



Independent Authorized Dealer Application

Referring Dealer:
First Name:
Last Name:
Company Name (if applicable):
Email Address:
Phone Number:
Address Line 1:
Address Line 2:
City/State/Zip Code:
Is this a business address?



UltraWater Solutions Authorized CONTRACTOR Agreement

THIS AGREEMENT is made effective on the _____ day of _____, 20____
(hereafter the Effective Date) by and between: AlkaViva LLC, a Nevada limited liability company, DBA
UltraWater Solutions whose principal place of business is: 8745 Technology Way Suite C, Reno NV 89521
(hereafter referred as the "COMPANY"), and the Independent Authorized Contractor identified as:

Name / Business Name:		
Address:		
City:	State:	Zip:
Primary Contact (if other than entity name):		
Phone:	Alternate Phone:	Email
Website:		EIN/SSN #:

and hereafter referred to as the "CONTRACTOR"). The COMPANY and the CONTRACTOR are collectively referred to hereafter as "the Parties".

WITNESSETH: The Parties agree to enter a contract whereby CONTRACTOR agrees to sell the COMPANY's range of PRODUCTS hereafter referred to as the "PRODUCTS", and/or establish agents and associates for the purpose of selling the PRODUCTS in any location in the USA and Canada, subject to the following terms and conditions:

1. **Appointment of CONTRACTOR.** The COMPANY hereby appoints CONTRACTOR as, and CONTRACTOR hereby accepts appointment as, as independent authorized CONTRACTOR of the PRODUCTS.
2. **Relationship of Parties.** The relationship between the COMPANY and CONTRACTOR is that of vendor and vendee. All obligations performed by CONTRACTOR under this Agreement shall be performed as an independent contractor. CONTRACTOR is not and will not be treated or be paid as an employee, agent, branch, division, or representative of the COMPANY. CONTRACTOR is not authorized to assume or create any obligation, express or implied, on behalf of the COMPANY, or to bind the COMPANY in any manner. CONTRACTOR sets their own hours, provides their own workspace and equipment and is responsible for payment of all taxes as defined in Section 21.
3. **CONTRACTOR Obligations.** CONTRACTOR shall use best efforts in advertising and promoting the PRODUCTS through Direct Sales distribution. CONTRACTOR shall provide honest and quality service to all consumers that purchase and use the PRODUCTS and services. CONTRACTOR must follow all federal, state, and local statutes, including the rules and regulations of the Federal Trade Commission of the U.S. Government.
4. **Sale of PRODUCTS.** The COMPANY agrees to sell the PRODUCTS to independent authorized CONTRACTORS who resell the PRODUCTS to consumers in residential homes and prospective UltraWater Bar qualified business locations through distribution commonly known as Direct Sales. Both wholesale prices and retail prices of PRODUCTS are set by the COMPANY and shall be subject to change without notice to CONTRACTOR. Prices are as set forth in the UltraWater Solutions Price List

as posted and published in the Resource Center of the CONTRACTOR's <https://ultrawatersolutions.com/> replicated websites.

