



## **2018 PBR Membership Application – Rider Contestants**

### **PLEASE READ THIS PAGE BEFORE COMPLETING THE MEMBERSHIP APPLICATION**

PBR is the world's elite professional bull riding association. Membership may be denied, withdrawn completely, suspended or changed by card category at any time by PBR at its sole and absolute discretion. Fines and other disciplinary measures may also be imposed for violation of any Membership Rules or any violation of other terms and conditions governing a Member's behavior or participation in PBR at any time.

### **TYPES OF PBR CARD MEMBERSHIP FOR RIDER CONTESTANTS**

When processing your 2018 Membership Application, PBR's Competition Department will assign your membership status as either "Permit Member" or "Card Member" as follows:

1. "Permit Member Status". Permit Member Cards are given to (A) newly accepted membership applicants and (B) 2017 Permit Member or Card Member holders who did not earn at least US\$2,500 in PBR-sanctioned, or approved events in the 2017 Season.
2. "Card Member Status". Once a Permit Member has earned US\$2,500 in PBR-sanctioned, or approved events in one PBR Season, the Permit Member will be upgraded to Card Member status in the next following PBR Season. Any Card Member not winning at least US\$2,500 in PBR-sanctioned, or approved events in the prior PBR Season will return to Permit Member status in the next following PBR Season.

### **HOW TO APPLY FOR MEMBERSHIP**

Prospective Members must complete this 2018 Membership Application; sign a waiver of liability for third party claims; sign an agreement to comply with PBR rules and policies; agree to the terms of (and sign) a publicity consent form; and sign a Waiver and Release form – all contained herein. Permit Member and Card Member applicants must be at least 18 years of age at the time of signing and submitting this Membership Application.

Only PBR's acceptance of your Membership Application makes you a member of PBR. Acceptance as a member, however, DOES NOT, at any time, make you an employee, independent contractor, associate or partner of PBR, or of any other PBR-related entities.

Points earned at all PBR-sanctioned or approved events by PBR Permit and Card Members in good standing during the 2018 PBR Season will count toward qualification for the 2018 PBR World Finals.

For entry listings or changes please call (719) 242-2865 or check online at [www.pbr.com](http://www.pbr.com).

For any questions about PBR Membership, call +1(719)242-2800, ext. 3235.

**Please sign below to indicate that you have read and understand the above information.**

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



**PROFESSIONAL BULL RIDERS, LLC**  
**2018 Membership Application**

**Office Use Only:**  
**Paid:** \_\_\_\_\_

This application must be filled out entirely, signed and submitted to Professional Bull Riders, LLC, a Delaware limited liability company ("PBR"), 101 West Riverwalk, Pueblo, CO. 81003. Phone 719-242-2800 / Fax 719-242-2767 before membership will be considered. YOU MUST SEND COPY OF DRIVER'S LICENSE and PASSPORT, if you have one, or other valid government issued PHOTO IDENTIFICATION.

Name:

\_\_\_\_\_

Last First Middle Ride As:

Mailing Address:

\_\_\_\_\_

Street, RR or Post Office Box

\_\_\_\_\_

City State Zip

Hometown City and State (if different than mailing address): \_\_\_\_\_

Phone Number: \_\_\_\_\_ Fax Number: \_\_\_\_\_

Cell Phone: \_\_\_\_\_ E-Mail: \_\_\_\_\_

Country of Citizenship: \_\_\_\_\_ If not a US Citizen please include a copy of your Permanent Resident Card or Valid Visa

SSN or TIN: \_\_\_\_\_ **(Please include a copy of your Social Security Card or TIN)**

Birth Date: \_\_\_\_\_ Height: \_\_\_\_\_ Weight: \_\_\_\_\_ Marital Status: \_\_\_\_\_

Jacket Size \_\_\_\_\_ Jean Size \_\_\_\_\_ Boot Size \_\_\_\_\_ Dress Shirt Size \_\_\_\_\_

