



**Braishfield**  
a division of Hull & Company, LLC

## ENROLLMENT INSTRUCTIONS

Dear Agency Owner / Manager,

Thank you for your interest in Braishfield. Attached you will find, in fillable PDF format, the paperwork required for enrollment. Please complete and return the following required documents:

1. Enrollment Profile
2. Signed W9
3. Signed Authorization for Direct Deposit (Required for Commission Payments)
4. Signed Web User Form
5. Signed Producer Contract(s)
6. Copy of your individual P&C License
7. Copy of E&O Certificate

Please return to Braishfield using any of the following methods:

Email: [agencyervices@braishfield.com](mailto:agencyervices@braishfield.com)

Fax: 888-335-6615

Mail: P.O. Box 691809  
Orlando, FL 32869

You will be notified via email once your enrollment has been received and processed. If you have any questions, please contact our Agency Services Team at [agencyervices@braishfield.com](mailto:agencyervices@braishfield.com) or 888-335-6616 Option 5.



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## ENROLLMENT PROFILE

Date: \_\_\_\_\_ Allstate #: \_\_\_\_\_

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

Corporate Name: \_\_\_\_\_

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

Agency Address:

\_\_\_\_\_  
Street City State Zip

Mailing Address:

\_\_\_\_\_  
Street/P.O. Box City State Zip

Phone #: \_\_\_\_\_ Fax #: \_\_\_\_\_

Email: \_\_\_\_\_

Individual/ Sole Proprietorship  Corporation  Partnership  LLC

FEIN #: \_\_\_\_\_ Social Security #: \_\_\_\_\_

Email Address for Policy Delivery: \_\_\_\_\_

Email Address for Invoice Delivery: \_\_\_\_\_

Email Address for Other Document Delivery: \_\_\_\_\_

Email Address for Marketing Information: \_\_\_\_\_



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## AUTHORIZATION FOR DIRECT DEPOSIT

Allstate Number: \_\_\_\_\_

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

Accounting Contact: \_\_\_\_\_ Phone: (\_\_\_\_) \_\_\_\_\_

Email: \_\_\_\_\_ (For Deposit Notification/Commission Statement)

It is at your discretion to attach a voided check/deposit slip as we do not require it for processing.

Financial Institution: \_\_\_\_\_

Name on Account: \_\_\_\_\_

Account #: \_\_\_\_\_ Checking  Savings

Transit/Routing (ABA) Number: \_\_\_\_\_ (Must be 9 digits)  
(First number on the bottom of check)

“Agency” hereby authorizes Braishfield Associates, a division of Hull & Company, LLC (hereinafter referred to as "Braishfield"), to initiate credit entries into the indicated account with the Financial Institution noted above. This authority is to remain in full force until Braishfield has received written notification from “Agency” of its termination or change in such time and such manner as to afford Braishfield and the Financial Institution a reasonable opportunity to act on it. In the event that Braishfield deposits funds erroneously into “Agency” account, “Agency” authorizes Braishfield to debit “Agency” account for an amount not to exceed the original amount of the credit. Braishfield reserves the right to terminate this agreement at any time. It is understood that this agreement is for payment of commissions.

Authorized Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Printed Name: \_\_\_\_\_ Title: \_\_\_\_\_



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## WEB USER FORM

(For NL Users Only)

Date: \_\_\_\_\_ Allstate #: \_\_\_\_\_

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

Agency Address:

\_\_\_\_\_ Street \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Phone #: \_\_\_\_\_ Fax #: \_\_\_\_\_

Email: \_\_\_\_\_

First	MI	Last	NTID#	Friendly Email

I understand that it is my responsibility to notify Braishfield of any addition, changes or deletion of users.

