

## CREDIT APPLICATION FOR A BUSINESS ACCOUNT

### BUSINESS CONTACT INFORMATION

Title:

Company name:

Phone:

Fax:

E-mail:

Registered company address:

City:

State:

ZIP Code:

Date business commenced:

Sole proprietorship:

Partnership:

Corporation:

Other:

### BUSINESS AND CREDIT INFORMATION

Primary business address:

City:

State:

ZIP Code:

How long at current address?

Telephone:

Fax:

E-mail:

Bank name:

Bank address:

Phone:

City:

State:

ZIP Code:

Type of account

Account number

Savings

Checking

Other

### BUSINESS/TRADE REFERENCES

Company name:

Address:

City:

State:

ZIP Code:

Phone:

Fax:

E-mail:

Type of account:

Company name:

Address:

City:

State:

ZIP Code:

Phone:

Fax:

E-mail:

Type of account:

Company name:

Address:

City:

State:

ZIP Code:

Phone:

Fax:

E-mail:

Type of account:

### AGREEMENT

1. All invoices are to be paid 30 days from the date of invoice.
2. Claims arising from invoices must be made within seven working days.
3. By submitting this application, you authorize CA Albright & Sons, LLC to make inquiries into the banking and business/trade references that you have supplied.

### SIGNATURES

Title:

Date:

Title:

Date:

## IN CASE OF ERRORS OR INQUIRIES ABOUT YOUR BILL

The Federal Truth in Lending Act requires prompt correction of billing mistakes.

- 1) If you want to preserve your rights under the Act, here's what to do if you think your bill is wrong or if you need more information about an item on your bill.
  - a) Do not write on the bill. On a separate sheet of paper write the following (*you may telephone your inquiry but doing so will not preserve your rights under this law*)
    - i. Your name and account number (if any)
    - ii. A description of the error and an explanation (to the extent you can explain) why you believe it is an error. If you only need more information, explain the item you are not sure about and if you wish, ask for evidence of the charge, such as a copy of the chare slip. Do not send in your copy of a sales slip or other document unless you have a duplicate copy for your records.
    - iii. The dollar amount of the suspected error.
    - iv. Any other information (such as your address) which you think will help us to identify you or the reason for your complaint or inquiry.
  - b) .Send your billing error notice to the address on your bill which is listed after the words: "Send inquiries To". Mail it as soon as you can, but in any case, early enough to reach us within 60 days after the bill was mailed to you.
2. We must acknowledge all letters pointing out possible errors within 30 days of receipt, unless we are able to correct your bill during that 30 days. Within 90 days after receiving your letter, we must either correct the error or explain why we believe the bill was correct. Once we have explained the bill, we have no further obligation to you even though you may still believe that there is still an error, except as provided in paragraph below.
3. After we have been notified, neither we nor an attorney nor a collection agency may send you collection letters or take other collection action with respect to the amount of the dispute; but periodic statements may be sent to you, and the disputed amount can be applied against your credit limit. You cannot be threatened with damage to your credit rating or sued for the amount in question, nor can the disputed amount be reported to a credit bureau or other creditors as delinquent until we have answered your inquiry. However, you may remain obligated to pay the parts of your bill not in dispute.
4. If it is determined that we have made a mistake on your bill, you will not have to pay any service charges on any disputed amount. If it turns out that we have not made an error, you may have to pay service charges on the amount in dispute, and you will have to make up any missed minimum or required payments on the disputed amount. Unless you have agreed that your bill was correct, we must send you a written notification of what you owe; and if it is determined that we did make a mistake in billing the disputed amount; you must be given the time to pay which you normally are given to pay undisputed amounts before any more service charges or late payment charges on the disputed amount can be charged to you.
5. If our explanation does not satisfy you and you notify *us in writing within 10 days* after you receive our explanation that you still refuse to pay the disputed amount, we may report you to credit bureaus and other creditors and may pursue regular collection procedures. But we must also report that you think you do not owe the money, and we must let you know to whom such reports were made. Once the matter has been settled between you and us, we must notify those whom we reported you as delinquent of the subsequent resolution.
6. If we do not follow these rules, we are not allowed to collect the first \$50.00 of the disputed amount and service charges, even if the bill turns out to be correct.
7. If you have a problem with property or services purchased with a credit card, you may have the right not to pay the remaining amount due on them, if you first try in good faith to return them or give the merchant a chance to correct the problem. There are two limitations on this right:
  - a. You must have bought them in your home state or if not within your home state, within 100 miles of your current mailing address: and
  - b. The purchase price must have been more than \$50.

