

## **CLS Investments, LLC**

### **Instructions for the Solicitor Agreement**

(For use with REGISTERED INVESTMENT ADVISERS and BROKER/DEALERS)

**The attached Solicitor Agreement is for use with Registered Investment Advisers (“RIA”) and Broker/Dealers (“B/D”).  
Some general guidelines are set forth below.**

**\* FOR B/D & DUALY REGISTERED B/D/RIA USE:**

Pages 5, 6, and 7 are the only pages where information is required.

Page 5 – All fields are required

**Solicitor** – Enter the legal name of the B/D Firm

**Solicitor's IRS EIN #** – Enter the Tax ID number for the B/D Firm

**Name of Licensing Contact** – Enter the name and email address of an individual or email group that CLS may contact to verify the registration status of representatives or address other licensing questions.

**BD/RIA Designation Boxes** – If your firm is dually registered as a B/D and an RIA, check both boxes; you will not need to complete page 6. If your firm is only registered as a B/D, check the box for B/D and have the RIA firm that will be supervising your representative’s advisory business complete page 6 of the agreement.

Page 6 is only required if your firm is not dually registered as a B/D and an RIA. If your firm is not dually registered, the RIA firm must complete all fields on this page.

Page 7 is used for any special restrictions that you wish to place on CLS referred business.

**\* FOR RIA USE:**

Page 5 and 7 are the only pages where information is required. Page 6 is not to be completed.

Page 5 – All fields are required

**Solicitor** – Enter the legal name of your RIA Firm

**Solicitor's IRS EIN #** – Enter the Tax ID number for the RIA Firm

**Name of Licensing Contact** – Enter the name and email address of an individual or email group that CLS may contact to verify the registration status of representatives or address other licensing questions.

**BD/RIA Designation Boxes** – Check the box for RIA.

Page 7 is used for any special restrictions that you wish to place on CLS referred business.

**If you need assistance completing the Solicitor Agreement please contact CLS at (888) 455-4244.**

# SOLICITOR AGREEMENT

(For use with REGISTERED INVESTMENT ADVISERS and BROKER/DEALERS)

**THIS AGREEMENT** is made and entered into by and between CLS INVESTMENTS, LLC ("CLS") and the undersigned registered Investment Adviser and Broker/Dealer, if applicable (the "Solicitor").

**WHEREAS**, CLS is engaged in the business of rendering investment advice to clients for a fee and is registered as an investment adviser under the Investment Adviser's Act of 1940, as amended (the "1940 Act"), and under applicable state laws, rules and regulations; and

**WHEREAS**, Solicitor is either: (i) registered as a Broker/Dealer under applicable federal and state laws, rules and regulations and responsible for supervision of solicitation activities of its registered representatives, or (ii) registered as an Investment Adviser under applicable federal and state laws, rules and regulations; or (iii) exempt from registration as a Broker/Dealer or Investment Adviser under applicable federal and state laws, rules and regulations; and

**WHEREAS**, Solicitor, through its representatives, desires to refer clients to CLS for investment advisory services and CLS is willing to pay Solicitor a fee for such referrals on the terms and conditions set forth herein and subject to applicable federal and state laws, rules and regulations.

**NOW THEREFORE**, in consideration of the foregoing and the mutual covenants and agreements herein contained, CLS and Solicitor agree as follows:

**SECTION 1. SCOPE OF SOLICITOR'S ACTIVITIES.** Solicitor agrees, and may authorize designated representatives, as designated in writing (including email) from time to time to CLS, to recommend CLS's investment advisory services to potential clients and to solicit for and refer investment advisory clients to CLS. Each designated representative of Solicitor shall be required to enter into a solicitor agreement directly with CLS containing similar terms as this Agreement. Solicitor's authorization of designated representatives to CLS prior to this Agreement shall continue in effect under this Agreement. Solicitor shall use its best efforts to solicit and refer as clients to CLS those individuals and entities it believes are suitable and appropriate for the investment management services offered by CLS. Solicitor shall also make periodic contact with referred clients, at least annually, to assist referred clients in understanding the investment advisory services of CLS and to obtain and/or to update client information and forward the same to CLS. All solicitation activities shall be limited to a description, explanation and selection of CLS's services and applicable fee schedule and the gathering of certain client financial information. Solicitor is not authorized to and shall not make any investment recommendations on behalf of CLS, give any investment advice on behalf of CLS, nor accept any client on behalf of CLS. **Solicitor shall be responsible for the conduct and proper supervision of its representatives.** Solicitor shall determine for itself the time, place and manner of solicitation of such clients consistent with the terms of this Agreement, instructions given by CLS, the 1940 Act, and all applicable federal and state laws, rules and regulations. It is agreed that Solicitor is an independent contractor hereunder and that nothing contained in this Agreement shall be construed to create a relationship of employer-employee, agency, representative, partnership, joint venture or any other relationship other than that of an independent contractor. Solicitor understands that the investment management services offered by CLS and made available to Solicitor, its representatives and clients are set forth in CLS's ADV Part 2A or similar disclosure document. Any restrictions to this Agreement requested by Solicitor are set forth on **Schedule A**.