**Agent Information**

\_\_\_\_\_

Company Agent's Name

\_\_\_\_\_

Street Address City State Zip

\_\_\_\_\_

Primary Phone Email

**Contact in Case of Emergency:**

**Next of Kin:**

\_\_\_\_\_

Name Relationship

\_\_\_\_\_

Name Relationship

\_\_\_\_\_

Street Address City State Zip

\_\_\_\_\_

Street Address City State Zip

\_\_\_\_\_

Home Phone Work Phone

\_\_\_\_\_

Home Phone Work Phone

## **PBR MEMBERSHIP OATH**

I, \_\_\_\_\_, hereby acknowledge that PBR membership is a privilege, and NOT A RIGHT, and that my membership may be withdrawn, denied, terminated, suspended or modified at any time, with or without cause, at the sole and absolute discretion of PBR. I hereby agree to conduct myself in a professional, moral and financially responsible manner. In the sole and absolute discretion of PBR, I understand that my failure to conduct myself in this manner, I face immediate dismissal, suspension, loss of points, and/or fines. I further agree to be bound by and conduct myself in accordance with the bylaws, rules, policies, and codes of conduct of PBR which are subject to change, and I expressly accept and agree to the provisions, requirements, and agreements in this Membership Application for PBR Membership, including without limitation the assumption of risk, release and waiver of all legal liability, covenant not to sue, and third party indemnity. This provision shall be binding upon me, as well as upon my spouse, children, parents, next of kin, heirs, representatives, assigns, executors, administrators, estate and/or any other person or entity acting on my behalf. This Oath shall be valid and applicable for all future periods of PBR Membership even if not resigned each year or each PBR Season. I attest and swear that the information stated above is both accurate and true.

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

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

### **2018 PBR Membership Release**

**Read carefully and understand thoroughly and  
Initial below if you accept these conditions of PBR Membership**

#### **Compliance with PBR Rules and Policies**

By signing and submitting this 2018 PBR Membership Application, if accepted as a 2018 PBR Member, I hereby consent to the withholding of a Sanctioning Fee (15% of total purse) at PBR venues. I acknowledge and accept that PBR will not guarantee purse money payouts, but PBR will assist in collection. I agree to abide by PBR rules and policies (which may change from time to time) and **to be financially responsible for payment of my entry fees and any related costs, expenses or penalties for PBR Events entered**. I also agree that PBR may in its discretion, withhold from my past, current or future winnings any fees, fines, charges, or other unpaid balances or obligations owed by me.

\_\_\_\_\_  
**Initial here**

#### **Publicity Consent**

By signing and submitting this membership application and as a condition of my entry into a PBR sanctioned, approved or affiliated venue or event, I hereby consent to PBR's (and PBR's direct and indirect parents, subsidiaries and affiliates) public and commercial use, display, publication, performance, reproduction, copying, distribution, transmission, alteration, adaptation, creation of derivatives of and/or translation of my name, voice, image, likeness, signature, trade dress, biography, photograph, video images, and any and all other publicity rights, whether taken, recorded, captured or created at or during any PBR event, or at any other event or time, in or out of competition (collectively referred to as the "Rights"), for any purpose or use that advertises, promotes or reports on PBR, PBR's Top Tier Tour (BFTS in 2017), Velocity Tour, Touring Pro Division, Global Cup and/or related

activities or events, any other events or activities sanctioned, approved or affiliated with or by PBR (“Events”), whether the foregoing have occurred prior, or will occur subsequent, to the execution of this publicity consent and membership application.