## RETAIL CREDIT AGREEMENT

- 1) PURCHASES: We will deliver, subject to availability, fuel oil at our established Price, which is determined at the time of delivery. Deliveries will be made to you at the address shown on this agreement, on an automatic delivery basis, unless otherwise noted on this agreement, according to a Weather Controlled Degree Day System. A meter printed delivery ticket will be left or mailed at the above address each time a delivery is made. You agree to accept each delivery and to pay the full amount on each delivery ticket within 30 days.
- 1) If you maintain a service contract with us, or if you require service calls, repairs or maintenance, which are not covered by the service contract, you may also charge the price of the service contract, service calls, repairs or maintenance to your account. If you do so, you agree to pay the full amount due within 30 days from the time the service contract, service calls, repairs or maintenance is made.
- 2) MONTHLY STATEMENT: If you have a balance in your account we will send you a monthly statement. It will show separately your purchases, the SERVICE CHARGE, if any, and the date the payment is due.
- 3) SERVICE CHARGES: Unless you paid the previous balance shown on your monthly statement in full by its payment due date, a SERVICE CHARGE will be added to your purchases account from the date of purchase and these SERVICES CHARGES will be computed in the following way:
  - a) We start with the previous balance of your purchases account at the beginning of the billing period.
  - b) Each day of the period we subtract payments and credits and add purchases, giving us the daily balance.
  - c) We then average the daily balance (called "balance subject to SERVICE CHARGE") and multiply this average by the following monthly periodic rates:  
1½ % on balances over 30 days, which is an ANNUAL PERCENTAGE RATE OF 18%.
5. DEFAULT AND COLLETION COSTS: You will be in default if you do not pay a balance on time, file for bankruptcy, or make an assignment for the benefit of creditors. Default means we can demand immediate payment of the full balance. If we refer collection of the balance to a lawyer, you will pay attorneys fees plus court costs.
6. IRREGULAR PAYMENT AND DELAY IN ENFORCEMENT: We can accept later payments or partial payments or checks and money orders marked "payment in full" without losing any of our rights under this agreement. We can also delay in enforcing our rights under this agreement without losing them.
7. AMMENMENT OR CHANGES: We can change this agreement including SERVICE CHARGE and the ANNUAL PERCENTAGE rate at any time, provided we give you at least 30 days notice, before the beginning of the billing period in which the change becomes effective.
8. CANCELLATION: We or you can cancel your account at any time on 30 days written notice. You agree to remain responsible for payment for all purchases made before the 30 days period expires. We also have the right to cancel your account without notice if you fail to make payments on time.
9. LIABILITY: We are not responsible for damage or loss caused by failure to make delivery due to labor shortage, strikes, or to conditions beyond our control. In the event of DEFAULT, and we do not deliver oil as a result of DEFAULT, we will not be liable for any damages in either direct or indirect manner.

### NOTICE: THE FEDERAL EQUAL CREDIT OPPORTUNITY ACT

Prohibits creditors from discriminating against credit applicants on the basis of sex or marital status. The federal agency which administers compliance with this law concerning this creditor is the FEDERAL TRADE COMMISSION, Washington, D.C. 20580



AUTO REPAIR • FUEL OIL • HEATING & COOLING SYSTEMS

DELIVERY INFORMATION

Location Name: \_\_\_\_\_

Delivery Address: \_\_\_\_\_

Street: \_\_\_\_\_

City: \_\_\_\_\_ State \_\_\_\_\_ Zipcode \_\_\_\_\_

Representative On Site (Name) \_\_\_\_\_

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

Delivery Information (pieces of equipment, description, etc.):

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Number of Tanks: \_\_\_\_\_ Size(s) : \_\_\_\_\_

What method of delivery will you require (circle)? Automatic Will Call

Do you require fuel additives or conditioners?

