



Thank you for considering Berk Enterprises as your source for food service disposables.

To service your organizations needs the best that we can, Berk needs to know a little bit of information about your organization and where we are delivering products to. To assist Berk in obtaining this information, we have put together this new customer application.

Once this packet is complete, please forward it back to newcustomer@berkbrands.com

Needed Information

To become a new customer, please fill out the Customer Application titled pages and sign our standard ordering terms and conditions. Additionally, please fill out the IRS W-9 form at the end of this packet.

Sales Tax Exemption

If you believe that your purchases should be tax exempt, please provide us with a tax-exempt form that is legal for the state where the product will be delivered to. More information regarding sales tax exemption can be found in this packet.

Customer Credit

If you would like to apply for credit, Berk does offer credit accounts. A credit application is also added into this new customer packet that can be filled out if needed. Please note, we do need credit references and either an email or fax number to request a reference from. Credit Applications can take 30 days to complete, until you receive notice of a credit decision, you can still order using credit card or payment in advance.

Berk Enterprises looks forward to having a successful working relationship with your organization.

Customer Application

Berk Enterprises, Inc.
PO Box 2187
Warren, Ohio 44484

Phone: 330-369-1192
Fax: 330-369-6279
Web: berkbrands.com

**BILL TO INFORMATION**

LEGAL BUSINESS NAME			PHONE
DBA			
STREET ADDRESS			FAX #
STREET ADDRESS 2			
CITY	STATE	ZIP	COUNTRY
TYPE OF BUSINESS <input type="checkbox"/> S OR C CORPORATION <input type="checkbox"/> LLC <input type="checkbox"/> SOLE PROPRIETORSHIP <input type="checkbox"/> DIV/SUBSIDIARY <input type="checkbox"/> NON-PROFIT <input type="checkbox"/> US FEDERAL/STATE/LOCAL GOVERNMENT <input type="checkbox"/> NON-US CORPORATION <input type="checkbox"/> NON-US GOVERNMENT			
YEAR BUSINESS STARTED		FEDERAL ID#	STATE OF INCORPORATION
DOES THE COMPANY ACCEPT BACKORDERS <input type="checkbox"/> YES <input type="checkbox"/> NO REQUIRE A PURCHASE ORDER <input type="checkbox"/> YES <input type="checkbox"/> NO			
IS THE COMPANY EDI CAPABLE? <input type="checkbox"/> YES <input type="checkbox"/> NO IF SO, WHICH TRANSACTIONS WOULD YOU WANT TO UTILIZE? <input type="checkbox"/> 850 PURCHASE ORDERS <input type="checkbox"/> 810 INVOICES			
IF NOT EDI CAPABLE OR WHILE EDI IS BEING SET UP, IS IT OK FOR BERK ENTERPRISES TO EMAIL INVOICES AND STATEMENTS? <input type="checkbox"/> YES <input type="checkbox"/> NO			
INVOICE EMAIL ADDRESS:			
STATEMENT EMAIL ADDRESS:			
CAN BERK ENTERPRISES TEXT ACCOUNT INFORMATION INCLUDING TEXTS WITH LINKS TO INVOICES AND STATEMENTS? <input type="checkbox"/> YES <input type="checkbox"/> NO PHONE NUMBER TO SEND ACCOUNT TEXT MESSAGES TO: <i>(Additional charges may apply depending on your carrier and plan)</i>			
DOES THE COMPANY BELONG TO A BUYING GROUP? <input type="checkbox"/> YES <input type="checkbox"/> NO IF YES, WHICH ONE?			

COMPANY CONTACTS

OWNER/PRESIDENT/CEO NAME & TITLE	PHONE
EMAIL	
PURCHASING NAME & TITLE	PHONE
EMAIL	
ACCOUNTS PAYABLE NAME & TITLE	PHONE
EMAIL	

Customer Application

Berk Enterprises, Inc.
PO Box 2187
Warren, Ohio 44484

Phone: 330-369-1192
Fax: 330-369-6279
Web: berkbrands.com

**SHIPPING LOCATION INFORMATION**

1 st LOCATION NAME			PHONE
STREET ADDRESS			FAX
STREET ADDRESS 2			
CITY	STATE/PROVINCE	ZIP/POSTAL CODE	COUNTRY
RECEIVING (COSIGNEE) CONTACT NAME & TITLE			PHONE
EMAIL			
ACCOUNT PAYABLE CONTACT NAME & TITLE (if different from company contacts)			PHONE
EMAIL			
PURCHASING CONTACT NAME & TITLE (if different from company contacts)			PHONE
EMAIL			
ARE ANY OF THE FOLLOWING REQUIRED AT THIS LOCATION			
<input type="checkbox"/> APPOINTMENT <input type="checkbox"/> INSIDE DELIVERY <input type="checkbox"/> LIFT GATE <input type="checkbox"/> SORT AND SEGREGATE <input type="checkbox"/> REQUIRE LUMPERS			
IS THIS LOCATION			
<input type="checkbox"/> A RESIDENTIAL ADDRESS <input type="checkbox"/> HAVE LIMITED ACCESS			

