CSEI 2020 FORMS

DUE MONDAY, JUNE 15 BY MAIL OR EMAIL

Return to Ms. Clemans via email (trina.clemans@collegiate-va.org) or mail.

- Professional Responsibility & Conduct Agreement
- Photography and Social Media Permission Form
- Emergency Contact Information for CSEI
- Parent Permission and Release Form
- W9 Tax Form

Mailing address is:
Trina Clemans
Powell Economic Education Foundation
8699 Tarrytown Drive
Richmond VA 23229
PROFESSIONAL RESPONSIBILITY & CONDUCT AGREEMENT
DUE MONDAY, JUNE 15 BY MAIL OR EMAIL

The agreement below sets forth the guidelines for the Cochrane Summer Economic Institute. Partner companies and student participants agree to make a good faith effort to engage in a professional manner during the four-week program.

As a participant, you recognize that CSEI is an invaluable resource as part of your career exploration, planning, and development process. The partner company employees will draw upon their experiences and perspective in providing resources for the design challenge, skill building and discussing career topics. As a CSEI participant, I will:

1. Engage with the program’s resources with professionalism and ethical standards reflecting those of Collegiate and agree to the following:
   a. Information gained during the CSEI program will be kept confidential
   b. Personal data required for program will be secure and only used for CSEI.
2. Listen to student participants and share my own stories while respecting differences.
3. Create a safe and trusting space for the delivery of information and feedback using a respectful, clear, judgment free tone.
4. Notify Collegiate School immediately if my level of involvement must change. If at any point, I am no longer able to participate in the program, I will notify Trina Clemans, trina_clemans@collegiate-va.org or mobile 804.512.1739.
5. I understand that I am not expected to have all the answers. If I ever feel that I do not have enough support or unanswered questions, I will contact Trina Clemans at Collegiate School, trina_clemans@collegiate-va.org or mobile 804-512-1739.

The following is true for this project experience:
1. It is similar to training that would be given in an educational environment.
2. It is for the benefit of the student though it includes actual operation at the partner company.
3. The students do not displace regular employees, but work under close supervision of staff.
4. The employee providing the training derives no immediate advantage from the activities of the student; and on occasion its operations may actually be impeded.
5. The CSEI participant is not necessarily entitled to a job at the conclusion of the program.
6. The partner company and student understand that the student is not entitled to wages from the company for time spent in the CSEI program.

PARTICIPANT PRINTED NAME

PARTICIPANT SIGNATURE

PARENT SIGNATURE

DATE
PHOTOGRAPHY AND SOCIAL MEDIA PERMISSION FORM
DUE MONDAY, JUNE 15 BY MAIL OR EMAIL

The Powell Economic Education Foundation’s ability to portray programs accurately and vibrantly depends on families’ support of the Foundation’s use of images of students and the students’ work.

Therefore, by signing below, I hereby authorize without limitation The Powell Economic Education Foundation, its successors and assigns, and those acting with its permission and upon its authority, to use the Student’s name, photographic image (including portrait, picture, video, or other reproductions), audio recordings of the Student’s voice, video recordings of the Student, and likeness, written or in electronic format, and/or reproductions of the Student’s work (collectively referred to herein as “Student Media Information”) in publications, marketing and promotional materials, website, press releases, and/or advertising media.

I waive the right to inspect or approve the finished product, including written or electronic copy, wherein the Student Media Information appears. I also acknowledge The Powell Economic Education Foundation’s right to crop or alter any photographic image of the Student at its discretion.

I shall not be entitled to receive any compensation for such use, and hereby release The Powell Economic Education Foundation, its affiliates, successors and assigns, and those acting with its permission and upon its authority, from any liability, responsibility, or claim that may arise by reason of any exercise of the authority granted above.

If I do not consent to such use, I agree to notify Trina Clemans in writing prior to June 1, 2020. Media release permission is not shared with other students or parents and does not ensure Student Media Information will not appear, if published by a student, parent, or other individual, or in student-run publications or student-run social media sites.