\_\_\_\_\_

Comments:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



# Manufacturing Certification for Non-Highway Diesel Motor Fuel and Residual Petroleum Product

**Purchasers and sellers:** Read the information on page 2 and certifications carefully before giving or accepting this certificate.

**Sellers:** Your sales are subject to the applicable taxes on diesel motor fuel or residual petroleum product unless the purchaser gives you a properly completed certification no later than 90 days after the delivery of the product sold. Keep the certificate for at least three years.

**Purchasers:** This form must be completed by the purchaser and given to the seller.

Type or print

Name of seller	Name of purchaser
Street address	Street address
City State ZIP code	City State ZIP code
Seller's Certificate of Authority number	Purchaser's Certificate of Authority number

Enter specific product type: \_\_\_\_\_ . (Use a separate Form FT-1012 for each product type.)

**Single-purchase certificate** — enter the invoice or delivery ticket number \_\_\_\_\_ and the number of gallons \_\_\_\_\_ .

**Blanket certificate** — will be considered part of any order given to you and will remain in force until revoked by written notice. It covers only purchases of the specific product type indicated above.

**Part 1 — Non-highway diesel motor fuel**

I certify that all (100%) of the non-highway diesel motor fuel covered by this certificate is being delivered on or will be brought to the manufacturing site for use directly and exclusively in the production of tangible personal property for sale, by **manufacturing, processing, or assembly**, and will **not** be consumed on the public highways of this state. The fuel will not be delivered to a filling station or a tank equipped with a nozzle or other apparatus that can fuel a motor vehicle. (This sale is exempt from the diesel motor fuel tax, the petroleum business tax, and the New York State and local sales taxes.)

**Part 2 — Non-highway diesel motor fuel (If less than 100% of the fuel is to be used for manufacturing as stated above, mark this box and indicate the appropriate percentages (must total 100%) of use.)**

- a I certify that \_\_\_\_\_ % of the fuel is to be used in the production of tangible personal property for sale as described above (must be supported by an engineering study).
- b I certify that \_\_\_\_\_ % of the fuel is to be used for nonresidential (commercial) heating purposes. (This sale is subject to the petroleum business tax at the nonresidential heating rate for diesel motor fuel and the New York State and local sales taxes, but exempt from the diesel motor fuel tax.)
- c I certify that \_\_\_\_\_ % of the fuel is to be used in the production of tangible personal property for sale by refining, mining or extracting. The fuel will **not** be delivered to a filling station or a storage tank equipped with a nozzle or other apparatus that can fuel a motor vehicle or be used on the public highways of this state. (This sale is subject to the petroleum business tax at the commercial gallonage rate for diesel motor fuel but is exempt from the diesel motor fuel tax and the New York State and other local sales taxes.)
- d I certify that \_\_\_\_\_ % of the fuel is to be used in the production of gas, electricity, refrigeration or steam for sale. The fuel will **not** be delivered to a filling station or a storage tank equipped with a nozzle or other apparatus that can fuel a motor vehicle or be used on the public highways of this state. I also certify that I am not a rate-regulated electric corporation using the fuel in generators to produce electricity. (This sale is subject to the petroleum business tax at the commercial gallonage rate for diesel motor fuel, and, if delivered or used in New York City, the city of New York local sales tax, but exempt from the diesel motor fuel tax and the New York State and other local sales taxes.)
- e I certify that \_\_\_\_\_ % of the fuel is to be used by a rate-regulated electric corporation using the fuel in generators to produce electricity for sale. The fuel will not be delivered to a filling station or a storage tank equipped with a nozzle or other apparatus that can fuel a motor vehicle or be used on the public highways of this state. (This sale is subject to the petroleum business tax at the full non-highway diesel motor fuel rate, and, if delivered or used in New York City, the city of New York local sales tax, but exempt from the diesel motor fuel tax and the New York State and other local sales taxes.)
- f I certify that \_\_\_\_\_ % of the fuel is to be used for residential heating purposes. (This sale is exempt from the petroleum business tax, the diesel motor fuel tax, and the New York State sales tax but, if applicable, subject to local sales tax.)

