

## REQUIRED DOCUMENTS

The following documents are required to become an Independent Contractor with Global Compliance. During the application process you will be prompted to individually upload each piece of information. We recommend completing all forms and scanning them as separate documents prior to beginning the application process.

1. Independent Contractor Agreement
2. Background Verification Disclosure and Release
3. Copy of Driver's License (or State-Issued ID)
4. Proof of Motor Vehicle Insurance
5. W-9 (Note that only the first page of the W-9 should be uploaded)
6. Recent Photograph

Please contact [contractor.support@globalcompliance.com](mailto:contractor.support@globalcompliance.com) with any questions regarding the sign-on process.

Thank you,

Field Research Management  
Global Compliance, Inc.

## INDEPENDENT CONTRACTOR AGREEMENT

1. In consideration of the undersigned independent contractor's association with Global Compliance, Inc. (hereinafter "GC") and for other good and valuable consideration, receipt of which Contractor acknowledges, Contractor (hereinafter "Contractor") agrees to the following
2. *Scope of Work.* Periodically, the management of GC may ask Contractor to render services on behalf of clients of GC. Under this agreement, when a Contractor accepts an assignment, Contractor will be provided with report forms, the general objectives, and specific scope of work to be performed. GC's management will be available to confer with Contractor regarding an assignment. Subject to any deadlines and budgetary limitations imposed by GC or its client with respect to an assignment, the scheduling of Contractor's work and the amount of time Contractor devotes to it will be in Contractor's sole discretion. Contractor has the right to decline or accept any assignment offered to Contractor by GC.
3. *Relationship of the Parties.* It is understood and agreed that Contractor's relationship to GC is that of an independent contractor. As such, Contractor is not an employee, agent or partner of GC and has no authority to commit or obligate GC in any manner without first obtaining the approval of the authorized GC manager. An independent contractor is responsible for paying own expenses, providing own liability, medical and other insurance coverage, securing and maintaining all licenses and permits to do business, and paying all taxes applicable to any payments made to Contractor hereunder. Contractor will provide GC with evidence of liability insurance and relevant licenses and permits prior to commencing work under this Agreement.
4. *Identification as Contractor; Use of Name.* Contractor agrees to identify self to clients and prospective clients of GC as an independent contractor to GC whenever Contractor is performing services under this agreement. GC may provide Contractor with business cards which identify Contractor as an 'independent contractor to GC,' in which case Contractor will use such business cards exclusively when performing services under this agreement but will not otherwise use such cards. Neither this agreement nor Contractor's service hereunder gives Contractor any rights to use the GC name or any derivations thereof or any trademark or service marks owned by GC, except for the limited rights expressly granted hereunder, and Contractor hereby disclaims any right, title or interest in such names and marks.
5. *No Contact with or Solicitation of Clients.* Contractor agrees not to, either directly or indirectly, contact the person or entity on whose behalf the Services are being provided, without express authorization from GC. Unless approved in advance by GC, Contractor agrees not to disclose his/her participation in providing services for GC to representatives of GC's client. Contractor further agrees that as long as this agreement remains in effect and for a period of six months after either party terminates this agreement, Contractor will not solicit business from GC's clients for Contractor's own account or for the account of any competitor of the GC. Contractor understands that GC will suffer irreparable harm should Contractor attempt to solicit business from GC's clients or make any unauthorized communication with the client regarding Contractor's participation in the Services provided.
6. *Fees.* The fee to be paid Contractor for a given assignment is posted on GC's website. GC will pay Contractor for services rendered within thirty (15) business days following Contractor's notice of completion of the designated assignment and GC's confirmation of the satisfactory completion of the work.
7. *Taxes and Expenses.* Contractor will bear all financial responsibility for own transportation, however procured, and all financial responsibility to its drivers, agents and/or employees. Contractor shall maintain all necessary payroll and compensation records concerning its employees and agents and shall be responsible for payment of all federal, state and local taxes including, but not limited to, federal and state unemployment insurance, social security, workers' compensation and income taxes.
8. *Term of Agreement.* This agreement becomes effective as of \_\_\_\_\_ (the 'Effective Date') and will remain in effect until terminated by either party upon written notice.
9. *Liability/Indemnification.* To the extent permitted by law, each party will defend, indemnify and hold the other party harmless in connection with any claim or liability to the extent the same results from the negligence or willful misconduct of the indemnifying party.
10. *Non-Assignability.* This agreement is a personal services contract and may not be assigned, by operation of law or otherwise, or delegated by Contractor without the prior written consent of GC. GC may assign this contract to any other GC-affiliated corporation.
11. *Confidentiality of Information.* Contractor agrees to hold in strict confidence and not to disclose to any third party any information relating to GC, its business, or its clients gained in the performance of, or by reason of the relationship established by this agreement or Contractor's prior employment with GC, except as it may be required by law, or if expressly permitted or required to perform obligations undertaken in this agreement, provided the