I acknowledge that PBR’s Top Tier Tour and/or related activities and events, Velocity Tour, Touring Pro Division, Global Cup and/or related activities or events, or any other series, tours and/or events from successor, replacement or other series or tours PBR may launch, together with other events sanctioned, approved or affiliated by PBR may be filmed, recorded, transmitted, reproduced, altered, distributed, exploited and broadcast on one or more television networks and other audio/visual works, that my name, image, voice, likeness, trade dress, picture and other personal characteristics may be filmed, videotaped or otherwise recorded or captured before, during or after such PBR Events by film crews from many sources including but not limited to news media, newspaper, radio, TV or cable networks, movie, or other third party shows or film crews granted access to PBR Events, and may appear or be displayed, performed, reproduced, transmitted and distributed in many formats or media including but not limited to on television, in newspapers, magazines, websites, and/or radio broadcasts used in TV shows, films, promotional, documentary, reality, highlight shows, or feature movies. I hereby grant to PBR (and PBR’s direct and indirect parents, subsidiaries, licensees, sub licensees and affiliates) and agree that PBR (and PBR’s direct and indirect parents, subsidiaries, licensees, sub licensees and affiliates) shall own all Rights, copyrights and other intellectual property rights in and to all such broadcasts, films, videotapes, recordings, photographs, and audio/visual works. I further grant to PBR the rights (including the right to permit others, as PBR sees fit) to use, display, publish, perform, reproduce, copy, alter, create derivatives of, translate, distribute, transmit, license and otherwise exploit my name, voice, image, photograph, trade dress and likeness in all such broadcasts, films, tapes, recordings and audio/visual works in the promotion, advertising and/or advancement of PBR, or the Events or the sport of professional bull riding, as determined by PBR and without any additional compensation due from the PBR or any other party.

For good and valuable consideration, the receipt of which is hereby acknowledged, I also grant to PBR (and PBR’s direct and indirect parents, subsidiaries, licensees, sub licensees and affiliates) the rights (including the right to permit others, as PBR sees fit) to use, display, publish, perform, reproduce, copy, alter, create derivatives of, translate, distribute, transmit, license and otherwise exploit my name, voice, image, photograph, trade dress and/or likeness (collectively “Appearance”) and modifications of my Appearance for no royalty or other payments, in any PBR-produced, licensed, sublicensed or sanctioned (i) promotional materials in any media format, (ii) photographs, books, magazines, flyers, calendars, posters, trading cards, programs, motion pictures, video/digital/mobile/web based games, TV or cable shows, or radio broadcasts, video tapes, digital video disks, CD-ROMS, Video on Demand, SVOD, or any related or successor technologies or media formats, (iii) on PBR’s official website as well as any PBR authorized or sanctioned fantasy-type game website including, but not limited to, any related content, fantasy- type games or contests, and audio or video footage appearing on PBR’s official website or any PBR fantasy-type game website; and/or (iv) PBR’s official merchandise catalog to generally promote merchandise. I hereby waive any rights of inspection or approval of my Appearance or uses to which my Appearance may be put. I also expressly waive any and all moral rights I may have in connection with my Appearance as set forth in this publicity consent and membership application. Other than as set forth above, PBR will not license event footage of photos of me to a third party for non-PBR commercial product, service or applications that include clear and direct endorsements by me of such non-PBR product or service.

Notwithstanding the foregoing, PBR reserves the right to unilaterally contract with a third party to facilitate the distribution of images containing Rights for news and editorial uses with no compensation due to Rights holder. Additionally, PBR reserves the right to unilaterally contract with a third party to facilitate the commercial sale of images containing Rights to the general public,

including to Rights holder and or bull rider, intended for personal use only, whereby Rights holder shall receive 15% of net sales revenue actually realized and received by PBR from such image sale as royalty payment if Rights are featured in the image as evidenced by Rights and or Rights holder being named in the metadata (non-image information that is bundled with image information in a file) of the image and as amended by PBR in its sole discretion ("Featured"). Further, Rights shall not be deemed to be featured if Rights contained in the image are merely Incidental content in said image. Incidental shall mean Rights which are captured but are an unintended and unnecessary component of the scene which the image depicts. In no event shall Rights holder be entitled to receive the aforementioned royalty payment if Rights are not deemed, in PBR's sole discretion, to be featured in said image. No additional compensation shall be due Rights holder for said commercial sales other than the previously detailed royalty payments in which Rights are deemed to be featured. In the event that 2 or more like Rights (i.e., 2 or more bull riders) are captured and Featured in images commercially sold hereunder, a total royalty payment of 15% with respect to those like Rights holders for said image, shall be divided and distributed, in PBR's sole discretion, amongst those like Rights holders whose Rights are so captured and Featured therein.