\_\_\_\_\_  
Agency Owner / Manager Printed Name                      Signature



**Braishfield**  
a division of Hull & Company, LLC

## COMMERCIAL PRODUCER CONTRACT

Braishfield Associates, a division of Hull & Company, LLC, a Florida corporation, and its affiliates (hereinafter referred to as "Braishfield"), and \_\_\_\_\_, (hereinafter referred to as "Producer"), in consideration of the mutual covenants and agreements herein contained, agree as follows:

1. Producer is hereby authorized to receive and accept proposals for insurance covering certain classes of risks as designated by Braishfield from time to time, and Braishfield agrees to consider the placement of such risks submitted by Producer. Insofar as the transactions under this Agreement are concerned, Producer is an independent contractor and is not the employee of Braishfield or of any insurer with whom Braishfield may place risks at the request of Producer. Producer represents and warrants that it is, and will be throughout the term of this Agreement, duly licensed to receive commissions and perform all obligations contemplated hereunder.
2. The activities of Producer are limited to the State(s) in which agent holds an active P&C Insurance License or if required by state law holds an active Surplus Lines Insurance License.
3. This Agreement shall become effective on the date this Agreement is duly executed by an authorized officer of Braishfield.
4. Producer agrees to transact all business with Braishfield in accordance with all applicable laws and insurance department rules and regulations in effect from time to time, as well as guidelines and instructions now in force or hereafter issued by Braishfield. It is further agreed that the commissions specified hereinafter may be modified, without prior notice, to conform legally with the commissions prescribed by any superseding legal contract, statute or by any ruling of the appropriate state insurance department.
5. During the term of this Agreement, Braishfield will pay, as full compensation for all services rendered, in connection with premiums paid on policies issued effective on and after the date this Agreement shall become effective, the commissions as outlined in the attached schedules.
6. Subject to the terms and conditions of the Agreement, Producer shall also be entitled to the above mentioned commission upon premiums paid on all policies renewed by it and upon additional premiums paid on policies written or renewed by it during the term of this Agreement. Producer shall not be entitled to any commission on additional premiums for policies not written or renewed by it. If Braishfield shall return any assured premiums for any period, Producer shall repay to Braishfield commission on the return premiums at the same rate at which such commissions were originally retained by or paid to Producer.
7. Producer shall be responsible in a fiduciary capacity for all funds received or collected by Producer and shall not, without the express written consent of Braishfield, commingle such funds with its own funds or with funds held by it in any other capacity. Producer has no authority to receive any proceeds of premium finance agreements, notifications of premium financing, or requests for cancellation or reinstatement of premium finance agreements on behalf of Braishfield or any insurer.
8. Producer shall be responsible for all premiums placed on the books of Braishfield through its office together with all premiums or monies collected by it in connection with such business. This Section 8 applies only to those premiums paid directly to Producer.
9. Premiums on all policies written by Braishfield shall be paid to Braishfield no later than the 30<sup>th</sup> day of the first month in which the policy or policies become effective or are shown on accounts current. This Section 9 applies only to those premiums paid directly to Producer.