While The Powell Economic Education Foundation strives to abide by parent/guardian wishes, it does not guarantee incidental uses of a student’s name or image will never occur.

____________________________________
PARTICIPANT PRINTED NAME

____________________________________
PARTICIPANT SIGNATURE

DATE

____________________________________
PARENT / LEGAL GUARDIAN #1 SIGNATURE

DATE

____________________________________
PARENT / LEGAL GUARDIAN #2 SIGNATURE

DATE
EMERGENCY CONTACT INFORMATION FOR CSEI
DUE MONDAY, JUNE 15 BY MAIL OR EMAIL

This information will be shared with partner company in the case of emergency.

PARTICIPANT AGE AS OF JULY 6, 2020

PARTICIPANT ADDRESS

PARENT / LEGAL GUARDIAN #1 CONTACT NAME

PARENT / LEGAL GUARDIAN CONTACT #1 PHONE NUMBER

PARENT / LEGAL GUARDIAN #2 CONTACT NAME

PARENT / LEGAL GUARDIAN CONTACT #2 PHONE NUMBER

Medical Emergency Information: any allergies or medical situations partners need to be aware of for the participant:
Your child applied and has been selected to participate in CSEI program, a four-week program for rising seniors. Your child will not be permitted to participate in the CSEI program unless this CSEI Parent Permission and Release Form (the “Form”) is signed. This Form must be signed by the parents and/or legal guardians of the students participating in the CSEI program as well as all student participants 18 years old or over.

I. PARENTAL PERMISSION AND CONSENT TO PARTICIPATE
As the parent(s) and/or legal guardian(s) (the “Parents”) of (please write your child’s full name) ______________________________________________ (the “Student”), I have given the Student my permission and consent to participate in the CSEI program and all associated activities and travel (all collectively referred to herein as the “CSEI”):

Dates of Program: July 6 – July 31, 2020

Expected Accommodations During Program:

I acknowledge that the Student applied for the CSEI program in order to more fully gain experience in the Student’s fields of interest, and the Student’s participation in the CSEI program at the proposed partner company is fully voluntary. I understand that The Powell Economic Education Foundation has made every effort to place the Student with a partner company whose work experience reflects the Student’s interests. I understand and acknowledge that The Powell Economic Education Foundation approves a CSEI placement on merit only, and in no way should The Powell Economic Education Foundation approval of such placement constitute assumption of responsibility or liability for any reason.

I further acknowledge that The Powell Economic Education Foundation is not responsible for the Student’s safety while at the CSEI partner company location.

I am fully aware of the Student’s choice to participate in the CSEI program, and acknowledge that the Student must fully participate in the program July 6 – July 31, 2020 from 8:30 a.m. until 11:30 a.m. I acknowledge that the Student will not be under the supervision of any School faculty while participating in portions of the CSEI Program. I further acknowledge that the Student may be and will be, at times, operating independently of any responsible adult, and is fully responsible for making his or her independent decisions and choices.

By signing this Form, I acknowledge that I have read and understand all of the information received about CSEI from The Powell Economic Education Foundation and have had the opportunity to ask questions and obtain whatever information required to fully inform myself about the Program.
My permission for the Student to participate in the project is based upon my belief that the Student has the maturity and self-confidence to be able to respond appropriately to any challenges which the Student may encounter while completing CSEI and participate in the CSEI without causing harm to himself/herself or others.

II. PARENTAL RELEASE, ASSUMPTION OF RISK AND INDEMNIFICATION AGREEMENT
In consideration of the Student being permitted to participate in CSEI, I agree, on my own behalf and that of the Student, to forever release, acquit, discharge, covenant to hold harmless and covenant not to sue Collegiate School, its trustees, administrators, employees, representatives, agents, volunteers, all related to or associated with the Collegiate School, and all other individuals and organizations assisting or participating in the Program (all collectively referred to herein as the “Releasees”), from any and all claims, suits, liabilities, actions and causes of action which I or the Student or our heirs, legal representatives, successors and assigns may have, now or in the future, which arise directly or indirectly out of the Student’s participation in CSEI, including but not limited to any losses or damages to the extent permitted by law.

