

Return registration form to:
Strategic Sourcing & Contracts, Florida Tech, 150 W. University Blvd., Melbourne, FL 32901-6975
Email to purchasing@fit.edu

SUPPLIER TO COMPLETE BELOW

*Name of Firm _____

*Telephone Number (_____) _____ Fax Number (_____) _____

*Purchase Order Mailing Address _____

*Remittance Address _____

*Type of Business (Check all applicable)

- ☐ Corporation (FIN No. _____) ☐ Partnership (SS No. _____) 1099 Supplier ☐ Yes ☐ No
- ☐ Proprietorship (SS No. _____) ☐ Retailer ☐ Service ☐ Manufacturer Type _____ (1099)
- ☐ Wholesaler ☐ Manufacturer's Agent ☐ Employee ☐ Student ☐ Other

Small Business Category (**Check all applicable. If none apply check N/A**): **Copy of certificate(s) must be attached.**

Small Business

Minority Owned Women Owned HUBZone

Disability Owned Veteran Owned

Service Disability Veteran Owned Business - (SDVOB)

Other: _____

N/A (does not apply)

Number of years in business under present name and address _____

Valid Occupation License? ☐ Yes ☐ No if yes, Submit CopyGeneral Liability Insurance? ☐ Yes ☐ No (Minimum \$1M required for service to be performed on campus/property) if yes, Submit CopySupplier accepts Credit Card? ☐ Yes ☐ No or other: _____

Written Confirmation Required upon Receipt of PO. (PO accepted, Supplier agrees to terms on pages 2-3)