10. All monies due to Braishfield shall be paid promptly on the due date. In the event the monies due to Braishfield are not paid by the due date, Producer shall pay interest at the rate of one and one-half percent per month (1.5%) on all unpaid amounts, but in no event shall any amount charged exceed the rate of interest which may be lawfully charged. This Section 10 applies only to those premiums paid directly to producer.
11. Producer shall report any insurance that is solicited to Braishfield by delivering such report directly to Braishfield or by depositing such report in the United States mail no later than the next business day following the day upon which any insurance is solicited. Producer agrees to solicit and submit insurance policies as authorized and outlined by Braishfield underwriting rules, guidelines and furnished manuals, instructions and bulletins.
12. Producer has no authority to: a) make, alter, vary or discharge any contract; b) extend time for payment of premiums; c) waive or extend any obligation or condition; d) incur any liability on behalf of Braishfield or any Company represented by Braishfield; or e) withhold any monies due or to become due to Braishfield.
13. Audits and copies of Producer's books and records may be made by any duly authorized representative of Braishfield. This Section 13 applies only to Braishfield accounts which are not paid in accordance with the Agreement. Braishfield agrees to provide one week's advance written notice requesting access to audit materials.
14. Producer shall not offer nor shall pay rebates on any line of insurance covered by this Agreement, nor shall it accept any merchandise or service of any character in payment of premiums.
15. Producer shall not publish or issue any advertising with respect to Braishfield or any Company represented by Braishfield without first obtaining the written consent of Braishfield.
16. Producer may terminate this Agreement by giving 90-day written notice to Braishfield and Ivantage Select Agency ("ISA"). In the event of fraud, abandonment, insolvency, gross or willful misconduct or breach of any of the conditions or provisions herein by Producer, or if Producer is otherwise unable or unwilling to fulfill its responsibilities with respect to this Agreement, Braishfield may suspend this Agreement immediately by providing written notice to Producer and ISA, which suspension will be effective upon receipt. This Agreement shall terminate automatically, without notice, in the event: 1) Producer is no longer considered eligible by ISA to participate in this Agreement; or 2) in the event of the cancellation, revocation, suspension or forfeiture of any license required by law for Producer's performance hereof or any act herein provided. Producer shall at all times be responsible for maintaining such licensing in good standing. Producer shall immediately notify Braishfield of any cancellation, revocation, suspension or forfeiture of such licensing.

The power of producer to collect and receive premiums, and its right to receive commissions shall end with the suspension or termination of this Agreement, but, in the event of suspension, may be reinstated later.

Upon termination, Producer shall be entitled to commissions that are paid or payable as of the date of termination, but in no event shall Producer be entitled to commissions on insurance in force, or any renewal thereof, after the date of termination. Producer's rights under this Agreement to commissions on any premiums then unpaid to Braishfield shall be suspended and those commissions shall be held by Braishfield until a final accounting is performed with respect to Producer. Any commissions due to Producer may be held by Braishfield and applied to offset Producer's obligations to Braishfield hereunder. Upon termination, Braishfield shall have the exclusive right in its discretion to (i) collect any and all outstanding accounts receivable due to Braishfield on business written through Braishfield, or (ii) solicit renewal business through a replacement producer designated by ISA.

Upon termination, Producer will immediately return to Braishfield, or its duly authorized representative, a certified list of uncollected accounts, all unused supplies and other property of Braishfield or any Company represented by Braishfield. All policy forms or other supplies furnished to Producer by Braishfield shall remain the property of Braishfield and shall be returned to Braishfield or its representative promptly upon demand.

Braishfield shall own the expirations of business written pursuant to this agreement. However, none of the provisions of this Section 16 shall be construed to inhibit Producer's ability to sell its book of business to another producer approved by ISA and Braishfield. Producer further agrees to not solicit, market, use, sell or negotiate the renewal or sale of insurance coverage to such expirations in the event the Producer is no longer affiliated with Allstate for two years after the termination of this agreement.

17. Producer will take every reasonable opportunity to keep informed as to the condition of all risks placed through Braishfield, and will promptly inform Braishfield of any material facts which might result in loss or render any risk undesirable.
18. Producer shall promptly forward to Braishfield any information or documents regarding accidents, claims or suits involving contracts of insurance placed through Braishfield. Producer shall not assign the adjustment of any claim that it may receive.
19. The waiver by Braishfield of any breach, default, neglect or misconduct of Producer shall not be construed as a waiver of any of the terms, provisions or conditions hereof nor shall it be construed as authority for the continuance of any such breach, default, neglect or misconduct.
20. Producer agrees to indemnify and hold Braishfield harmless against all claims, loss, liability, cause of action, cost and expense, including attorneys' fees ("Loss"), incurred by Braishfield in connection with or arising out of any error or omission by Producer, the breach of this Agreement by Producer or the enforcement of Braishfield's rights with respect thereto, but only to the extent Producer would be liable for the loss under common law.
21. Braishfield agrees to indemnify and hold Producer harmless against all claims, loss, liability, cause of action, cost and expense, including attorneys' fees ("Loss"), incurred by Producer in connection with or arising out of any error or omission by Braishfield, the breach of this Agreement by Braishfield or the enforcement of Producer's rights with respect thereto, but only to the extent Braishfield would be liable for the loss under common law.