5. **Installation of PRODUCTS.** The CONTRACTOR agrees to assume all liability for the installation of the PRODUCTS and to use only appropriately licensed and bonded contractors (plumbing or general).
6. **No Exclusive Sales Territory.** The CONTRACTOR does not own any geographical territory in which it markets and sells PRODUCTS unless otherwise designated in writing by the COMPANY. The CONTRACTOR shall be allowed to operate in multiple locations provided that the CONTRACTOR has:
a) achieved the level of Direct Dealer, Master Dealer or Elite Dealer and b) at least one approved sales rep in the second location. The CONTRACTOR agrees that the second location shall be suspended by the COMPANY should either requirement fail to be met in any given month.
7. **Not a Franchise.** CONTRACTOR is not a franchise of the COMPANY and shall not represent as a franchise of the COMPANY. CONTRACTOR is not required to pay any fee for the right to sell the PRODUCTS in any geographical area.
8. **Non-competing products.** The CONTRACTOR agrees that for the term of this agreement to not offer, sell, directly or indirectly, any product that is competitive with the COMPANY's electric or non-electric water ionizer, or UltraHome Whole Home System product lines.
9. **Term.** The term of this Agreement is one (1) year from the Effective Date. Annual renewal is required by the CONTRACTOR after one (1) year. A current and valid agreement is required to be eligible to be able to buy at wholesale, earn direct commissions and/or be paid overrides.
10. **No Claims.** The CONTRACTOR agrees to represent the COMPANY, to sell the PRODUCTS and conduct its business in a lawful, ethical, and honest manner. The CONTRACTOR is prohibited from making false and/or misleading claims which negatively impact the reputation of the COMPANY or its PRODUCTS, including but not limited to health or income claims except what is stated in approved company literature.
11. **Intellectual Property.** The COMPANY hereby grants its approval to the CONTRACTOR to use the COMPANY name or trademark(s) in whole or in part, for use in sales or promotional material. Use of the COMPANY name or trademarked names in website URL's, COMPANY names or DBA's, is not allowed without prior written approval from the COMPANY.
12. **Internet Marketing and Sales.** The CONTRACTOR is granted a replicated fully, e-commerce capable website, with their own unique <https://www.UltraWaterSolutions.com/> URL. The CONTRACTOR may also market and promote the PRODUCTS on independent websites, owned by the CONTRACTOR and that has a unique (non-UltraWater Solutions) URL. The design and branding of any webpage(s) marketing the PRODUCTS are subject to approval by the COMPANY. Selling the PRODUCTS (new or used) are strictly prohibited on third-party retail and auction websites such as, but not limited to eBay, Craigslist, Facebook Marketplace, or Amazon etc.
13. **Prices.** The COMPANY determines the retail and wholesale prices it charges for the PRODUCTS and agrees to supply the PRODUCTS at published pricing to CONTRACTOR. Current prices are set forth in the UltraWater Solutions Price List as posted and published in the Resource Center of the CONTRACTOR's <https://ultrawatersolutions.com/> replicated websites. Prices for wholesale orders and dropship orders exclude retail sales tax, except for sales inside the state of Nevada. Prices are subject to change as determined by the COMPANY. Shipping is charged on all wholesale orders.

14. **Merchant Processing and Financing Pass-through Fees.** Merchant processing fee of 2.5% will be charged on all credit card orders and 8% will be charged on all financing orders placed for the sale of the PRODUCTS and deducted from commissions.

15. **Order Payment Terms.** CONTRACTOR agrees to place and make payments through the CONTRACTOR's <http://www.ultrawatersolutions.com/> replicated websites. Wholesale sales are final. Payment must be received in full prior to order fulfillment and shipping. A \$25 service fee will be added to phone-in orders. The following situations will be deemed exceptions and the fee waived:
 - technical glitch(s) on the site (products missing, wrong price, shipping not calculating, not being able to login or create customer account)
 - Special circumstances which make it prohibitive to order online as determined by Customer Support on a case-by-case basis.

16. **Commissions and Overrides.** Commissions and overrides are paid at the rates set forth in the UltraWater Solutions Price List as posted and published in the Resource Center of the CONTRACTOR's <https://ultrawatersolutions.com/> replicated websites.
 - a. Commission will be paid to the CONTRACTOR on the CONTRACTOR's personal sales where the sale is placed through the CONTRACTOR's replicated site at retail and the customer's payment is processed using the Company's merchant processing. You must have an active membership (\$74.95/annual) to be paid Commission. Any discount provided by Direct, Master, or Elite Dealers will be deducted from their commission. Any discount provided by Sales Reps or Sr. Sales Reps will be split between the COMPANY and the CONTRACTOR.
 - b. Overrides are paid on two levels: 1) to CONTRACTOR on the sales made by another CONTRACTOR whom the CONTRACTOR has personally referred (OVR1) and 2) on sales made by CONTRACTORs that were referred by a CONTRACTOR's personal referral (OVR2). Commissions and Overrides are paid one week in arrears through the regular UltraWater Solutions Commission system, on the first Friday, after the one week has elapsed. To be paid overrides you must have an active UltraWater Solutions membership and be qualified by selling one "qualified unit" (ionizer or whole home system) in the previous calendar month (WS or retail) through their replicated site.
 - c. CONTRACTORs cannot refer themselves directly or indirectly, or earn overrides on their own efforts in any way and are not allowed second positions under a business name or other alias. Any subversion of this clause can be deemed default by the COMPANY and grounds for immediate termination per Section 25.
 - d. Minimum volume requirements must be met each calendar quarter to maintain wholesale pricing and commission level or rank for the next quarter. Failure to meet the requirement will result in downgrading one rank. Rank can be re-earned by meeting the requirement in the downgraded quarter. The requirements are as set forth as follows:

Rank	Qual to maintain Rank
Sales Rep	N/A
Senior Sales Rep	N/A
Dealer	5 units in last Complete Quarter
Master Dealer	10 units in last Complete Quarter
Elite	20 units in last Complete Quarter

17. Title and Risk of Loss.

- a. Title to PRODUCTS purchased by CONTRACTOR at wholesale shall pass to CONTRACTOR upon full payment by the CONTRACTOR to the COMPANY prior to shipment; all risk of damage or loss from shipment or otherwise thereto shall pass to the CONTRACTOR.
- b. Title to PRODUCTS sold by CONTRACTOR through their ultrawatersolutions.com website where the sale is processed by the COMPANY's merchant processing is the COMPANY's and all risk of damage or loss from shipment or otherwise is the COMPANY's.