Email address, PO Email address(preferred) _____

*Signature _____

 SIGN HERE

*Print Name _____ Title _____ Date _____



PURCHASE ORDER GENERAL TERMS AND CONDITIONS

1. **ORDER/AGREEMENT.** These terms and conditions are made part of the attached purchase order ("Order") issued by Florida Institute of Technology, Inc. ("FLORIDA TECH") to the supplier identified in the Order ("Seller") to purchase certain goods and/or services described in the Order ("Goods"). The Order is binding on the parties when Seller (i) returns written acceptance, (ii) makes any shipment of Goods to FLORIDA TECH, or (iii) accepts the Order in any other manner. The terms of the accepted Order, including these General Terms and Conditions, shall constitute the entire agreement between the parties (collectively the "Agreement"). In the event of a conflict between any of the terms on the face of an Order and those contained in these General Terms and Conditions, the terms on the face of the Order shall control. Any additional terms in any proposal, quotation, invoice, acknowledgment, or other communication from Seller are hereby objected to and rejected, and shall not be binding on FLORIDA TECH.
2. **PRICE.** The total price of the Goods shall be as stated in the Agreement, and unless otherwise specified therein, the price for Goods shall be fixed. No additional charges or assessments of any kind (including, without limitation, freight/shipping charges, packaging charges, surcharges, or taxes (other than any applicable sales taxes)) will be allowed unless such charges are clearly specified in the Agreement.
3. **PACKING; SHIPPING.** Seller shall describe, mark, and pack Goods in a manner appropriate to ensure the Goods' protection until delivered to Florida Tech. Each box or crate shall be marked with FLORIDA TECH's purchase order number, shipping address, and Seller's name. A copy of the packing list/invoice must be affixed to the outside of each shipment. Seller shall comply with any and all delivery directions and instructions set forth in the Order. If Seller fails to follow FLORIDA TECH's directions and instructions, Seller shall compensate FLORIDA TECH for any resulting increase in transport costs or other expense to FLORIDA TECH.
4. **DELIVERY; INSPECTION; ACCEPTANCE.** TIME IS OF THE ESSENCE as to Seller's supply of Goods, and Seller shall be responsible for any related damages. All Goods shall be delivered in the quantities, to the location(s), and on the date(s) set forth in the Agreement within the specified lead times. Goods are subject to inspection and acceptance at FLORIDA TECH's location, notwithstanding any prior payment. Non-conforming Goods may be held or returned at Seller's risk and expense. Seller specifically agrees to pay FLORIDA TECH all costs related to the rejection of Goods. Seller shall not repair or replace nonconforming Goods unless FLORIDA TECH so directs. Except for customary quantity variations recognized by trade practice, Goods in excess of those specified will not be accepted. Such excess Goods will be held and returned to Seller at Seller's risk and expense in the same manner as nonconforming Goods.
5. **BILLING.** Seller shall issue invoices, bills of lading, and packing lists in accordance with FLORIDA TECH's requirements. Time periods for payment (which shall be at least 30 days) and discounts shall begin upon receipt of both conforming Goods and complete and accurate invoices and all supporting documentation. FLORIDA TECH may make payment using Bank of America's card payment system.
6. **SALES TAXES.** Unless otherwise stated, the prices do not include sales, use, excise, and similar taxes applicable to the Goods. FLORIDA TECH is exempt from the payment of sales and use tax under Florida law. FLORIDA TECH's Florida sales tax Certificate of Exemption number is 85-8012646509C-2. If FLORIDA TECH's exemption is not applicable, all such taxes and similar charges shall be shown separately on Seller's invoice.
7. **WARRANTY.** Seller expressly warrants that all the Goods covered by this Order will be (i) in exact accordance with the description, drawing and/or specifications provided in the Order, (ii) new and unused, (iii) free from defects in material and/or workmanship, (iv) merchantable and of good material and workmanship, (v) fit and sufficient for their intended purpose to the extent Seller knows or has means to know of such purpose; (vi) in compliance with the standards in Seller's industry and with all applicable laws, rules or regulations; and (vii) in the case of services, performed in a professional and workmanlike manner. Such warranty shall survive delivery, acceptance, inspection, testing, payment and use of Goods. No disclaimer of warranty, limitation of warranty or liability, or exclusion of damages for breach of warranty appearing in any invoice or other form used by Seller shall have any effect on the warranties contained in this Agreement.
8. **REMEDIES.** If any of the Goods fail to meet the foregoing warranties, Seller, upon notice thereof from FLORIDA TECH, shall promptly correct or replace the same at Seller's expense. If Seller shall fail so to do, FLORIDA TECH may cancel the Order as to all such Goods, and in addition, may cancel the then remaining balance of the Order. After notice to Seller, all such Goods will be held at Seller's risk. FLORIDA TECH may, and at Seller's direction shall, return such Goods to Seller at Seller's risk, and all transportation charges, both to and from the original destination, shall be paid by Seller. Any payment for such Goods shall be refunded by Seller unless Seller promptly corrects or replaces the same at its expense. In addition to the foregoing remedies for breach of warranty and other remedies provided for in the Agreement, (i) FLORIDA TECH may require Seller to refund the purchase price for, or repair or replace at FLORIDA TECH's option and at Seller's expense, any Goods (or re-perform any service) that fails to comply with the Agreement, (ii) FLORIDA TECH reserves the right to return nonconforming Goods as provided for in paragraph 4 above, (iii) FLORIDA TECH reserves the right to cancel all or part of the undelivered portion of any order if Seller does not make deliveries as specified or if Seller otherwise breaches the terms of this Agreement, and (iv) FLORIDA TECH shall have the right to terminate this Agreement as provided in paragraph 9 below. All remedies herein are cumulative and in addition to all rights and remedies provided by law or equity.
9. **TERMINATION.** FLORIDA TECH may by written notice to the Seller cancel the Agreement for default in whole or, from time to time, in part, (i) if the Seller fails to deliver the Goods or to perform the services within the time specified in the Agreement, (ii) if the Seller fails to deliver Goods which conform to the contractual requirements, or to perform any of the other provisions of the Agreement, or so fails to make progress as to endanger performance of the Agreement in accordance with its terms, or (iii) if the Seller becomes insolvent, or commits an act of bankruptcy. If the Agreement is terminated for default, FLORIDA TECH shall have any and all rights and remedies which the law provides for failure to perform in accordance with contract requirements.
10. **MODIFICATION OR CANCELLATION OF ORDERS.**
 - a) **Modification.** FLORIDA TECH may, by written order, make changes in drawings or specifications that require additional work, increase or decrease quantities of Goods, or direct the omission of work covered by an Order. No modification or amendment to an Order shall be binding or enforceable unless in writing and signed by an authorized representative of FLORIDA TECH.
 - b) **Cancellation.** FLORIDA TECH may cancel any Order at any time without cause, and if such canceled Goods were stock merchandise, FLORIDA TECH's sole liability shall be to pay for Goods shipped pursuant to the Agreement prior to cancellation. If such canceled Goods were manufactured to FLORIDA TECH's specifications, then, upon notice, Seller shall cease all performance related to such Goods (unless otherwise directed by FLORIDA TECH) and

FLORIDA TECH shall pay Seller its actual costs for work and materials incurred in accordance with the Agreement, consistent with applicable lead times. Upon such payment, title to any work, materials, and Goods shall pass to FLORIDA TECH.