**Part 3 — Residual petroleum product**

I certify that all (100%) of the residual petroleum product covered by this certificate is being delivered to the manufacturing site for use directly and exclusively in the production of tangible personal property for sale, by **manufacturing, processing, or assembly**, and will **not** be consumed on the public highways of this state. (This sale is exempt from the petroleum business tax and the New York State and local sales taxes.)

**Part 4 — Residual petroleum product (If less than 100% of the product is to be used for manufacturing as stated above, check this box and indicate the appropriate percentages (must total 100%) of use.)**

- a I certify that \_\_\_\_\_ % of the product is to be used in the production of tangible personal property for sale as described above (must be supported by an engineering study).
- b I certify that \_\_\_\_\_ % of the product is to be used for residential heating purposes. (This sale is exempt from the petroleum business tax and the New York State sales tax but, if applicable, subject to local sales tax.)
- c I certify that \_\_\_\_\_ % of the product is to be used for nonresidential (commercial) heating purposes. (This sale is subject to the petroleum business tax at the nonresidential heating rate for residual petroleum product and to the New York State and local sales taxes.)
- d I certify that \_\_\_\_\_ % of the product is to be used for any other purposes than that stated above except if you are a rate-regulated electric corporation using the product in generators to produce electricity. (This sale is subject to the petroleum business tax at the commercial gallonage rate for residual petroleum product and to the New York State and local sales taxes, unless a valid exemption document is completed and given to the supplier.)

**Note:** Kerosene is exempt from the petroleum business tax when sold by a petroleum business registered as a *distributor of diesel motor fuel* or a *retailer of non-highway diesel motor fuel only* and the kerosene is not mixed or blended with other products, is not sold with any other petroleum product, or is not sold or used to operate motor vehicles or delivered into a tank equipped with a nozzle.

**Certification:** I certify that the above statements are true and complete, and I make these statements with the knowledge that willfully issuing a false or fraudulent certificate with the intent to evade tax is a misdemeanor under New York State Tax Law sections 1812(c)(4), 1812-f(c)(4), and 1817(m) and Penal Law section 210.45, punishable by a fine up to \$10,000 for an individual or \$20,000 for a corporation. I also understand that the Tax Department is authorized to investigate the validity of exemptions claimed or the accuracy of any information entered on this form.

Signature of <b>purchaser</b> or authorized representative	Title	Date
--	-------	------

## Instructions

### General information

This certificate can be used to claim exemption from the taxes (the petroleum business tax, diesel motor fuel tax, and sales and use tax) on non-highway diesel motor fuel and residual petroleum product as indicated on the front. You may use it for a single purchase or for blanket purchases of one specific type of product.

This certificate may not be used to purchase fuel for use in farm production; use Form FT-1004, *Certificate for Purchases of Non-Highway Diesel Motor Fuel or Residual Petroleum Product for Farmers and Commercial Horse Boarding Operations*.

*Directly* means the fuel must, during the production phase of a process, operate exempt production machinery or equipment, or create conditions necessary for production, or perform an actual part of the production process.

*Exclusively* means that all of the fuel is used entirely (100%) in the production process.

*Production* includes the production line of the plant, starting with the handling and storage of raw materials at the plant site and continuing through the last step of production where the product is finished and packaged for sale.

*Manufacturing* means the production of tangible personal property that has a different identity from its ingredients.

*Processing* means the performance of any service on tangible personal property that changes the nature, shape, or form of the property.

*Assembly* means the coupling or the uniting of parts or materials as a manufacturing process or a step in the manufacturing process that results in a new product.