**SECTION 2. DOCUMENT DELIVERY OBLIGATIONS.** Pursuant to the 1940 Act, at the time of any solicitation activities hereunder, Solicitor or its representatives shall provide each client with current copies of the following: (i) the Solicitor's disclosure document required by the 1940 Act under Rule 206(4)-3, (ii) Part 2A of CLS's Form ADV as the same may be amended from time to time (or such other written disclosure statement meeting the requirements of Rule 204-3 as CLS may designate from time to time), and (iii) such other disclosures as may be

required by applicable federal or state laws, rules and regulations. Solicitor or its representatives shall obtain each such client's signed and dated acknowledgment of receipt of the foregoing documents and shall promptly forward a copy of the same to CLS.

**SECTION 3. SOLICITOR COMPENSATION.** In consideration for client referrals and other requested or required Solicitor activities, CLS shall pay a referral fee as full compensation for services provided hereunder. Such payment shall be made in accordance with any applicable federal or state laws, rules or regulations to which CLS and Solicitor are subject. The referral fee shall be in an amount equal to the "referral percentage rate" then in effect for the investment management service selected by the client, which fee shall be due and payable within thirty (30) days after CLS receives the client advisory fee. CLS reserves the right to change the referral fee percentages and payment frequency at any time and agrees to provide Solicitor with written notice of change no less than 10 days prior to the implementation of such change. For purposes of this Section, "referral percentage rate" shall mean the portion of the total client advisory fee authorized by CLS for payment to solicitors. All referral fees will continue to be paid to Solicitor, as long as the client remains with CLS and the Solicitor remains solicitor of record on the account and eligible and qualified to receive such fees. Notwithstanding any provision of this Agreement to the contrary, CLS will not be obligated to pay Solicitor any referral fee if, in the opinion of CLS's legal counsel, such payment would violate any law, rule or regulation to which CLS is subject.

**SECTION 4. ACCEPTANCE/REFUNDS.** All referrals are subject to acceptance by CLS. No compensation will be paid to Solicitor on any client rejected by CLS for any reason, or with respect to which client fees have been refunded by CLS for any reason, or with respect to any fees not collected by CLS for any reason. Solicitor agrees to refund to CLS within thirty (30) days of receipt of written notice, any fee paid to Solicitor with respect to which advisory fees have been refunded to any client. Notwithstanding the foregoing, CLS may offset any such amounts owed by Solicitor or its representatives to CLS against future compensation owed by CLS to Solicitor or its representatives. CLS shall continue to be entitled to manage the account of any client referred to CLS by a representative of Solicitor, and Solicitor shall continue to be entitled to receive compensation with respect thereto notwithstanding the resignation or death of the representative who referred such client to CLS or the termination of the representative's agreement by CLS or such representative; provided, however that the Solicitor shall not be entitled to receive any compensation with respect to such client if: (i) the Solicitor's disclosure document required by the 1940 Act under Rule 206(4)-3 is no longer accurate, or (ii) CLS terminated such representative's agreement for cause. Cause shall exist if: (i) representative has breached any material term of the representative's agreement, or (ii) any material representation or warranty made by representative is no longer true.

**SECTION 5. ADVERTISING.** Solicitor agrees that neither it nor its representatives may publish advertisements, distribute sales or promotional literature, or engage in any communication describing CLS's investment management services without obtaining the prior written approval from CLS of the content of such materials or communication. Solicitor agrees to use only such advertising materials, promotional materials and forms as have been approved by CLS in writing.

**SECTION 6. SOLICITOR REPRESENTATIONS, WARRANTIES, AND COVENANTS.** Solicitor represents and warrants that it and its representatives are properly registered or licensed under applicable federal and state laws, rules and regulations and is qualified to act as representatives under the 1940 Act. Solicitor warrants and agrees that such registrations, licenses and qualifications shall be maintained throughout the term of this Agreement and that Solicitor and its representatives will comply with all applicable regulations of the Securities and Exchange Commission ("SEC"), the Financial Industry Regulatory Authority, Inc. ("FINRA") and any other applicable federal, state or local laws, rules and regulations. Solicitor hereby undertakes to perform its duties hereunder in a manner consistent with the provisions of the 1940 Act, the rules and regulations promulgated thereunder, all applicable state laws, rules and regulations and the terms of this Agreement. Solicitor hereby represents and warrants to CLS that Solicitor and each of its representatives who solicit and refer clients to CLS pursuant to this Agreement is qualified under Rule 206(4)-3(a)(1)(ii) under the 1940 Act and such state laws, rules and regulations as may be applicable. Specifically, Solicitor hereby represents and warrants that neither Solicitor nor any of its representatives: (i) is subject to any SEC order issued under Section 203(f) of the 1940 Act, or (ii) has been convicted within the previous ten years of any felony or misdemeanor involving conduct described in Section 203(e)(2)(A) through (D) of the 1940 Act, or (iii) has been found by the SEC to have engaged, or has been convicted