18. Minimum Advertised Pricing Policy (MAP). The CONTRACTOR agrees to market and advertise the PRODUCTS distributed through Direct Sales model at NO LESS than the retail pricing as set forth in the approved "UltraWater Solutions Direct Exclusive Offer" as shown on the UltraWater Solutions Direct Price List as posted and published in the Resource Center of the CONTRACTOR's <https://ultrawatersolutions.com/> replicated websites. Public advertising or indicating a discount or incentive of any kind, whether by offering a price below "UltraWater Solutions Direct Exclusive Offer" or offering any promotions such as, but not limited to, "special pricing", "demo model discounts", "specials", "sales", "promotions", "product, goods or service packages" or other unique propositions or offers is not permitted unless authorized by the COMPANY. Advertising any currently running COMPANY sponsored promotion is permitted. Pricing violations may result disciplinary action at the discretion of the COMPANY up to and including termination.

19. Return Policy / Wholesale Purchases. Product purchases made through your CONTRACTOR Wholesale Portal, (where the CONTRACTOR realizes the retail sale revenue) are final. The COMPANY agrees that the CONTRACTOR may return unused, unopened PRODUCTS for full refund. CONTRACTORS have thirty (30) days from CONTRACTOR Purchase Date to return unused, unopened merchandise. The CONTRACTOR is responsible for shipping product back to the COMPANY. The original shipping charges are not reimbursable.

20. Return Policy / Retail Purchases. Product sales made through your CONTRACTOR website, (where the Company realizes the retail sale revenue and pays the CONTRACTOR commission) are subject to the [UltraWater Solutions Return Policy](#) found on the UltraWater Solutions company website.

21. Warranty. The COMPANY agrees to service the warranty on the PRODUCTS per the [Warranty Policy](#) as set forth on the COMPANY Website. It is the express obligation of the CONTRACTOR to inform the customer of the warranty information.

22. Independent Contractor. The CONTRACTOR is an independent 1099 contractor as defined by the IRS. CONTRACTOR is responsible for providing a valid Social Security Number (personal) or Tax ID Number (business). Providing an invalid tax number will result in an IRS fine to the COMPANY, which shall be passed onto (at cost) to the CONTRACTOR. As an independent 1099 contractor, the CONTRACTOR shall be liable for paying all local sales tax for retail sales and income taxes for earnings under the terms of this contract and is required to provide their Social Security Number or Tax Identification This includes but is not limited to federal, state and/or local taxes, Worker's Compensation, and/or Unemployment Insurance. The CONTRACTOR agrees that it is independent and a separate legal entity. The CONTRACTOR agrees to receive IRS Form 1099 electronically at the email address on record with COMPANY. It is the CONTRACTOR'S responsibility to keep their email address current. Hard copies of Form 1099 are provided upon written request.

23. Confidentiality. Definition of Confidential Information. All customer lists, price lists, written and unwritten marketing plans, techniques, methods and data, sales and transaction data, all technology and know-how relating to the manufacture of, marketing and/or sales of the PRODUCTS and other information disclosed and designated by either party as being confidential or a trade secret, that are

not in the public domain shall constitute confidential information of such party ("Confidential Information"). Either party receiving Confidential Information from the other party shall hold all Confidential Information in the strictest confidence and shall not use, disclose, divulge or otherwise disseminate any Confidential Information to any person or entity without the prior written consent of the Conveying Party for a period of three (3) years after termination of this agreement. Notwithstanding the foregoing, either Party shall have no obligation with respect to Confidential Information which (i) is or becomes within the public domain, or (ii) was lawfully required to be disclosed by order of any court of competent jurisdiction or other governmental authority.