2 nd LOCATION NAME			PHONE
STREET ADDRESS			FAX
STREET ADDRESS 2			
CITY	STATE/PROVINCE	ZIP/POSTAL CODE	COUNTRY
RECEIVING (COSIGNEE) CONTACT NAME & TITLE			PHONE
EMAIL			
ACCOUNT PAYABLE CONTACT NAME & TITLE (if different from company contacts)			PHONE
EMAIL			
PURCHASING CONTACT NAME & TITLE (if different from company contacts)			PHONE
EMAIL			
ARE ANY OF THE FOLLOWING REQUIRED AT THIS LOCATION			
<input type="checkbox"/> APPOINTMENT <input type="checkbox"/> INSIDE DELIVERY <input type="checkbox"/> LIFT GATE <input type="checkbox"/> SORT AND SEGREGATE <input type="checkbox"/> REQUIRE LUMPERS			
IS THIS LOCATION			
<input type="checkbox"/> A RESIDENTIAL ADDRESS <input type="checkbox"/> HAVE LIMITED ACCESS			

(Please make as many copies of this page as is needed)

Customer Application

Berk Enterprises, Inc.
PO Box 2187
Warren, Ohio 44484

Phone: 330-369-1192
Fax: 330-369-6279
Web: berkbrands.com



ORDERING TERMS AND CONDITIONS

1. Payment for all initial purchases is due upon receipt of invoice and all purchases must be paid for by cash, certified check, credit card or money order on a C.O.D. basis unless and until this credit application is approved by Berk Enterprises. Credit card is Berk's preferred method of payment.
2. All U.S. sales will be taxed for states where Berk Enterprises has nexus responsibility will be charged unless one of the following two conditions are met.
 1. A tax exemption certificate form for the state where the product is shipped to is on file with Berk Enterprises.
 2. The state where the product is being shipped is a member of the Multi State Tax Commission or the Streamlined Sales Tax Governing Board and the appropriate form is on file with Berk EnterprisesPlease see the next page for Sales Tax Exemption information.
3. Order may be subject to minimum ordering requirements. Please speak with your sales representative or account manager regarding your minimum requirements.
4. For orders exported outside of the U.S., all taxes or duties of the importing country will be the responsibility of the buyer.
5. Damaged, Incorrect Product, Quantities, and Shipping Mistakes - A claim must be requested no more than five business days after the product was delivered.
6. Short pays for Damaged, Incorrect Product, Quantities, and Shipping Mistakes without a prior claim being made with Berk, will not be accepted and could be subject to collections activity.
7. Returns or credits for any reason other than outlined in #4 above, must be approved by Berk Enterprises with an RA number. All such returns are subject to a 15% restocking fee with the customer responsible for return freight. An RA may not be issued on product delivered more than 30 days ago. Once issues, an RA will be valid for 30 days.
8. Lumper fees and other accessorial charges will not be accepted by Berk without prior approval by your Berk sales representative. If such fees are billed to Berk, they will be charged back to the customer.
9. Complete Ordering Guidelines including these terms and conditions can be found here:
<https://berkbrands.com/ordering-guidelines>

Please request an RA or File a Claim by email to: order.claims@berkbrands.com

Berk Enterprises reserves the right to supplement and amend these terms and conditions along with the broader ordering guidelines with thirty-day advanced notice.

Name of Applicant _____ Title _____

Organization _____

Signature _____ Date ____/____/____

Customer Application

Berk Enterprises, Inc.
PO Box 2187
Warren, Ohio 44484

Phone: 330-369-1192
Fax: 330-369-6279
Web: berkbrands.com

**Sales Tax Exemption**

Any shipment to a U.S. state or territory where Berk Enterprises, Inc. currently has sales tax nexus responsibilities, will be charged sales tax unless a proper sales tax exemption certificate is received and on-file with Berk Enterprises. Please note that for a sale to be tax exempt, an exemption certificate must be on file with Berk before the sale is made and it must be for the state that the shipment is being delivered to.

If your shipments are going to a state where Berk does not currently have nexus responsibilities, it is still a good idea to file an exemption form with us. Nexus responsibilities are continually being evaluated and Berk could at any time have responsibilities for additional states. Therefore, filing a certificate now with Berk may avoid being taxed on future invoices where your company has a legitimate reason not to be.