In witness whereof, the parties hereto have executed this Agreement on the dates set forth below:

**Producer**

Agent Name: \_\_\_\_\_

Agent Signature: \_\_\_\_\_

Date: \_\_\_\_\_

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**Braishfield (For Braishfield Use Only)**

Signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_



**Braishfield**  
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## NORTH LIGHT PRODUCER CONTRACT

Braishfield Associates, a division of Hull & Company, LLC, a Florida corporation, and its affiliates (hereinafter referred to as "Braishfield"), and \_\_\_\_\_, (hereinafter referred to as "Producer"), in consideration of the mutual covenants and agreements herein contained, agree as follows:

1. Producer is hereby authorized to receive and accept proposals for insurance covering certain classes of risks as designated by Braishfield from time to time, and Braishfield agrees to consider the placement of such risks submitted by Producer. Insofar as the transactions under this Agreement are concerned, Producer is an independent contractor and is not the employee of Braishfield or of any insurer with whom Braishfield may place risks at the request of Producer. Producer represents and warrants that it is, and will be throughout the term of this Agreement, duly licensed to receive commissions and perform all obligations contemplated hereunder.
2. The activities of Producer are limited to the State(s) in which agent holds an active P&C Insurance License or if required by state law, holds and active Surplus Lines Insurance License..
3. This Agreement shall become effective on the date this Agreement is duly executed by an authorized officer of Braishfield.
4. Producer agrees to transact all business with Braishfield in accordance with all applicable laws and insurance department rules and regulations in effect from time to time, as well as guidelines and instructions now in force or hereafter issued by Braishfield. It is further agreed that the commissions specified hereinafter may be modified, without prior notice, to conform legally with the commissions prescribed by any contractual agreement, statute or by any ruling of the appropriate state insurance department.
5. During the term of this Agreement, Braishfield will pay, as full compensation for all services rendered, in connection with premiums paid on policies issued effective on and after the date this Agreement shall become effective, the following commissions:
  - a. Ten percent (10%) of the annualized collected premium shall be paid to Producer.
  - b. Any special fees or charges in addition to premiums shall be regarded as fully earned at the inception of the policy. The obligation of Producer to pay such amounts shall be the same as if they were premiums except no commission will be payable on such amounts.
6. Subject to the terms and conditions of the Agreement, Producer shall also be entitled to the above mentioned commission upon premiums paid on all policies renewed by it and upon additional premiums paid on policies written or renewed by it during the term of this Agreement. Producer shall not be entitled to any commission on additional premiums for policies not written or renewed by it. If Braishfield shall return any assured premiums for any period, Producer shall repay to Braishfield commission on the return premiums at the same rate at which such commissions were originally retained by or paid to Producer.
7. Producer shall be responsible in a fiduciary capacity for all funds received or collected by Producer and shall not, without the express written consent of Braishfield, commingle such funds with its own funds or with funds held by it in any other capacity. Producer has no authority to receive any proceeds of premium finance agreements, notifications of premium financing, or requests for cancellation or reinstatement of premium finance agreements on behalf of Braishfield or any insurer.
8. Producer shall be responsible for all premiums placed on the books of Braishfield through its office together with all premiums or monies collected by it in connection with such business. This Section 7 applies only to those premiums paid directly to Producer.