24. **Limited Covenant Not to Solicit.** In serving as an authorized CONTRACTOR of the PRODUCTS, the CONTRACTOR is strictly prohibited from unauthorized solicitation or recruiting activities, both directly and indirectly, of which include the following:
- Unauthorized Solicitation.** The CONTRACTOR shall not directly or indirectly recruit, present, or attempt to enroll any authorized UltraWater Solutions CONTRACTOR for other direct sales business ventures. This includes, but is not limited to, presenting or assisting in the presentation of other direct sales business ventures to any *non-personally enrolled* UltraWater Solutions CONTRACTOR.
 - Company Meeting Solicitation.** The CONTRACTOR shall not directly or indirectly offer any third-party direct sales PRODUCTS or opportunities at any UltraWater Solutions meeting, seminar, convention, trip or other UltraWater Solutions function. Violations of this policy are especially detrimental to the growth and sales of other CONTRACTORS and is strictly prohibited.
 - Post Termination Solicitation.** To protect the interests of the COMPANY and other authorized UltraWater Solutions CONTRACTORS, for a period of 2 years after the termination of this agreement, the CONTRACTOR agrees to not directly, indirectly, or through a third party solicit to any associates related with the COMPANY, particularly, but not limited to, other authorized COMPANY CONTRACTORS, managers, salespersons, or employees of such CONTRACTORS to: (a) enroll in any direct sales opportunity or company; (b) contract with or employ such individuals; and (c) influence or attempt to influence any such persons to terminate CONTRACTORS contractual relationship with the COMPANY. This provision shall survive the expiration of the CONTRACTOR's obligations to UltraWater Solutions pursuant to this Agreement.
25. **Indemnification.** The COMPANY and the CONTRACTOR hereby hold harmless & indemnify the other party from any liability for the acts or omissions of their company, their parent or affiliate companies, the personal individual acts or omissions of their employees, associates & agents, their corporate and personal debts or other liabilities, and hereby hold the other party, their associates, agents, assigns or other successors harmless therein from all claims and damages.
26. **Termination.** Either Party shall be entitled to affect immediate termination of this agreement under the State of Nevada's "at will" employment legal doctrine for any reason or no reason.
27. **Rights and Obligations on Termination.** Upon termination of this agreement, or if the COMPANY does not renew this agreement, the CONTRACTOR shall immediately and permanently remove all signs, advertising, display, or online listing indicating that the CONTRACTOR is an authorized CONTRACTOR of the PRODUCTS. The COMPANY has no obligation or responsibility to the CONTRACTOR under this agreement after its termination. Section 19. C. survives termination of this agreement for any reason.
28. **Entire agreement.** This Agreement and the information referenced in the included hyperlinks collectively constitute the entire agreement between the parties. No representations, guarantees or

warranties, written or oral have been made or given by the CONTRACTOR or UWS or any of their employees other than those set out in this Agreement.

29. **Revision.** The COMPANY has the right to revise this agreement at its discretion with notification to the CONTRACTOR at email address of record. Any login to the CONTRACTOR Dashboard or the Wholesale Portal by the CONTRACTOR after notification constitutes explicit acceptance of the terms of the revised agreement.
30. **Venue.** This Agreement shall be governed and construed in accordance with the laws of the State of Nevada. Nevada courts are the exclusive venue for all proceedings arising out of or in connection with this agreement. Both parties waive any claim of inconvenience to venue.
31. **Notice.** That any notices to either party under this Agreement shall be in writing and delivered by 1) email with acknowledgment by the other party or 2) by registered or certified US Mail. Email notice shall be effective when received and acknowledged, or 5 business days after being sent by US Mail.
32. **Severability.** In the event any of the provisions or portions or applications thereof of this Agreement are held to be unenforceable or invalid by any court of competent jurisdiction, such invalid or unenforceable provision shall in no way affect the validity or enforceability of the remaining provisions or portions or applications thereof.
33. **Assignment.** Either party may assign this Agreement and any of its obligations hereunder with the prior written consent of the other. Notwithstanding the foregoing, this Agreement may be assigned without such consent by either party to any company acquiring all or substantially all of such party's assets.
34. **Counterparts / Electronic Signature.** This Agreement may be executed electronically or in one or more physical counterparts each of which will be deemed to be an original copy of this Agreement, and all of which, when taken together, shall be deemed to constitute one and the same agreement. The CONTRACTOR acknowledges and agrees their electronic signature has the same legal validity as their handwritten signature in accordance with the U.S. Electronic Signatures in Global and National Commerce Act. The CONTRACTOR agrees their electronic signature is the legal equivalent of a manual signature and represents specific agreement to the terms and conditions Agreement contained herein.

IN WITNESS WHEREOF, the parties hereto have duly and mutually agreed, executed, and delivered this Agreement as of the Effective Date.

Signing on behalf of CONTRACTOR:

Signature: _____ Print Name: _____	Referring CONTRACTOR: _____ Dated: _____ Title: _____
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Signing on behalf of COMPANY:

Signature: _____ Print Name: _____	Dated: _____ Title: _____
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ACH Payment Set Up

We prefer to ACH you UltraWater Solutions commission payments. ACH is a free electronic direct deposit into your bank account.

The information below, along with a completed W-9 Form, are required to receive commissions from UltraWater Solutions.