obligation to afford such information confidential treatment will not apply to this agreement if it is received from an independent source, which to the best of Contractor's knowledge, is not bound by any obligation of secrecy regarding such information. If Contractor receives a subpoena, notice to produce or other legal process requiring disclosure of information which would otherwise be subject to the confidentiality provisions of this agreement, Contractor will immediately notify GC, delay the production of any information for as long as reasonably and legally possible, and cooperate with GC in any efforts it may make to intervene on its own behalf and at its own expense to prevent or limit disclosure of its confidential information. Upon request from GC, Contractor shall return all documents, papers and items of personal property relating to the GC's business forthwith.

12. *Notices.* Any notice or communication required to be given hereunder must be in writing and will be deemed given when (i) mailed by certified or registered mail, postage paid, return receipt requested, (ii) delivered by hand, (iii) sent by receipted courier service or (iv) sent by facsimile transmission with a confirmation copy,
13. *Governing Law.* This agreement will be governed by and construed and enforced in accordance with the laws of the State of \_\_\_\_\_ without regard to its choice of law principles.
14. *Taxes.* Contractor shall receive a 1099 (or similar) Federal Tax form from GC and Contractor shall be obligated to pay all of Contractor's own Federal and State taxes on moneys paid to Contractor.
15. *Worker's Compensation Insurance.* Contractor is not covered by GC's Workers' Compensation insurance, and as such, Contractor is required to obtain own insurance coverage.
16. *Automobile Insurance.* Contractor agrees to maintain Comprehensive Automobile Insurance in an amount equal to the minimum amount required by law and agrees that neither GC nor its insurance carriers shall have any responsibility or liability for any damage, injury or death involving an accident by Contractor or by anyone operating a non-GC owned or GC leased vehicle. Contractor will provide GC with evidence that he/she has procured and maintained automobile liability insurance. Absence of such evidence of auto insurance is a material breach of contract and will result in immediate termination of this contract.
17. *Property Rights.* All documentation or copies thereof developed pursuant to the services performed hereunder shall be made available to GC upon completion or termination of each assignment and shall become the property of GC. Contractor shall not disclose the contents of any proprietary information of GC to any party without the prior consent of a corporate officer of GC.
18. *Arbitration.* The parties hereto agree that any disputes or disagreements arising from this agreement shall be submitted by the parties to the American Arbitration Association for resolution in lieu of filing a lawsuit regarding same.
19. *Entire Agreement; Amendment; Waiver.* This agreement constitutes the entire agreement between the parties and may not be amended in whole or in part. The obligations of the parties may not be waived, except by written agreement executed by the parties.
20. *Employment.* Contractor hereby certifies that he/she is neither a full-time nor a part-time employee of GC.
21. *Background Check.* Contractor agrees to submit a certified FELONY-LEVEL criminal check covering the last seven (7) for current county of residence, copy of valid driver's license, proof of current auto insurance with liability coverage, and a current photograph within ten (10) days of submitting this contract.
22. *Headings.* The headings of the various paragraphs in this agreement are for convenience of reference only and shall not be considered a part of this agreement.
23. *Status Change Notification.* Contractor agrees to provide immediate notification to GC of any changes in criminal record status, driving record status, insurance coverage status, and if applicable, investigative license status.
24. *Right to Work.* Contractor certifies that he/she has the legal right to work in the United States and/or if applicable, Canada.

If the foregoing accurately reflects the terms of our agreement, please so confirm by dating and signing this agreement in the spaces provided below and returning a fully-executed copy to the GC.