11. **INFRINGEMENT.** Seller warrants that the sale and use of Goods will not infringe, directly or indirectly, any patent, trademark, trade name, trade secret, copyright, or any proprietary right of another. If any Goods or the use thereof is held to infringe any proprietary right and its use is enjoined, Seller shall, at its expense, procure for Florida Tech and its customers the right to continue using said Goods or replace said Goods with a substantially equal, but non-infringing product acceptable to FLORIDA TECH. If further use of the Goods is not possible, Seller shall accept return of any unsold Goods and refund to FLORIDA TECH all costs related to such Goods, including but not limited to the purchase price and transportation costs.
12. **INSURANCE.** Seller shall maintain at its own expense the following insurance coverage: (i) General Liability Insurance with minimum limits of \$1,000,000 per occurrence and \$2,000,000 aggregate for bodily injury and property damage, independent contractor's liability, contractual liability, product liability, and complete operations liability (ii) Automobile Liability Insurance with minimum limits of \$1,000,000 per occurrence for bodily injury, death, or property damage, including owned, hired, and non-owned vehicle coverage; (iii) Worker's Compensation insurance as required by law and shall indemnify and hold Florida Tech harmless for any personal injury claims arising from the failure to maintain such coverage; (iv) Employer's Liability Insurance with minimum limits of \$1,000,000 for each accident. Seller shall provide Florida Tech with certificates of insurance evidencing the required coverage and naming Florida Tech as an additional insured on the General Liability policy, with a waiver of subrogation, prior to commencement of any services provided.

Depending on the nature of the services provided, additional insurance policies or higher coverage limits may be required at the discretion of Florida Tech. Such additional insurance requirements, if applicable, will be communicated to the Seller in writing prior to the commencement of the services.

13. **INDEMNIFICATION AND ASSUMPTION OF RISK.** Seller shall indemnify, defend (with counsel acceptable to Florida Tech), and hold harmless Florida Tech, its affiliates, officers, trustees, employees, customers, agents, and insurers against any and all claims, demands, actions, causes of action, damages, losses, liabilities, costs, including reasonable costs, collection expenses, attorneys' fees, and court costs which may arise because of the negligence (whether joint, concurrent, or contributing), of Seller, its officers, agents or employees in performance or non-performance of its obligations under the Agreement. Seller recognizes the broad nature of this indemnification and hold harmless clause, as well as the provision of a legal defense to Florida Tech when necessary, and voluntarily makes this covenant and expressly acknowledges the receipt of such good and valuable consideration provided by Florida Tech in support of these indemnification, legal defense and hold harmless contractual obligations in accordance with the laws of the State of Florida. The indemnity obligations of the Seller shall survive the termination of this agreement. Compliance with any insurance requirements required elsewhere within this Agreement shall not relieve Seller of its liability and obligation to defend, hold harmless, and indemnify Florida Tech as set forth in this article of the Agreement.

Assumption of Risk. The seller acknowledges and agrees to assume all risks and liabilities associated with the performance of the Scope of Work, including but not limited to any loss, DAMAGE, injury, or claim arising from the execution of the services or delivery of goods, regardless of whether the Seller maintains insurance coverage. Florida Tech shall not be held liable for any such risks, and the Seller waives any claim against Florida Tech in connection therewith.