Company Name:
A/R Contact Name:
A/R Contact Phone:
A/R Contact Email:
Name on Bank Account:
Account Number:
9-Digit Routing Number:
Type of Account (Checking or Savings):

**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.**

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See Specific Instructions on page 3.	1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)	
	2 Business name/disregarded entity name, if different from above.	
	3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead 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 Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____ (Applies to accounts maintained outside the United States.)
	3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions <input type="checkbox"/>	
	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. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number											
				-				-			
Employer identification number											
				-							

Part II Certification

Under penalties of perjury, I certify that:

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

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

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

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-NEC (nonemployee compensation).
- 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), and 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.

Caution: If you don't 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; and
4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and
5. 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).

Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding. Payments made to foreign persons, including certain distributions, allocations of income, or transfers of sales proceeds, may be subject to withholding under chapter 3 or chapter 4 of the Code (sections 1441–1474). Under those rules, if a Form W-9 or other certification of non-foreign status has not been received, a withholding agent, transferee, or partnership (payor) generally applies presumption rules that may require the payor to withhold applicable tax from the recipient, owner, transferor, or partner (payee). See Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*.

The following persons must provide Form W-9 to the payor for purposes of establishing its non-foreign status.

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

See Pub. 515 for more information on providing a Form W-9 or a certification of non-foreign status to avoid withholding.

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 (under Regulations section 1.1441-1(b)(2)(iv) or other applicable section for chapter 3 or 4 purposes), do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515). If you are a qualified foreign pension fund under Regulations section 1.897(l)-1(d), or a partnership that is wholly owned by qualified foreign pension funds, that is treated as a non-foreign person for purposes of section 1445 withholding, do not use Form W-9. Instead, use Form W-8EXP (or other certification of non-foreign status).

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 their 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 their 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, but are not limited to, 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, as described in item 4 under “*By signing the filled-out form*” 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.

See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier.

What Is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all U.S. account holders that are specified U.S. 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 are no longer 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.

• **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 for 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 you filed with your application.

• **Sole proprietor.** Enter your individual name as shown on your Form 1040 on line 1. Enter your business, trade, or “doing business as” (DBA) name on line 2.

• **Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** 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.

• **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. Enter any business, trade, or DBA name on line 2.

• **Disregarded entity.** In general, a business entity that has a single owner, including an LLC, and is not a corporation, is disregarded as an entity separate from its owner (a disregarded entity). See Regulations section 301.7701-2(c)(2). A disregarded entity should check the appropriate box for the tax classification of its owner. Enter the owner’s name on line 1. The name of the owner 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. 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, enter it on line 2.

Line 3a

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

IF the entity/individual on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation.
• Individual or • Sole proprietorship	Individual/sole proprietor.
• LLC classified as a partnership for U.S. federal tax purposes or • LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	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 3b

Check this box if you are a partnership (including an LLC classified as a partnership for U.S. federal tax purposes), trust, or estate that has any foreign partners, owners, or beneficiaries, and you are providing this form to a partnership, trust, or estate, in which you have an ownership interest. You must check the box on line 3b if you receive a Form W-8 (or documentary evidence) from any partner, owner, or beneficiary establishing foreign status or if you receive a Form W-9 from any partner, owner, or beneficiary that has checked the box on line 3b.

Note: A partnership that provides a Form W-9 and checks box 3b may be required to complete Schedules K-2 and K-3 (Form 1065). For more information, see the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

If you are required to complete line 3b but fail to do so, you may not receive the information necessary to file a correct information return with the IRS or furnish a correct payee statement to your partners or beneficiaries. See, for example, sections 6698, 6722, and 6724 for penalties that may apply.

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 on 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 territory, 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 territory.
- 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 as defined under section 581.
- 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 Information, 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) entered 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 territory, 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, enter "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 ITIN. Enter it in the entry space for the Social security number. 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). 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 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/EIN. 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 Form SS-4 mailed to you within 15 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and enter "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, you will generally 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. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

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 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
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 Form 1041 or under the Optional Filing Method 2, requiring Form 1099 (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 on line 1, and enter your business or DBA name, if any, on line 2. 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.)

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

** For more information on optional filing methods for grantor trusts, see the Instructions for Form 1041.

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 return 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 a questionable credit report, contact the IRS Identity Theft Hotline at 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 877-777-4778 or TTY/TDD 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 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.

Go to 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 territories for use in administering their laws. The information may also 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, payors must generally withhold a percentage of taxable interest, dividends, and certain other payments to a payee who does not give a TIN to the payor. Certain penalties may also apply for providing false or fraudulent information.