In the event that an individual consumer and or purchaser should obtain images by way of commercial sales facilitated by a third party as detailed above, and said images are used for non-personal purposes and applications including, but not limited to, endorsement and or advertising, PBR shall have the right, but not the affirmative obligation, to pursue any and all remedies available at law or in equity for such unauthorized uses. For the avoidance of doubt, any failure or delay by PBR to pursue such remedies shall in no way be interpreted or construed as a waiver, relinquishment or election of rights or remedies by PBR and PBR shall continue to reserve all rights and remedies under all applicable federal and state laws and or in equity. Such action or inaction by PBR shall in no way substitute, supersede, or limit Rights holder's right to pursue any actions and or remedies related to the misappropriation of bull rider's name and likeness.

For the avoidance of doubt, pursuant to this publicity consent and membership application, I grant to PBR (and PBR's direct and indirect parents, subsidiaries, licensees, sub licensees and affiliates) all rights, whether enumerated or implied, in my name, voice, image, photograph and/or likeness and or Appearance and specifically including, but not limited to, the Rights, with the exception of those instances where such rights are governed by a separate licensing agreement with or approved by PBR.

If accepted as a PBR Member of PBR who participates in PBR sanctioned, approved or affiliated events, I hereby authorize PBR to act on my behalf as well as on behalf of PBR in engaging in promotional activities relating to the conduct of the sport and business of professional bull riding.

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**Initial here**

The PBR Top Tier Tour Season End cash bonus award for (PBR World Champion) 1st place (\$1,000,000) will be paid \$100,000 per year for 10 years, with the first installment being **separately** presented after conclusion of the 2018 World Finals and completion of an audit by PBR.

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**Initial here**

### **Assumption of Risk**

I, as a 2018 PBR Member, expressly acknowledge that bull riding is, and has always been, an extremely dangerous activity, that participation in and presence at a bull riding venue or event, including but

not limited to PBR's top tier Tour, Velocity Tour, Touring Pro Division, Global Cup and any other events or activities ("Events") sanctioned, approved by or affiliated with PBR, exposes me to serious and substantial hazards and risks of property damage, physical injury and/or death, and that I have been fully warned with regard to all such risks and hazards. These risks include without limitation INJURY TO THE HEAD, NECK OR SPINE; INJURY TO THE MUSCULAR OR SKELETAL SYSTEMS; INJURY TO INTERNAL ORGANS; SCRATCHES, BRUISES, CONTUSIONS, STRAINS, SPRAINS, FALLS, FRACTURES; PHYSICAL VIOLENCE; VERBAL ABUSE; LOSS AND/OR DAMAGE TO SIGHT, TEETH OR HEARING; PARALYSIS; CONCUSSIONS AND TRAUMATIC BRAIN INJURY AND ALL OF THEIR SHORT- AND/OR LONG-TERM EFFECTS INCLUDING WITHOUT LIMITATION BRAIN DAMAGE, DEMENTIA, MOOD DISORDER, AND/OR COGNITIVE IMPAIRMENT; SHORT- AND/OR LONG-TERM DISABILITY; LOSS OF INCOME AND/OR CAREER OPPORTUNITIES; SERIOUS INJURY; AND/OR DEATH. I realize that the risks arise not only from competing but also from being in the arena, behind the chutes, in the livestock holding area, pens and any other area associated with bull riding events. I am fully aware that my participation in and presence at bull riding events are undertaken with my express understanding, appreciation, approval, awareness, and assumption of any and all risks involved, including the risks listed above. **I intend that this assumption of all risks shall be legally binding and shall be a complete bar to any and all Claims (as defined below in "Release and Waiver of All Legal Liability, and Covenant Not to Sue") by me and/or my personal representatives, heirs, next of kin, executors, administrators, assigns, estate and/or any other person or entity acting on my behalf. This assumption of risk shall apply to all risks arising from, relating to or in connection with my participation in or presence at events or activities sanctioned, approved by or affiliated with PBR, including without limitation the risks listed above.** I further acknowledge that I have been aware of, approved, understood, appreciated and assumed the risks of bull riding, including the risks listed above, as of my date of first participation in any PBR Event or activity.

