



New Customer Information Packet and Credit Application

Ravago Chemicals Distribution Inc.
dba Ravago Chemicals North America

Customer Legal Name:					
Address:					
City, State, & Zip:					
Contact Phone and Fax Number:					
S Corp	C Corp	Proprietorship	Partnership	LLC	Other
Date Business Established:			Credit Amount to Establish:		
Dun & Bradstreet (DUNS) Number:					

Billing Information (party responsible for payment)	
Company Legal Name:	
Doing Business As:	
Owners Name (require for high risk countries)	
Address (line 1):	
Address (line 2):	
City, State, Postal Code:	
Country:	
Phone Number (required):	Fax Number:
Tax ID:	Email Address:

NAME OF OFFICERS, PARTNERS OR PROPRIETORS	
	Name:
	Title:
	Name:
	Title:
Trade References	
	Company Name:
	Address, City, State, Zip:
	Email Address:

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Ravago Chemicals Distribution Inc.
dba Ravago Chemicals North America

Trade References			
	Company Name:		
	Address, City, State, Zip:		
	Email Address:		
Trade References			
	Company Name:		
	Address, City, State, Zip:		
	Email Address:		
Bank Reference			
	Company Name:		
	Address, City, State, Zip:		
	Phone and Email Address:		
	Account Number:		
Bank Reference			
	Company Name:		
	Address, City, State, Zip:		
	Phone and Email Address:		
	Account Number:		
Customer Tax Status		Yes	No
Is your company sales tax exempt?			

If customer is sales tax exempt, please attach a copy of your tax exemption certificate. Note: Accounts will be set up as taxable until required tax information is received.

****Terms will be Net 30 unless otherwise specified.

Ravago Chemical Distribution Inc dba
Ravago Chemicals North America

Shipping Location Name:		
Address (line 1):		
Address (line 2):		
City, State, Postal Code:		
Phone Number (<i>required</i>):	Fax Number	Location: (owned, third party, manufacturing location):
Owners Name (require for high risk countries)		Email Address (<i>required</i>):
Shipping Location Name:		
Address (line 1):		
Address (line 2):		Location: (owned, third party, manufacturing location):
City, State, Postal Code:	Phone Number (<i>required</i>):	
Owners Name (require for high risk countries)		
Purchasing Contact (If contact names are the same, write "SAME" in Name field)		
Name:		
Phone Number:		
Fax Number:	Email:	
Technical Contact		
Name:		
Phone Number:		
Fax Number:	Email:	
Quality Assurance Contact / MSDS		
Name:		
Phone Number:		
Fax Number:	Email:	
Accounts Payable Contact		
Name:		
Phone Number:		
Fax Number:	Email:	

Please Provide Delivery Information

- Receiving Hours:
- Receiving contact and Email:
- Delivery Appointment Required? YES NO
- Dock Available for Offloading? YES NO
- Need Lift-gate? YES NO
- Location in an Industrial Area? YES NO
- Other, please explain;

Certificate of Analysis Required? Yes or No

If required: Email Certificate Fax Certificate

If fax, please provide a number:

If email, please provide an email address:

Have all appropriate employees been trained in safety and emergency responses?

Does your company ensure all self generated waste is disposed of responsibly?

Ravago Chemical Distribution subscribes to the principles of ACD for responsible distribution process. This includes pollution prevention, process safety in handling and distribution, employee health and safety and product stewardship. To achieve these goals, and to better serve your needs, we have put together a checklist for your completion. Applicant acknowledges and agrees that all transactions will be governed by the Seller's Standard Terms & Conditions attached and incorporated by referenced herein.

Signature of Authorized Person:
Printed Name / Title:
Date:



Please choose the industry code that best describes the nature of your business:

Check those that apply.

CASE

- Coatings
- Adhesives
- Sealants
- Elastomers
- Inks

Material Science

- HI&I
- Metalworking & Lubricants
- Agriculture (Plant Care, Seed Coatings, Feed, Fermentation)
- Industrial (Plating metals & galvanizing)

Personal Care

Pharmaceutical

Nutraceutical

Food

Plastics

Fermented Beverage

Energy Services

- Oilfield
- Refineries
- Water Treatment

Application description of product you are interested in purchasing:

General Information

**Ravago Chemical Distribution Inc.
dba Ravago Chemicals North America**

Toll Free: 833-RAV-CHEM (833-728-2436)
Website: na.RavagoChemicals.com
Email: RCNA-customer-Service@RavagoAmericas.com

Our Locations

Twinsburg, OH 9300 Dutton Drive
Hours: Monday – Friday | 8:00 AM – 5:00 PM EST
Email: ordersRCNACentral@RavagoChem.com

Kent, WA 19516 62nd Avenue S
Hours: Monday – Friday | 7:30 AM – 4:30 PM PST
Email: ordersRCNAWest@RavagoChem.com

Let us help you find the right chemical solutions—connect with your nearest location today!