*Diesel motor fuel* means No. 1 diesel fuel, No. 2 diesel fuel, biodiesel, kerosene, fuel oil or other middle distillate and also motor fuel suitable for use in the operation of an engine of the diesel type. It does not include any product specifically designated No. 4 diesel fuel.

*Non-highway diesel motor fuel* means any diesel motor fuel that is designated for use other than on a public highway (except for the use of the public highway by farmers to reach adjacent lands), and is dyed diesel motor fuel.

*Highway diesel motor fuel* means any diesel motor fuel which is not non-highway diesel motor fuel.

*Dyed diesel motor fuel* means diesel motor fuel which has been dyed in accordance with and for the purpose of complying with the provisions of 26 USC 4082(a).

*Residual petroleum product* is the topped crude of refinery operations including No. 5 fuel oil, No. 6 fuel oil, bunker C, and that special grade of diesel product designated No. 4 diesel fuel, that is not suitable for use in the operation of a motor vehicle engine. This product is sometimes used for the production of electric power, space heating, vessel bunkering, and other industrial purposes.

### Need help?



Visit our Web site at [www.tax.ny.gov](http://www.tax.ny.gov)

- get information and manage your taxes online
- check for new online services and features



#### Telephone assistance

**Miscellaneous Tax Information Center:** (518) 457-5735

To order forms and publications: (518) 457-5431

**Text Telephone (TTY) Hotline** (for persons with hearing and speech disabilities using a TTY): (518) 485-5082



**Persons with disabilities:** In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, call the information center.

## 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>	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification; check only <b>one</b> of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <b>Note.</b> For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶ _____	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) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
	5 Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	6 City, state, and ZIP code	
	7 List account number(s) here (optional)	

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

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

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

<b>Social security number</b>					
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> <td style="width: 2%; border: 1px solid black; text-align: center;">-</td> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> <td style="width: 2%; border: 1px solid black; text-align: center;">-</td> <td style="width: 46%; border: 1px solid black; height: 20px;"></td> </tr> </table>		-		-	
	-		-		
<b>or</b>					
<b>Employer identification number</b>					
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> <td style="width: 2%; border: 1px solid black; text-align: center;">-</td> <td style="width: 73%; border: 1px solid black; height: 20px;"></td> </tr> </table>		-			
	-				

**Part II Certification**

Under penalties of perjury, I certify that:

- 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
- 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
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

<b>Sign Here</b>	Signature of U.S. person ▶ _____	Date ▶ _____
------------------	----------------------------------	--------------

**General Instructions**

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

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

**Purpose of Form**

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

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

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

*If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.*

By signing the filled-out form, you:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- 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
- Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.

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

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

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

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

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

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

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

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

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

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

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

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

## Backup Withholding

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

**Payments you receive will be subject to backup withholding if:**

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),

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

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

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

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

Also see *Special rules for partnerships* above.

## What is FATCA reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code* on page 3 and the Instructions for the Requester of Form W-9 for more information.

## Updating Your Information

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

## Penalties

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

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

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

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

## Specific Instructions

### Line 1

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

If this Form W-9 is for a joint account, list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9.

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

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

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

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

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

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

**Line 2**

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

**Line 3**

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

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

**Line 4, Exemptions**

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

**Exempt payee code.**

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

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

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

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

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

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

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

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

- A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)
- B—The United States or any of its agencies or instrumentalities
- C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)
- E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)
- F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state
- G—A real estate investment trust
- H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940
- I—A common trust fund as defined in section 584(a)
- J—A bank as defined in section 581
- K—A broker
- L—A trust exempt from tax under section 664 or described in section 4947(a)(1)
- M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

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

**Line 5**

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns.

**Line 6**

Enter your city, state, and ZIP code.

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

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

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

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

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

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

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

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

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



**Part II. Certification**

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

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

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

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

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

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

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

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

**What Name and Number To Give the Requester**

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

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

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

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

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

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

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

**Secure Your Tax Records from Identity Theft**

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

To reduce your risk:

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

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

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

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

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

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

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

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

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

**Privacy Act Notice**

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