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

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

**Release and Waiver of All  
Legal Liability, and Covenant Not to Sue**

In consideration of being able to participate in PBR Events or activities sanctioned, approved by or affiliated with PBR, I, for and on behalf of myself and my spouse, children, parents, next of kin, heirs, representatives, assigns, executors, administrators, estate and/or any other person or entity acting on my behalf, unconditionally and irrevocably agree to forever discharge, waive, release, indemnify, agree to defend and hold harmless (i) PBR and its past, current and future direct and indirect parents, subsidiaries and affiliates, (ii) each of the officers, directors, owners, employees, members, agents, shareholders, representatives, trustees, partners, servants, volunteers and contractors of each of the foregoing in clause (i), together with all other parties or entities involved in the sanctioning, approval, production, organization, conduct, sponsoring, advertising and performance of events or activities sanctioned, approved by or affiliated with PBR, and (iii) each of the respective predecessors, successors and assigns of each of the foregoing in clause (i) and clause (ii) (collectively, "Releasees"), of and from any and all claims, demands, losses, costs, liabilities, judgments, debts, dues, sums of money, expenses, responsibilities and accounts, in law or equity, contingent or non-contingent, known or unknown, suspected or unsuspected ("Claims"), arising from, relating to or in connection with my participation in or presence at any events or activities sanctioned, approved by or affiliated with PBR.

I will not now or at any time in the future, directly or indirectly, commence, threaten or prosecute any Claim against the Releasees or any Releasee that I am by this 2018 PBR Membership Agreement discharging, waiving and releasing. This release, waiver and covenant not to sue includes without limitation all Claims arising under the tort laws of any state and extends to all damages (including without limitation short and/or long-term effects of such injury and death) whenever arising, but it shall not apply to Claims arising solely from the gross negligence or willful misconduct of Releasees or any Releasee.

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

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

### **Third Party Indemnity**

In consideration of being granted membership and being able to participate in events or activities sanctioned, approved by or affiliated with PBR, I hereby agree to indemnify, defend and hold harmless Releasees against any and all third-party Claims asserted against or incurred by Releasees or any Releasee arising from, relating to or in connection with my participation in or presence at Events or activities sanctioned, approved by or affiliated with PBR, including costs (including but not limited to attorneys' fees, court costs and defense expenses) of enforcing any right to indemnification hereunder.

The foregoing indemnity shall apply regardless of whether the injury, death or property damage is contributed to by the active or passive negligence of Releasees or any Releasee, but it will not apply to the extent that the injury, death or property damage is (i) caused solely by the negligence of Releasees or any Releasee or (ii) is caused or contributed to by the intentional tortious acts or gross negligence of Releasees or any Releasees.

For the avoidance of any doubt, I further unconditionally and irrevocably agree not to seek contribution from Releasees or any Releasee for any and all Claims asserted, threatened or adjudged against me by any third parties.

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

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

### **Interpretation and Governing Law**

This 2018 PBR Membership Agreement and any dispute arising under it shall be governed by and construed in accordance with the laws of the State of Colorado without regard to conflict of law principles. All disputes pertaining to this 2018 PBR Membership Agreement shall be decided by a state or federal court located in the State of Colorado and I consent to personal jurisdiction in such courts. If any provision of this Agreement is determined by a competent authority to be unenforceable, then all other provisions will continue in full force and effect. The provisions of this 2018 PBR Membership Agreement, together with my commitments and obligations hereunder, will survive termination or expiration of this 2018 PBR Membership Agreement.

\_\_\_\_\_  
**Initial here**

### **Limited Participant Risk Insurance**

PBR Permit and Card Members who make the proper payments described below prior to participation in a PBR event will be insured for a limited amount of insurance against injury while competing at PBR events. The insurance coverage is subject to a deductible to be paid by the Permit or Card Member. The insurance provides certain secondary participant medical coverage for acute injuries sustained by the Permit or Card Member while participating in the PBR-sanctioned bull-riding event and requires a co-payment from the Permit or Card Member. This program is subject to change and cancellation anytime. Please check with the PBR office for more information about coverage amounts, terms and conditions.