14. **COMPLIANCE WITH LAWS.** Each party agrees to comply with all applicable federal, state, and local laws, regulations, and ordinances in connection with the performance of its obligations under this Agreement. Without limiting the generality of the foregoing, each party shall obtain all necessary licenses, permits, and approvals required to perform its obligations hereunder. If any governmental authority imposes new or additional requirements, the parties agree to cooperate in good faith to modify this Agreement as necessary to remain in compliance.
15. **LABELING LAWS.** Seller shall label containers of all Goods which are known to constitute a health, poison, fire, or explosion hazard in accordance with all labeling laws of the state to which such Goods are shipped. In the absence of any such law, Seller shall label such containers in accordance with "American National Standard for Hazardous Industrial Chemical-Precautionary Labeling," published by the American National Standards Institute, Inc.
16. **FORCE MAJEURE.** Neither party will be held responsible for a breach, delay, or failure of performance of any obligation hereunder that results from war, act of God, or natural disaster (e.g., fire, earthquake, or flood), or governmental action not due to the fault of the party (e.g., embargo).
17. **ASSIGNMENT.** Seller shall not assign or subcontract any of its rights, duties, or obligations under the Agreement without Florida Tech's prior written consent. Such consent, if granted, shall not relieve Seller of its obligations under the Agreement.
18. **MISCELLANEOUS.** Failure to require strict performance of any provision of the Agreement shall not constitute a waiver or default by a party or diminish that party's right to subsequently demand strict compliance therewith. The headings herein are for convenience only and shall not affect interpretation. If any provision of the Agreement, or the application thereof, to any person or circumstance shall for any reason and to any extent be invalid or unenforceable, the remainder of the Agreement and the application of such provision to other persons or circumstances shall not be affected thereby, but rather shall be enforced to the maximum extent possible. The Agreement shall be governed by and construed in accordance with the laws of the State of Florida (without regard to conflict of law provisions thereof). Seller consents to the exclusive jurisdiction of the appropriate federal court in the U.S. District Court for the Middle District of Florida or of the state courts in Brevard County, Florida, for any legal or equitable action arising out of or in connection with the Agreement. Seller waives any and all objections to venue in such courts.

Supplier Name _____

U.S. Postal Address _____

City _____ State _____ ZIP _____

Remit to Email _____ Phone _____

Authorized Supplier Contact _____ Contact's Phone _____

Contact's Title _____

****THE AUTHORIZED BANKING CONTACT IS THE ONLY INDIVIDUAL AUTHORIZED TO CHANGE ANY BANK INFORMATION.****

Bank Name _____

Bank Address _____

Account No. _____ ☐ Checking ☐ Savings

Routing/Transit No. _____

Bank Phone _____

Signature required: Supplier acknowledges and agrees that it has sole responsibility for the above banking information and acknowledges the signer is an authorized officer of the supplier. Any payments made to this bank account are considered payments to the supplier. The below signature authorizes Florida Institute of Technology to electronically transmit payments to the above-named entity at the bank account indicated above.

I understand that this authorization will remain in effect until written notice is given to cancel or change this information

Name _____

Title _____

Signature _____

SIGN HERE

Date _____

Phone _____



SUPPLIER BANK INFORMATION – WIRE

Supplier name: _____

Mailing address: _____ City: _____

State: _____ Zip: _____ Country: _____

Remit to email: _____ Phone: _____

Authorized supplier contact: _____

Contact's phone: _____ Contact's title: _____

****THE AUTHORIZED BANKING CONTACT IS THE ONLY INDIVIDUAL AUTHORIZED TO CHANGE ANY BANK INFORMATION.****

Bank Name _____

Bank Address: _____

Country: _____

Institution number: _____ Branch ID: _____

Account No. _____ ☐ Checking ☐ Savings

Bank Identification Code / SWIFT: _____

Bank Phone: _____

Signature required: Supplier acknowledges and agrees that it has sole responsibility for the above banking information and acknowledges the signer is an authorized officer of the supplier. Any payments made to this bank account are considered payments to the supplier. The below signature authorizes Florida Institute of Technology to electronically transmit payments to the above-named entity at the bank account indicated above.

I understand that this authorization will remain in effect until written notice is given to cancel or change this information.

Name: _____

Title: _____ Phone: _____

Signature: _____ Date: _____



**Request for Taxpayer
Identification Number and Certification**

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

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

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

Print or type. See Specific Instructions on page 3.	1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)	
	2 Business name/disregarded entity name, if different from above.	
	3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____ (Applies to accounts maintained outside the United States.)
	3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions <input type="checkbox"/>	
	5 Address (number, street, and apt. or suite no.). See instructions.	Requester's name and address (optional)
	6 City, state, and ZIP code	
	7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

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

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

Social security number											
				-				-			
or											
Employer identification number											
					-						

Part II Certification

Under penalties of perjury, I certify that:

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

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

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

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

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

What's New

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

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

Purpose of Form

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

must obtain your correct taxpayer identification number (TIN), which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

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

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

Caution: If you don't return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding*, later.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued);
2. Certify that you are not subject to backup withholding; or
3. Claim exemption from backup withholding if you are a U.S. exempt payee; and
4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and
5. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting is correct. See *What Is FATCA Reporting*, later, for further information.