STANDARD TERMS & CONDITIONS OF CHEMICAL SALES

1. Seller and Buyer are independent contracting parties, not principals or agents, partners, or joint venturers. Seller's acceptance of Buyer's order is made expressly conditional on Buyer's assent to these terms and conditions, and Buyer's acceptance of product shall constitute assent to these terms and conditions. Upon Seller's acceptance of Buyer's order, these terms, together with Buyer's order, shall together comprise the "Order". Notwithstanding inconsistent, supplemental, additional, or different terms contained in Buyer's purchase order, acknowledgement, acceptance or other document, any Order shall be governed solely and exclusively by these terms and conditions and those contained in any applicable sales contract or credit application executed by the parties. Seller may revise these Terms and Conditions at any time, with such revisions to take effect when published at Seller's website.
2. Seller warrants that, on the date an Order is released for shipment, the products sold to Buyer conform to the specifications on Seller's invoice or published Seller's website. **THE FOREGOING IS AN EXCLUSIVE STATEMENT OF ALL WARRANTIES APPLICABLE TO SELLER'S PRODUCTS.** Buyer shall notify Seller in writing of any alleged defects in the product(s), latent or otherwise, within seven (7) days after Buyer learns of the alleged defects, but in no event later than thirty (30) days after Buyer receives the product. Failure to give such notice, or the grinding, processing or in any other manner altering or changing the form of the products, or combining with other materials, shall constitute a waiver of all claims for defects. Buyer shall submit with its notification a sample of the product supplied by Seller and the Buyer's finished good claimed to be defective and shall afford Seller the opportunity to inspect any product in Buyer's possession. Buyer shall not return any product unless authorized in writing by the Seller.
3. **SELLER'S LIABILITY (AND BUYER'S SOLE AND EXCLUSIVE REMEDY) WITH RESPECT TO ANY DEFECTIVE PRODUCT OR WARRANTY NONCONFORMITY SHALL BE LIMITED TO THE REPLACEMENT OF THAT PORTION OF PRODUCT OR A CREDIT TO BUYER IN THE AMOUNT OF THE INVOICE FOR SUCH PRODUCT, AS SELLER MAY ELECT.** Seller's liability is conditional upon Buyer's proper use, handling, and storage of the product. For claims of shortage, Seller's analysis of quality and weights shall govern except in the case of proved error. Any claims for shortages must be greater than one-half of one percent (0.5%) of the gross weight of any shipment of packaged product or greater than one percent (1%) of the gross weight of bulk shipments. Claims for bulk shipments shortages must be supported by certified scale tickets and Seller shall have the opportunity to have an independent weighing.
4. Except for obligations to make payments when due, neither party shall be responsible for any failure to perform obligations assumed under any Order where such failure is directly or indirectly attributable to a Force Majeure Event, provided that the impacted party must provide the other party prompt written notice of the Force Majeure Event. As used herein, "**Force Majeure Event**" means any event or circumstance beyond the impacted party's reasonable control that prevents said party from complying with its obligations under an Order, whether or not foreseeable. When Seller is impacted by a Force Majeure Event, Seller may increase the purchase price by the amount of Seller's increased costs, may allocate its available supply of product in an equitable manner, and may terminate this transaction without liability as to any unallocated portion of the order.
5. Seller will not sell or sample product for any application which is (i) governed at any level by the Federal Acquisition Regulations, 48 C.F.R. §1.001-99.9999; or (ii) intended for use as a Class III medical device as defined in 21 C.F.R. §862-892. Any Buyer purchasing product for use in a federal contract (including federal subcontracts) or for manufacture of a Class III medical device must notify Seller of Buyer's intended end use at the time of Buyer's Order. If Buyer fails to notify Seller in accordance with this section, **BUYER SHALL INDEMNIFY SELLER AGAINST ANY AND ALL CLAIMS, LIABILITIES, OR EXPENSES (INCLUDING FINES, PENALTIES, AND LEGAL FEES) ARISING DIRECTLY OR INDIRECTLY FROM BUYER'S FAILURE TO PROVIDE SUCH NOTICE.**
6. **SELLER DISCLAIMS ALL WARRANTIES, EXPRESS OR IMPLIED, OF MERCHANTABILITY, FITNESS FOR ANY PURPOSE OR USE, OR ALLEGEDLY ARISING FROM ANY USAGE OF ANY TRADE OR FROM ANY COURSE OF DEALING, OR OTHERWISE. NO ORAL OR WRITTEN STATEMENT OR REPRESENTATION – INCLUDING WITHOUT LIMITATION ANY TECHNICAL SUPPORT – BY SELLER, ITS AGENTS, OR ITS EMPLOYEES SHALL CREATE OR EXPAND A WARRANTY OBLIGATION BEYOND THE WARRANTY EXPRESSLY PROVIDED IN THE ORDER, AND BUYER DISCLAIMS RELIANCE, AND IS NOT RELYING, ON ANY SUCH ORAL OR WRITTEN STATEMENT OR REPRESENTATION NOT EXPRESSLY PROVIDED IN THE ORDER IN EVALUATING WHETHER TO SUBMIT THE ORDER.**