I hereby also agree, on my own behalf and on behalf of the Student, to indemnify the Releasees from and against any and all claims, suits, actions, causes of action, and liabilities, including attorneys’ fees, by any person (including without limitation the Student) resulting directly or indirectly from the Student’s participation in CSEI, including but not limited to property losses or damages directly or indirectly caused by the Student, to the extent permitted by law.

The release and indemnity provisions contained above include any property loss or damage, or other loss caused or alleged to be caused, in whole or in part, by the ordinarily negligence (but not gross negligence) of the Releasees.

III. PARENTS’ FINANCIAL RESPONSIBILITY AND WARRANTY OF INSURANCE
I understand and agree that I am solely and fully responsible for any costs and expenses that may incur for the Student’s participation in the Program, including but not limited to costs of transportation for the Student. I understand that the School reserves the right to cancel the Student’s participation in CSEI, for any reason deemed appropriate by the School. Should The Powell Economic Education Foundation cancel the Student’s participation in CSEI after any costs or expenses have been paid by me, I understand and recognize that the Releasees are under no obligation to provide reimbursement of any amounts paid by me in connection with the Student’s participation in the Program. I agree to forever release, acquit, discharge, covenant to hold harmless and covenant not to sue the Releasees for any financial losses which I or the Student may incur in connection with any cancellation of the Student’s participation in CSEI.

General Requirements
1. Students must obtain parental permission to participate in CSEI by returning the signed CSEI Parent Permission and Release Form included in this folder.
2. Students who hold regular jobs, have commitments to sports teams, or other obligations outside of CSEI are responsible for notifying organizations of their full commitment to the CSEI program the week of July 6 – July 31, 2020.
3. Students may not receive pay of any kind or tips for their work during CSEI other than the stipend of $250 paid by the Powell Economic Education Foundation.
4. Students are expected to arrive to their assigned location on time, dressed appropriately as briefed during information session and prepared to fully engage in the CSEI program.

5. Cell phones and technology will be used responsibly and with respect to any parameters requested by mentor.

6. Students and their parents have reviewed, signed and agree to adhere to any agreements requested by mentor and their associated company.

IV. CONCLUSION
I, the undersigned, do hereby solemnly swear that I have the legal custody of the Student. I have carefully read this Form in its entirety and I have satisfied myself that I understand what it means. I hereby expressly agree that the provisions contained in this Form are intended to be as broad and inclusive as permitted by the laws of the Commonwealth of Virginia and that if any portion hereof is held invalid of unenforceable, I agree that the balance shall continue in full legal force and effect. By signing this Form, I affirm that I have decided to allow the Student to participate in CSEI with full knowledge that the Releasees will not be liable to anyone for any property damage, financial damage or other loss the Student may suffer that arises directly or indirectly from the Student’s participation in the Program.

<table>
<thead>
<tr>
<th>Signature of Parent/Guardian #1</th>
<th>Date</th>
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Print Full Name of Parent/Guardian #1

Relationship of Parent/Guardian #1 to Student

Address of Parent/Guardian #1

<table>
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<tr>
<th>Signature of Parent/Guardian #2</th>
<th>Date</th>
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</table>

Print Full Name of Parent/Guardian #2

Relationship of Parent/Guardian #2 to Student

Address of Parent/Guardian #2
Request for Taxpayer Identification Number and Certification

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

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.

- 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: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

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) ________

(Appplies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions. Requester's name and address (optional)

6 City, state, and ZIP code

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

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

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

Social security number

000–00–0000

or

Employer identification number

00–0000000

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and

2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and

3. I am a U.S. citizen or other U.S. person (defined below); and

4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

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

Sign Here

Signature of U.S. person

Date

General Instructions

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

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

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

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

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN. If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What Is backup withholding, later.
By signing the filled-out form, you:
1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners’ share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See What is FATCA reporting, later, for further information.