Name (Printed) \_\_\_\_\_

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

## BACKGROUND VERIFICATION DISCLOSURE

As part of the independent contractor agreement and process, Global Compliance, ("GC"), may obtain a Consumer Report and/or an Investigative Consumer Report. The Fair Credit Reporting Act as amended by the Consumer Reporting Reform Act of 1996 requires that we advise you that for purposes of engaging your services as an independent contractor only, a Consumer Report may be made which may include information about your character, general reputation, personal characteristics, or mode of living. Upon written request, additional information as to the nature and scope of the report, if one is made, will be provided, in the event the report contains information regarding your character, general reputation, personal characteristics, or mode of living.

### AUTHORIZATION and RELEASE

During the independent contractor certification process, and at any time during the subsequent contractor relationship, I hereby authorize GC to procure a Consumer Report which I understand may include information regarding my character, general reputation, personal characteristics, mode of living, motor vehicle records check, and/or a criminal record history. This report may be compiled with information from court record repositories, departments of motor vehicles, past or present employers, past or present educational institutions, governmental occupational licensing or registration entities, business or personal references, and any other source required to verify information that I have voluntarily supplied. I understand that I may request a complete and accurate disclosure of the nature and scope of the background verification, to the extent such investigation includes information bearing on my character, general reputation, personal characteristics or mode of living.

\_\_\_\_\_  
Independent Contractor Signature

\_\_\_\_\_  
Date

\_\_\_\_\_-\_\_\_\_\_-\_\_\_\_\_  
Social Security Number (Optional)

\_\_\_\_\_  
Date of Birth (Optional)

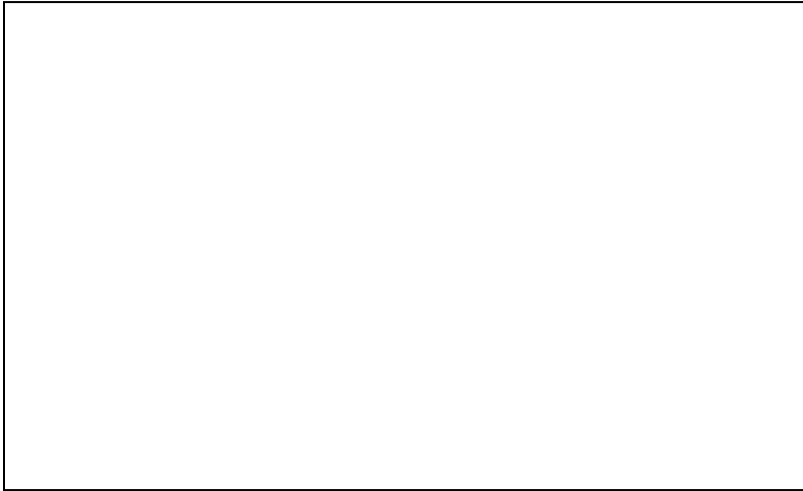
Independent Contractor Printed Name \_\_\_\_\_

Street  
Address \_\_\_\_\_

City, State, Zip \_\_\_\_\_

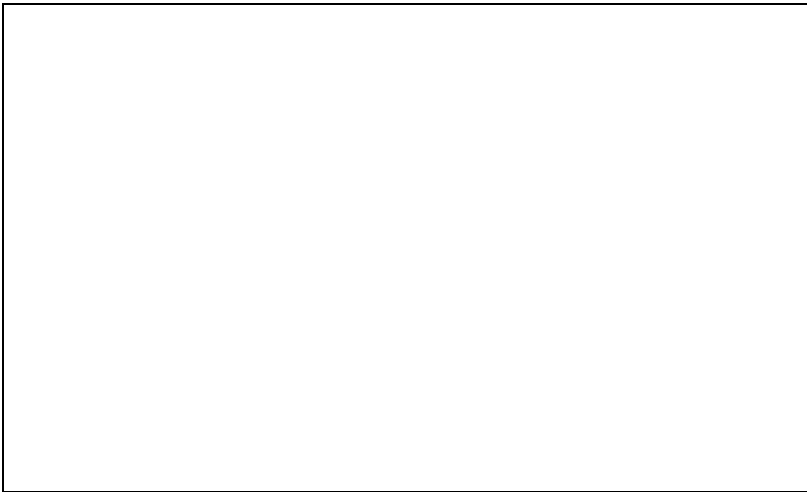
**COPY OF DRIVER'S LICENSE (or STATE-ISSUED ID)**

Please attach a clear copy of your driver's license or state-issued ID:

A large, empty rectangular box with a thin black border, intended for the user to attach a clear copy of their driver's license or state-issued ID. The box is currently blank.