7. Any action by the Buyer for claimed breach by Seller must be commenced within one (1) year after the date Buyer receives the product. **IN NO EVENT SHALL SELLER BE LIABLE FOR ANY SPECIAL, INDIRECT, CONSEQUENTIAL OR INCIDENTAL DAMAGES, LOSSES OR EXPENSES OF ANY KIND OF BUYER OR OF ANY OF BUYER'S CUSTOMERS, INCLUDING, WITHOUT LIMITATION, PRODUCTION COSTS, CLAIMED LOSS OF ANTICIPATED PROFITS, INJURY TO CREDIT, REPUTATION OR GOOD WILL. BUYER ASSUMES ALL RISKS AND LIABILITY FROM THE HANDLING AND USE OF THE PRODUCTS AND SHALL BE SOLELY RESPONSIBLE FOR TESTING AND DETERMINING SUITABILITY OF USE IN A PARTICULAR APPLICATION.** Under no circumstances will Seller's aggregate liability for any cause of action directly or indirectly arising out of the Order exceed the Order price.
8. Seller makes no representation that Buyer's use or resale of the product, whether alone or in combination with another material or substance, will not infringe any third-party patent or intellectual property rights. Buyer assumes all risk of infringement by accepting the product.
9. Seller may, at its option, provide complimentary technical support, advice, product processing consultations, and other information to Buyer in conjunction with Buyer's product purchase (the "Technical Support"). Buyer represents that it is a sophisticated party and shall utilize its independent skill and expertise in the application of any Technical Support. Buyer shall employ any Technical Support at its own risk. **BUYER AGREES SELLER'S LIABILITY (AND BUYER'S SOLE AND EXCLUSIVE REMEDY) FOR ANY AND ALL DAMAGES ARISING FROM, SELLER'S TECHNICAL SUPPORT, INCLUDING SELLER'S NEGLIGENCE OR GROSS NEGLIGENCE IN THE PROVISION OF SUCH TECHNICAL SUPPORT, SHALL BE LIMITED TO DIRECT DAMAGES ACTUALLY INCURRED BY BUYER, AND IN NO INSTANCE SHALL BE MORE THAN THE PRICE PAID BY BUYER FOR THE PRODUCTS. IN NO EVENT SHALL SELLER BE LIABLE FOR ANY SPECIAL, INDIRECT, CONSEQUENTIAL OR INCIDENTAL DAMAGES, LOSSES OR EXPENSES OF ANY KIND OF BUYER OR OF ANY OF BUYER'S CUSTOMERS, INCLUDING, WITHOUT LIMITATION, PRODUCTION COSTS, CLAIMED LOSS OF ANTICIPATED PROFITS, INJURY TO CREDIT, REPUTATION OR GOOD WILL.**
10. Title and risk of loss or damage to product shall pass to Buyer as the product passes into the transportation equipment at Seller's shipping point. However, for product sold by Seller for export overseas to a non-U.S. location, title and risk of loss of product shall transfer from Seller to Buyer at the first point upon which the delivering marine vessel crossed the outer boundary of the United States Exclusive Economic Zone. For product sold by Seller to Buyer that is transported by land to Mexico or Canada, title and risk of loss of the product shall transfer from Seller to Buyer at the frontier in the relevant border city between the U.S. and the adjoining jurisdiction (not unloaded) but prior to the customs border of the applicable foreign jurisdiction. If Seller is to pay freight, selection of the carrier and routing of shipments is at Seller's option.
11. Shipping dates are approximate and conditional upon availability of product. Seller does not guaranty delivery on a specific date and time.
12. Seller's quoted price does not include taxes. Any tax (other than on Seller's income), excise, duty or governmental charge imputed to the products or Seller's acquisition, storage, or shipment of the products, shall be for the account of Buyer. All sums shall be considered due and payable within terms as invoiced, are payable in legal US tender unless otherwise indicated, and made payable to the order of Seller at the designated address. If Buyer is in any respect in default of any provisions of this contract, Seller may elect to defer further deliveries until the breach is cured, or terminate the contract without prejudice as to any other remedy available. If, in Seller's sole discretion, the financial responsibility of Buyer becomes unsatisfactory, Seller may reduce or eliminate the credit limit then in effect (if any) and/or demand advance cash payment and may withhold shipments until receipt. Interest on unpaid balances shall accrue at the lesser of 1% per month or the highest rate permitted by law.
13. Seller shall not be obligated to deliver in any month more than a proportionate part of the maximum quantity specified in a sales contract between the parties, determined by dividing such maximum quantity by the total number of months included in the contract period. If Buyer fails to take in any month all of such proportionate part, the undelivered quantity may, at Seller's election, be cancelled from the contract.
14. Buyer shall comply with all applicable laws and regulations governing the product, use of the product, or resale of the product or goods made with the product, including but not limited to laws and regulations governing the export of product, trade restrictions, embargos, and the United States Foreign Corrupt Practices Act.