Multi-State Tax Commission

If your state is part of the multi-state tax commission, you can use the Uniform Sales & Use Tax Resale Certificate – Multijurisdiction. The states and territories covered under the commission are listed on the first page of the form. Instructions and a Frequently Asked Question section are also included.

The latest form can be found here:

<https://www.mtc.gov/Resources/Uniform-Sales-Use-Tax-Resale-Certificate>

Streamlined Sales Tax Governing Board

If your state is part of the Streamlined Sales Tax Governing Board, you can use the Streamlined Sales Tax Agreement Certificate of Exemption. The states and territories covered under the board are listed on the second page of the form. Exemption instructions can be found here:

<https://www.streamlinedsalestax.org/Shared-Pages/exemptions>

The latest form can be found here:

<https://www.streamlinedsalestax.org/docs/default-source/forms/exemption-certificate.pdf>

If the state or territory that your product is being shipped to is not a member of the Multi-State Tax Commission or the Streamlined Sales Tax Governing Board, please contact that state or territory's revenue department for the most current tax exemption certificate.

Once your tax exemption certificate is completed, please email the certificate to Berk Enterprises at newcustomer@berkbrands.com or fax it to 330-369-6279.

Credit Application

Berk Enterprises, Inc.
PO Box 2187
Warren, Ohio 44484

Phone: 330-369-1192
Fax: 330-369-6279
Web: berkbrands.com

**GENERAL CREDIT INFORMATION (Please Print)**

*Only complete the credit application if requesting a credit account with Berk Enterprises
If no credit is being requested then this credit application can be ignored.*

AMOUNT OF CREDIT REQUESTED (USD) \$
ANNUAL REVENUES (USD) \$
DUN & BRADSTREET NUMBER
SOCIAL SECURITY NUMBER (if a sole proprietorship)

BANK REFERENCES

BANK NAME	ACCOUNT NUMBER		
PHONE	FAX		
ADDRESS			
ADDRESS 2			
CITY	STATE/PROVINCE	ZIP/POSTAL CODE	COUNTRY
CONTACT PERSON	DATE OPENED		

Credit Application

Berk Enterprises, Inc.
PO Box 2187
Warren, Ohio 44484

Phone: 330-369-1192
Fax: 330-369-6279
Web: berkbrands.com

**TRADE REFERENCES (At least three are required)**

NOTE: Either a fax number or email is required for Berk to request a reference

FIRST REFERENCE COMPANY	ACCOUNT NUMBER	DATE OPENED
CONTACT PERSON	E-MAIL ADDRESS	
PHONE	FAX	
ADDRESS		
CITY	STATE/PROVINCE	ZIP/POSTAL CODE COUNTRY

SECOND REFERENCE COMPANY	ACCOUNT NUMBER	DATE OPENED
CONTACT PERSON	E-MAIL ADDRESS	
PHONE	FAX	
ADDRESS		
CITY	STATE/PROVINCE	ZIP/POSTAL CODE COUNTRY

THIRD REFERENCE COMPANY	ACCOUNT NUMBER	DATE OPENED
CONTACT PERSON	E-MAIL ADDRESS	
PHONE	FAX	
ADDRESS		
CITY	STATE/PROVINCE	ZIP/POSTAL CODE COUNTRY

Credit Application

Berk Enterprises, Inc.
PO Box 2187
Warren, Ohio 44484

Phone: 330-369-1192
Fax: 330-369-6279
Web: berkbrands.com



CREDIT TERMS AND CONDITIONS

Berk Enterprises, Inc. ("Berk") offers credit to Customers as a courtesy. While the Customer may request a certain amount of credit, Berk reserves the right in its sole discretion to deny credit or to assign the amount of credit that it deems acceptable. All credit accounts may be assigned by Berk without Customer's consent and are subject to the following terms. No addendum or other agreement may override these credit terms unless approved in writing by Berk. Further, these terms of credit are subject to change with 30 days written notice made available to Customer via email, fax, or mail to the same Customer contact that Berk sends invoices. A personal guarantee may be required for accounts where corporate credit is over-extended, credit history is incomplete or unavailable, or the credit risk is otherwise unsatisfactory, in Berk's sole discretion.

All Customers approved for credit accounts with Berk agree to and are bound by the following General Credit Terms and Conditions.