9. Premiums on all policies written by Braishfield shall be paid to Braishfield no later than the 10<sup>th</sup> day of the first month in which the policy or policies become effective or are shown on accounts current. This Section 8 applies only to those premiums paid directly to Producer.
10. All monies due to Braishfield shall be paid promptly on the due date. In the event the monies due to Braishfield are not paid by the due date, Producer shall pay interest at the rate of one and one-half percent per month (1.5%) on all unpaid amounts, but in no event shall any amount charged exceed the rate of interest which may be lawfully charged. This Section 10 applies only to those premiums paid directly to producer.
11. Producer shall report any insurance that is solicited to Braishfield by delivering such report directly to Braishfield or by depositing such report in the United States mail no later than the next business day following the day upon which any insurance is solicited. Producer agrees to solicit and submit insurance policies as authorized and outlined by Braishfield underwriting rules, guidelines and furnished manuals, instructions and bulletins.
12. Producer has no authority to: a) make, alter, vary or discharge any contract; b) extend time for payment of premiums; c) waive or extend any obligation or condition; d) incur any liability on behalf of Braishfield or any Company represented by Braishfield; or e) withhold any monies due or to become due to Braishfield.
13. Audits and copies of Producer's books and records may be made by any duly authorized representative of Braishfield. This Section 13 applies only to Braishfield accounts which are not paid in accordance with the Agreement. Braishfield agrees to provide one week's advance written notice requesting access to audit materials.
14. Producer shall not offer nor shall pay rebates on any line of insurance covered by this Agreement, nor shall it accept any merchandise or service of any character in payment of premiums.
15. Producer shall not publish or issue any advertising with respect to Braishfield or any Company represented by Braishfield without first obtaining the written consent of Braishfield.
16. Producer may terminate this Agreement by giving 90-day written notice to Braishfield and Allstate Insurance Company ("Allstate"). In the event of fraud, abandonment, insolvency, gross or willful misconduct or breach of any of the conditions or provisions herein by Producer, or if Producer is otherwise unable or unwilling to fulfill its responsibilities with respect to this Agreement, Braishfield may suspend this Agreement immediately by providing written notice to Producer and Allstate, which suspension will be effective upon receipt. This Agreement shall terminate automatically, without notice, in the event: 1) Producer is no longer appointed to negotiate or solicit insurance on behalf of Allstate; 2) Producer is no longer considered eligible by Allstate to participate in this Agreement; or 3) in the event of the cancellation, revocation, suspension or forfeiture of any license required by law for Producer's performance hereof or any act herein provided. Producer shall at all times be responsible for maintaining such licensing in good standing. Producer shall immediately notify Braishfield of any cancellation, revocation, suspension or forfeiture of such licensing.

The power of producer to collect and receive premiums, and its right to receive commissions shall end with the suspension or termination of this Agreement, but, in the event of suspension, may be reinstated later.

Upon termination, Producer shall be entitled to commissions that are paid or payable as of the date of termination, but in no event shall Producer be entitled to commissions on insurance in force, or any renewal thereof, after the date of termination. Producer's rights under this Agreement to commissions on any premiums then unpaid to Braishfield shall be suspended and those commissions shall be held by Braishfield until a final accounting is performed with respect to Producer. Any commissions due to Producer may be held by Braishfield and applied to offset Producer's obligations to Braishfield hereunder. Upon termination, Braishfield shall have the exclusive right in its discretion to (i) collect any and all outstanding accounts receivable due to Braishfield on business written through Braishfield, (ii) solicit renewal business through a replacement producer designated by Allstate or (iii) in the event that no replacement producer is designated by Allstate, Braishfield may solicit the renewal of any business previously written by Braishfield through Producer, or sell or otherwise dispose of such renewals and expiration records relating thereto.

Upon termination, Producer will immediately return to Braishfield, or its duly authorized representative, a certified list of uncollected accounts, all unused supplies and other property of Braishfield or any Company represented by Braishfield. All policy forms or other supplies furnished to Producer by Braishfield shall remain the property of Braishfield and shall be returned to Braishfield or its representative promptly upon demand.