15. The products sold hereunder may be or become hazardous, whether singly or in combination with other goods or products. Buyer will take all steps necessary to familiarize, inform and warn its employees, agents, customers, and contractors who may handle or come into contact with the products of all the hazards pertaining to, and proper procedures for safe use of, the product and of the containers or equipment in which the product may be handled, shipped, or stored. Buyer also undertakes to label as appropriate any materials which it makes or resells that includes the product sold hereunder. **BUYER WILL INDEMNIFY, DEFEND AND HOLD SELLER HARMLESS FROM AND AGAINST ANY CLAIM, LIABILITY OR EXPENSE (INCLUDING LEGAL FEES) INCLUDING, BUT NOT LIMITED TO, INJURY OR DEATH ARISING DIRECTLY OR INDIRECTLY FROM BUYER'S FAILURE TO SO FAMILIARIZE, INFORM, AND WARN. THESE UNDERTAKINGS APPLY IN FULL MEASURE WHETHER SELLER IS ALLEGED OR FOUND TO BE CONCURRENTLY, PARTIALLY OR JOINTLY NEGLIGENT OR AT FAULT OR LIABILITY WITHOUT FAULT IS SOUGHT TO BE IMPOSED ON SELLER. BUYER HEREBY DISCLAIMS AND WAIVES ANY AND ALL OBLIGATIONS (WHETHER ARISING UNDER STATUTE OR OTHERWISE) OF SELLER TO INDEMNIFY, DEFEND, OR HOLD BUYER HARMLESS AGAINST ANY LOSS, INJURY, OR DAMAGE ARISING OUT OF PERSONAL INJURY, DEATH, OR PROPERTY DAMAGE ALLEGEDLY CAUSED BY BUYER'S OR BUYER'S END CUSTOMER'S USE OF SELLER'S PRODUCT.**
16. Seller's waiver, whether express or implied, of any breach of these terms and conditions shall not be deemed to be a continuing waiver of any subsequent or continuing breach, whether of like or different nature, nor shall such waiver limit or waive, by reason of any course of performance, dealing, usage of trade or otherwise, Seller's rights to enforce and compel strict compliance with every term and condition herein.
17. The terms of this contract (i) may not be modified, terminated, or waived except as expressly provided herein or agreed to in writing by the party to be charged; (ii) may not be assigned by Buyer; and (iii) shall be governed by and construed in accordance with the laws of the State of Texas without giving effect to choice of law principles. All claims, including tort claims, arising directly or indirectly out of these terms and conditions or any incorporating Order will be filed exclusively in the state or federal courts located in Harris County, Texas. The Parties expressly waive all objections to this venue and assent to personal jurisdiction therein. **JURY WAIVER. THE PARTIES KNOWINGLY AND IRREVOCABLY WAIVE THE RIGHT TO TRIAL BY JURY IN ANY LEGAL PROCEEDING ARISING OUT OF THESE TERMS AND CONDITIONS OR ANY ORDER INCORPORATING THEM.**
18. **Canadian Buyers: THE PARTIES HERETO ACKNOWLEDGE AND ARE SATISFIED THAT THE FOREGOING BE DRAWN UP IN THE ENGLISH LANGUAGE; LES PARTIES AUX PRÉSENTES RECONNAISSENT QU'ILS ONT EXIGÉ QUE CE PRÉCEDE SOIT RÉDIGÉ EN ANGLAIS.**

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 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 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 tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

Penalties

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

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

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

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

Specific Instructions

Line 1

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

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

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	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• 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.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

Line 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.

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

¹ See Form 1099-MISC, Miscellaneous 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.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.

You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.

You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions.

You must sign the certification. You may cross out item 2 of the certification.

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

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

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional 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 ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing 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

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.

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 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 contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

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.