**PROOF OF MOTOR VEHICLE INSURANCE**

Please attach a legible and current copy of your Motor Vehicle Certificate of Insurance:



## Request for Taxpayer Identification Number and Certification

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

<b>Print or type See Specific Instructions on page 2</b>	Name (as reported on your income tax return)	
	Business name, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Other ▶ .....	
	<input type="checkbox"/> Exempt from backup withholding	
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
City, state, and ZIP code		
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 your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

<b>Social security number</b>
+

**or**

<b>Employer identification number</b>
+

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

### Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. person (including a U.S. resident alien).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. (See the instructions on page 4.)

<b>Sign Here</b>	Signature of U.S. person ▶	Date ▶
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### Purpose of Form

A person who is required to file an information return with the IRS, must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

**U.S. person.** Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

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.

**Note.** If 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.

For federal tax purposes you are considered a person if you are:

- an individual who is a citizen or resident of the United States,
- a partnership, corporation, company, or association created or organized in the United States or under the laws of the United States, or

- any estate (other than a foreign estate) or trust. See Regulation section 301.7701-6(a) for additional information.

**Foreign person.** If you are a foreign person, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

**Nonresident alien who becomes a resident alien.** Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the recipient 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 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 not subject to backup withholding, give the requester the appropriate completed Form W-8.

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments (after December 31, 2002). This is called "backup withholding." Payments that may be subject to backup withholding include interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, 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, or
2. You do not certify your TIN when required (see the Part II instructions on page 4 for details), or
3. The IRS tells the requester that you furnished an incorrect TIN, or
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 the instructions below and the separate Instructions for the Requester of Form W-9.

## 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

### Name

If you are an individual, you must generally enter the name shown on your social security card. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

**Sole proprietor.** Enter your individual name as shown on your social security card on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name" line.

**Limited liability company (LLC).** If you are a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Treasury regulations section 301.7701-3, enter the owner's name on the "Name" line. Enter the LLC's name on the "Business name" line. Check the appropriate box for your filing status (sole proprietor, corporation, etc.), then check the box for "Other" and enter "LLC" in the space provided.

**Other entities.** Enter your business name as shown on required Federal tax documents on the "Name" line. 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 the "Business name" line.

**Note.** You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

### Exempt From Backup Withholding

If you are exempt, enter your name as described above and check the appropriate box for your status, then check the "Exempt from backup withholding" box in the line following the business name, sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

**Note.** If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

**Exempt payees.** Backup withholding is not required on any payments made to the following payees:

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 possession of the United States, or any of their political subdivisions or instrumentalities,
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation,

7. A foreign central bank of issue,
8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
9. A futures commission merchant registered with the Commodity Futures Trading Commission,
10. A real estate investment trust,
11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
12. A common trust fund operated by a bank under section 584(a),
13. A financial institution,
14. A middleman known in the investment community as a nominee or custodian, or
15. A trust exempt from tax under section 664 or described in section 4947.

The chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt recipients listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt recipients except for 9
Broker transactions	Exempt recipients 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt recipients 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt recipients 1 through 7 <sup>2</sup>

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

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

## Part I. Taxpayer Identification Number (TIN)

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

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-owner LLC that is disregarded as an entity separate from its owner (see *Limited liability company (LLC)* on page 2), enter your SSN (or EIN, if you have one). If the LLC is a corporation, partnership, etc., enter the entity's EIN.

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

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

If you are asked to complete Form W-9 but do not have a TIN, 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.** Writing "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

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

## Part II. Certification

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

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt recipients, see *Exempt From Backup Withholding* on page 2.

**Signature requirements.** Complete the certification as indicated in 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 to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

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

## What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
5. Sole proprietorship or single-owner LLC	The owner <sup>3</sup>
For this type of account:	Give name and EIN of:
6. Sole proprietorship or single-owner LLC	The owner <sup>3</sup>
7. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. 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

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

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

<sup>3</sup> You must show your individual name and you may also enter your business or "DBA" name on the second name line. You may use either your SSN or EIN (if you have one). If you are a sole proprietor, IRS encourages you to use your SSN.

<sup>4</sup> List first and circle the name of the legal 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.** 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.

## Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, or to Federal and state agencies to enforce Federal nontax criminal laws and to combat terrorism. The authority to disclose information to combat terrorism expired on December 31, 2003. Legislation is pending that would reinstate this authority.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.