None of the provisions of this Section 16 shall be construed to inhibit Producer's ability to sell its book of business to another producer approved by Allstate and Braishfield.

17. Producer will take every reasonable opportunity to keep informed as to the condition of all risks placed through Braishfield, and will promptly inform Braishfield of any material facts which might result in loss or render any risk undesirable.
18. Producer shall promptly forward to Braishfield any information or documents regarding accidents, claims or suits involving contracts of insurance placed through Braishfield. Producer shall not assign the adjustment of any claim that it may receive.
19. The waiver by Braishfield of any breach, default, neglect or misconduct of Producer shall not be construed as a waiver of any of the terms, provisions or conditions hereof nor shall it be construed as authority for the continuance of any such breach, default, neglect or misconduct.
20. Producer agrees to indemnify and hold Braishfield harmless against all claims, loss, liability, cause of action, cost and expense, including attorneys' fees ("Loss"), incurred by Braishfield in connection with or arising out of any error or omission by Producer, the breach of this Agreement by Producer or the enforcement of Braishfield's rights with respect thereto, but only to the extent Producer would be liable for the loss under common law.
21. Braishfield agrees to indemnify and hold Producer harmless against all claims, loss, liability, cause of action, cost and expense, including attorneys' fees ("Loss"), incurred by Producer in connection with or arising out of any error or omission by Braishfield, the breach of this Agreement by Braishfield or the enforcement of Producer's rights with respect thereto, but only to the extent Braishfield would be liable for the loss under common law.

In witness whereof, the parties hereto have executed this Agreement on the dates set forth below:

**Producer**

Agent Name: \_\_\_\_\_

Agent Signature: \_\_\_\_\_

Date: \_\_\_\_\_

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**Braishfield (For Braishfield Use Only)**

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

# Request for Taxpayer Identification Number and Certification

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

<b>Print or type See Specific Instructions on page 2.</b>	<b>1</b> Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	<b>2</b> Business name/disregarded entity name, if different from above	
	<b>3</b> Check appropriate box for federal tax classification; check only <b>one</b> of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <b>Note.</b> For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶ _____	
	<b>4</b> 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>	
	<b>5</b> Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	<b>6</b> City, state, and ZIP code	
	<b>7</b> 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 Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

<b>Social security number</b>									

**or**

<b>Employer identification number</b>									

**Note.** If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

## 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 on page 3.

<b>Sign Here</b>	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.** Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at [www.irs.gov/fw9](http://www.irs.gov/fw9).

### 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? on page 2.*

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?* on page 2 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 persons 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 Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

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

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

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

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

If you are a nonresident alien or a foreign entity, 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 28% 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 Part II instructions on page 3 for details),

3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

## 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* on page 3 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, list first, and then circle, the name of the person or entity whose number you entered in Part I of 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 in line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box in line 3.

**Limited Liability Company (LLC).** If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

**Line 4, Exemptions**

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in 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 <sup>1</sup>	Generally, exempt payees 1 through 5 <sup>2</sup>
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup> However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney 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.

**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. However, the IRS prefers that you use your SSN.

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

**Note.** See the chart on page 4 for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at [www.ssa.gov](http://www.ssa.gov). You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/businesses](http://www.irs.gov/businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting [IRS.gov](http://IRS.gov) or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, 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



## 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 items 1, 4, or 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on 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), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

## What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee <sup>1</sup>  The actual owner <sup>1</sup>
5. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

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

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

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

<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 2.

\*Note. Grantor also must provide a Form W-9 to trustee of trust.

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

## Secure Your Tax Records from Identity Theft

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

To reduce your risk:

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

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

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

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

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

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: [spam@uce.gov](mailto:spam@uce.gov) or contact them at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 1-877-IDTHEFT (1-877-438-4338).

Visit [IRS.gov](http://IRS.gov) to learn more about identity theft and how to reduce your risk.

## Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. 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.