Note: If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

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

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

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

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

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

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

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

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

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

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called “backup withholding.” Payments that may be subject to backup withholding include, but are not limited to, interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third-party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester;
2. You do not certify your TIN when required (see the instructions for Part II for details);
3. The IRS tells the requester that you furnished an incorrect TIN;
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only); or
5. You do not certify to the requester that you are not subject to backup withholding, as described in item 4 under “*By signing the filled-out form*” above (for reportable interest and dividend accounts opened after 1983 only).

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

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

What Is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all U.S. account holders that are specified U.S. persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you are no longer tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

• **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note for ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040 you filed with your application.

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

• **Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** Enter the entity’s name as shown on the entity’s tax return on line 1 and any business, trade, or DBA name on line 2.

• **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. Enter any business, trade, or DBA name on line 2.

• **Disregarded entity.** In general, a business entity that has a single owner, including an LLC, and is not a corporation, is disregarded as an entity separate from its owner (a disregarded entity). See Regulations section 301.7701-2(c)(2). A disregarded entity should check the appropriate box for the tax classification of its owner. Enter the owner’s name on line 1. The name of the owner entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For

example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner’s name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity’s name on line 2. If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, enter it on line 2.

Line 3a

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

IF the entity/individual on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation.
• Individual or • Sole proprietorship	Individual/sole proprietor.
• LLC classified as a partnership for U.S. federal tax purposes or • LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	Limited liability company and enter the appropriate tax classification: P = Partnership, C = C corporation, or S = S corporation.
• Partnership	Partnership.
• Trust/estate	Trust/estate.

Line 3b

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

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

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

Line 4 Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third-party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys’ fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space on line 4.

1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2).

- 2—The United States or any of its agencies or instrumentalities.
- 3—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities.
- 5—A corporation.
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or territory.
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission.
- 8—A real estate investment trust.
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940.
- 10—A common trust fund operated by a bank under section 584(a).
- 11—A financial institution as defined under section 581.
- 12—A middleman known in the investment community as a nominee or custodian.
- 13—A trust exempt from tax under section 664 or described in section 4947.

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
• Interest and dividend payments	All exempt payees except for 7.
• Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
• Barter exchange transactions and patronage dividends	Exempt payees 1 through 4.
• Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5. ²
• Payments made in settlement of payment card or third-party network transactions	Exempt payees 1 through 4.

¹ See Form 1099-MISC, Miscellaneous Information, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) entered on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37).

B—The United States or any of its agencies or instrumentalities.

C—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i).

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i).

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state.

G—A real estate investment trust.

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940.

I—A common trust fund as defined in section 584(a).

J—A bank as defined in section 581.

K—A broker.

L—A trust exempt from tax under section 664 or described in section 4947(a)(1).

M—A tax-exempt trust under a section 403(b) plan or section 457(g) plan.

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, enter "NEW" at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have, and are not eligible to get, an SSN, your TIN is your IRS ITIN. Enter it in the entry space for the Social security number. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/EIN. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or Form SS-4 mailed to you within 15 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and enter "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, you will generally have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third-party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))**	The grantor*

For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing Form 1041 or under the Optional Filing Method 2, requiring Form 1099 (see Regulations section 1.671-4(b)(2)(i)(B))**	The trust

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

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name on line 1, and enter your business or DBA name, if any, on line 2. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.)

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

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

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

Secure Your Tax Records From Identity Theft

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

To reduce your risk:

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

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

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

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

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

Protect yourself from suspicious emails or phishing schemes.

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Go to www.irs.gov/IdentityTheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their laws. The information may also be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payors must generally withhold a percentage of taxable interest, dividends, and certain other payments to a payee who does not give a TIN to the payor. Certain penalties may also apply for providing false or fraudulent information.