1. Unless confirmed by Berk in a separate written notice to Customer titled "STATEMENT OF CREDIT TERMS", the Terms of Sales shall be **Net 30 Days**. All invoices must be paid in full. No unauthorized deductions and no unauthorized returns.
2. An Order will NOT be processed until i) Berk receives your Purchase Order Number, ii) Berk receives Written Authorization to Proceed, or iii) Berk receives verbal authorization from an employee of Customer and the Customer has confirmed that the employee is authorized to bind the Customer to make purchases from Berk.
3. All claims for damage or shortages of the goods received must be made within **5 working days** after receipt of the goods.
4. Goods must be authorized for return by Berk and will be subject to a **minimum 15% restocking charge**. Product is not returnable if it is not in original condition/packaging.
5. Berk reserves a security interest in all goods sold under these credit terms until the invoice balance, plus any late payment charges, are paid in full.
6. Accounts not paid by the due date are subject to interest charges from the date of maturity at the rate of **8% per annum** as shown on invoices/statements.
7. Future shipments may be withheld due to overdue balances. If an account is placed on hold, the account must be brought current (including any late charges, non-sufficient funds ("NSF"), collection fees, or other costs) before Berk will release the account from hold.
8. Under no condition will a charge back or offset be accepted for any reason unless it is approved by Berk in advance and in writing. Any charge back or offset not approved by Berk in writing will not be accepted and will be subject to collection action.
9. If a check is returned as not payable to Berk, Customer's account will be immediately put on hold and will be charged a **\$30 NSF fee**. The NSF check will be re-presented to the bank for payment. If it is refused the second time, certified funds will then be required to replace the returned check, and Customer's entire account balance, including the original invoice and the NSF fee, must be paid before the account will be removed from hold.
10. Any account with two (2) NSF checks within a 24-month period will have their credit account revoked.
11. Customer agrees to promptly notify Berk of any change in its business name, place of business, ownership, and/or merger. Credit terms are not transferable by Customer. If ownership of Customer changes or the Customer is merged with another company, a new credit application will be required. If Customer does not notify Berk of these changes, the Customer's account will be immediately revocable by Berk when discovered.
12. Berk may request updated credit information if Customer's account remains dormant for more than 12 months.

Credit Application

Berk Enterprises, Inc.
PO Box 2187
Warren, Ohio 44484

Phone: 330-369-1192
Fax: 330-369-6279
Web: berkbrands.com



13. Invoices paid after the due date shall be grounds for Berk to re-evaluate, revise, or revoke Customer's credit qualifications, limits, terms, and conditions.
14. If any portion of an invoice is unpaid for a period longer than 30 days, Customer's account shall be in default and will be put on credit hold. No additional orders will be processed until the "hold" status is removed. Further, Customer's account in default will be subject to collections. Berk shall be entitled to reimbursement of all its expenses and costs of collection which shall be added to the unpaid balance of Customer's account. Berk shall have the right to transfer or otherwise assign all or any portion of Customer's account to any person, lender, agency, or organization as needed for the purpose of collections.
15. These provisions of credit are hereby made applicable to and shall inure to the benefit of Berk's successors and assigns and shall be binding on Customer's heirs, legatees, devisees, administrators, executors, or successors.
16. In the event any of the provision of this Agreement is held by a Court of competent jurisdiction to be unenforceable, the unenforceable provision shall be deemed severed and the balance of this Agreement shall remain valid and enforceable.
17. Any requests for an increase in credit limit must be made in writing and shall require a new application for approval by Berk.
18. Berk's acceptance of partial or any delinquent payments, or failure of Berk to exercise any right or remedy it may have, shall not be a waiver to any obligation of Customer or right of Berk, shall not constitute a modification of this Agreement, and shall not constitute a waiver of any other similar default subsequently occurring.
19. Failure to comply with these terms may result in cancellation of credit privileges by Berk in its sole discretion and without notice.
20. This Agreement shall be governed by and construed in accordance with the laws of the State of Ohio as applied to contracts made and to be performed entirely within such State. Any action to enforce this Agreement shall be commenced and heard only in the Court of Common Pleas in Trumbull County, Ohio, or in the United States District Court, Northern District of Ohio, Eastern Division. The Customer hereby irrevocably submits to the exclusive jurisdiction of such courts and waives the defense of inconvenient forum to the maintenance of any such action or proceeding in such venue.

CUSTOMER: _____

Signature: _____

PRINT NAME: _____

TITLE: _____

DATE: ____/____/____

CONSENT TO OBTAIN CREDIT HISTORY

Company recognizes that its credit history is an important factor in the evaluation of its creditworthiness, and it hereby consents to the use of its Business and/or Consumer Credit Report History by Berk as may be necessary in the ongoing and continuing credit evaluation process, including the periodic review of the same, for the purpose of maintaining the credit relationship.

Request for Taxpayer Identification Number and Certification

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

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

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:

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 ►
-----------	----------------------------	--------

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*
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.