\_\_\_\_\_  
**Initial here**



## Membership Dues

**2018 PBR Membership dues** along with a **completed and signed 2018 PBR Membership Application** must be submitted to PBR headquarters in Pueblo, Colorado **NO LATER THAN one (1) business day before a PBR event entry opens**. Event entries are available **ONLY at PBR's** headquarters in Pueblo, Colorado. Event listings can be obtained by calling the office for a 2018 PBR Event Schedule at +1 (719) 242-2865.

### **PAYMENT OF DUES:**

2018 PBR Membership Fee is \$420.00 (U.S. funds only). This Fee is non-refundable after PBR Membership is issued, but payments will be voided, returned and or refunded to those applicants who are not issued PBR Membership.

All 2018 PBR Permitted and Card Member Event contestants must check in with the event secretary at least one (1) hour prior to start time with payment for applicable event entry-fee, plus an additional mandatory charge for the aforementioned required participant medical insurance. You will be replaced with an alternate prior to the event start time if you fail to check-in promptly.

### **APPROVED ROWELS:**

PBR Members are required to compete at PBR events with PBR approved Rowels. The cost of the rowels is included in your Membership Dues.

### **Choose one of the PBR Approved Rowels (CHECK ONE):**



\_\_\_\_\_ **TYPE A**



\_\_\_\_\_ **TYPE B**

### **Check form of payment:**

Check #: \_\_\_\_\_ Credit/Debit Card: \_\_\_\_\_

Money Order #: \_\_\_\_\_

Complete and sign below for Credit/Debit card payment.  
**Additional \$10(US) administrative charge for payments made with credit/debit card.**

Additional **\$10(US) administrative**

Credit Card #: \_\_\_\_\_

Exp. Date: \_\_\_\_\_

MM/YYYY

(Required) 3/4 Digits of Security Code \_\_\_\_\_

(Required) Exact Name on Card and Billing Address.

Name \_\_\_\_\_

\_\_\_\_\_  
Street Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

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



**ACCOUNTS PAYABLE VENDOR DIRECT DEPOSIT (ACH)**

**Direct Deposit Authorization Form**

By signing below, I authorize the Professional Bull Riders, LLC. (PBR) to initiate direct deposit of all funds due me by PBR for Accounts Payables. Additionally, I authorize PBR to initiate adjustments for any transactions credited or debited in error to the account(s) indicated below.

I understand this authority will remain in effect until I notify PBR in writing to request cancellation. In the event I terminated the account listed below, I agree to notify PBR immediately. I understand my failure to do so may result in the delay of receipt of my check.

***Note: You must attach a copy of a voided check to this form.***

Company Name: \_\_\_\_\_

Contact Person: \_\_\_\_\_

Bank Name: \_\_\_\_\_

Bank Address: \_\_\_\_\_

Bank ABA Routing #:

Bank Account #:

\_\_\_\_\_  
**Vendor Signature**

\_\_\_\_\_  
Date

\_\_\_\_\_  
Vendor Name (Print)

\_\_\_\_\_  
Email address

\_\_\_\_\_  
Phone number

# Request for Taxpayer Identification Number and Certification

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

Print or type  
See Specific  
Instructions on page 2.

**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; check only **one** of the following seven boxes:  
Individual/sole proprietor or single-member LLC      C Corporation      S Corporation      Partnership      Trust/estate  
Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶  
**Note.** 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.  
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) \_\_\_\_\_  
*(Applies to accounts maintained outside the U.S.)*

**5** Address (number, street, and apt. or suite no.) \_\_\_\_\_ 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 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.

**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.

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 on page 3.

Sign  
Here

Signature of  
U.S. person

Date

## 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 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 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 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 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.

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.

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.

**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>
5. Sole proprietorship or disregarded entity owned by an individual	The actual owner <sup>1</sup>
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The owner <sup>3</sup>
	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.

\*Circle the minor's name and furnish the minor's SSN.