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

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:
- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners’ share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

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

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

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

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:
1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

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

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

Backup Withholding

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

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

Payments you receive will be subject to backup withholding if:
1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the instructions for Part II for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

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

Also see Special rules for partnerships, earlier.

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

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

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

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a $500 penalty.
Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

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

Specific Instructions

Line 1
You must enter one of the following on this line; do not leave this line blank. The name should match the name on your tax return.

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

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

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

b. Sole proprietor or single-member LLC. Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or “doing business as” (DBA) name on line 2.

c. Partnership, LLC that is not a single-member LLC, C corporation, or S corporation. Enter the entity’s name as shown on the entity’s tax return on line 1 and any business, trade, or DBA name on line 2.

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

e. Disregarded entity. For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a “disregarded entity.” See Regulations section 301.7701-2(c)(2)(iii). Enter the owner’s name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner’s name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity’s name on line 2, “Business name/disregarded entity name.” If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

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

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

IF the entity/person on line 1 is a(n) . . . THEN check the box for . . .

• Corporation
• Individual
• Sole proprietorship, or
• Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.

• LLC treated as a partnership for U.S. federal tax purposes,
• LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or
• LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.

• Partnership
• Trust/estate

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

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

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

1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
2—The United States or any of its agencies or instrumentalities
3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
5—A corporation
6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
7—A futures commission merchant registered with the Commodity Futures Trading Commission
8—A real estate investment trust
9—An entity registered at all times during the tax year under the Investment Company Act of 1940
10—A common trust fund operated by a bank under section 584(a)
11—A financial institution
12—A middleman known in the investment community as a nominee or custodian
13—A trust exempt from tax under section 664 or described in section 4947
The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

<table>
<thead>
<tr>
<th>IF the payment is for . . .</th>
<th>THEN the payment is exempt for . . .</th>
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</thead>
<tbody>
<tr>
<td>Interest and dividend payments</td>
<td>All exempt payees except for 7</td>
</tr>
<tr>
<td>Broker transactions</td>
<td>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.</td>
</tr>
<tr>
<td>Barter exchange transactions and patronage dividends</td>
<td>Exempt payees 1 through 4</td>
</tr>
<tr>
<td>Payments over $600 required to be reported and direct sales over $5,000</td>
<td>Generally, exempt payees 1 through 5</td>
</tr>
<tr>
<td>Payments made in settlement of payment card or third party network transactions</td>
<td>Exempt payees 1 through 4</td>
</tr>
</tbody>
</table>

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

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

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

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

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

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

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

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

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

G—A real estate investment trust

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

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

J—A bank as defined in section 581

K—A broker

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

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

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

**Line 5**

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

**Line 6**

Enter your city, state, and ZIP code.

**Part I. Taxpayer Identification Number (TIN)**

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see How to get a TIN below.

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

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner’s SSN (or EIN, if the owner has one). Do not enter the disregarded entity’s EIN. If the LLC is classified as a corporation or partnership, enter the entity’s EIN.

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

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213.

Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/Businesses and clicking on Employer Identification Number (EIN) under Starting a Business. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

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

**Note:** Entering “Applied For” means that you have already applied for a TIN or that you intend to apply for one soon.

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

**Part II. Certification**

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

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

**Signature requirements.** Complete the certification as indicated in items 1 through 5 below.
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
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
5. a. The usual revocable savings trust (grantor is also trustee)
      - The grantor-trustee
   b. So-called trust account that is not a legal or valid trust under state law
      - The actual owner
6. Sole proprietorship or disregarded entity owned by an individual
   - The owner
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))
   - The grantor

For this type of account: Give name and EIN of:

8. Disregarded entity not owned by an individual
   - The owner
9. A valid trust, estate, or pension trust
   - Legal entity
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

1. List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person’s number must be furnished.
2. Circle the minor’s name and furnish the minor’s SSN.
3. You must show your individual name and you may also enter your business or DBA name on the “Business name/disregarded entity” name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.
4. List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see Special rules for partnerships, earlier.

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

Secure Your Tax Records From Identity Theft

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

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

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

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

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

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

Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.
The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

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

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

**Privacy Act Notice**

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