of engaging, in any of the conduct specified in paragraphs (1), (5) or (6) of Section 203(e) of the 1940 Act, or (iv) is subject to an order, judgment or decree described in Section 203(e)(4) of the 1940 Act. Solicitor represents that it and its representatives are familiar with the investment management services offered by CLS as set forth in CLS's ADV Part 2A and other applicable CLS brochures and marketing literature.

With respect to any prospective client that is a state or municipal entity, Solicitor: (i) has not within the past 2 years, been a civil servant or an elected official of such entity or has been retained to provide professional services to such entity, or (ii) will not share any part of the referral fee paid pursuant to this Agreement with any person who is, or within the past 2 years has been, a civil servant or an elected official of such entity or a person who has been retained to provide professional services to such entity. With respect to any prospective client that is a Retirement Plan (as defined below), Solicitor is not a fiduciary, trustee or administrator of such prospect or an employer of any employee covered by such Retirement Plan. For purposes of this Agreement, "Retirement Plan" means any pension plan (including 401(k) plan) or other employee benefit plan governed by the Employee Retirement Income Security Act of 1974 ("ERISA"), an account for a tax-qualified retirement plan (including a Keogh plan) under Section 401(a) of the Internal Revenue Code of 1986 (the "Code") and not covered by ERISA, or an individual retirement account under Section 408 of the Code. Solicitor shall promptly notify CLS if any of the representations or warranties of this paragraph ceases to be true and correct with respect to itself or any of its representatives. Solicitor agrees to make available to CLS all such registrations, licenses and other documents as may be reasonably requested by CLS from time to time during the term hereof in order to verify the foregoing representations and warranties.

**SECTION 7. NO GUARANTEE.** Solicitor understands that CLS cannot guarantee the accuracy or profitability of investment advice it renders to any client and that there can be no assurance that CLS's services will not result in losses.

**SECTION 8. TERMINATION.** This Agreement shall remain in full force and effect until terminated by either party upon thirty (30) days prior written notice to the other party.

**SECTION 9. NOTICES.** All notices required to be delivered under this Agreement will be delivered in person or by U.S. mail, overnight courier or facsimile (with a hard copy in the U.S. mail), in each case prepaid and addressed to a party as set forth below, or at such different address as a party may designate in writing to the other party.

**SECTION 10. CONFIDENTIALITY.** Solicitor agrees to keep confidential all ideas, techniques and materials supplied by CLS and shall not reproduce or distribute the same to any other person at any time, or use the same after termination of the Agreement except by express written consent of CLS. Both CLS and Solicitor agree to comply with all applicable federal and state laws, rules and regulations pertaining to the confidentiality of client information.

**SECTION 11. WAIVER.** No waiver by either party to this Agreement at any time of any breach of the other party or of compliance by the other party with any condition or provision of this Agreement to be performed by the other party shall be deemed to be a waiver of similar or dissimilar provisions or conditions at the same or any prior or subsequent time.

**SECTION 12. SEVERABILITY.** If any provision of this Agreement shall be held or deemed to be illegal, inoperative or unenforceable by any court of competent jurisdiction, the same shall not affect any other provisions herein contained or render the same invalid, inoperative or unenforceable.

**SECTION 13. ASSIGNMENT.** This Agreement shall inure to the benefit and be binding upon the parties hereto and their respective successors and assigns. Solicitor may not assign or otherwise transfer this Agreement or any right or interest hereunder without CLS's prior written consent.

**SECTION 14. ENTIRE AGREEMENT.** This Agreement constitutes the entire agreement between the parties hereto with respect to the subject matter hereof, superseding any prior agreement, understanding,

arrangement, warranty or representation, oral or written, express or implied, with respect to such subject matter. This Agreement may not be amended except by a writing signed by the parties hereto. This Agreement may be executed by facsimile or email which shall be deemed an original valid and binding agreement.

**SECTION 15. GOVERNING LAW.** This Agreement shall be construed and governed in accordance with the laws of the State of Nebraska.

**SECTION 16. INDEMNIFICATION OF CLS.** Solicitor shall defend and indemnify CLS against and hold CLS harmless from any and all claims, actions, proceedings, costs, expenses, damages and liabilities including reasonable attorney's fees, arising out of or connected with Solicitor's or its representatives' or employees' failure to comply with this Agreement or to comply with applicable provisions of federal or state securities laws.

**SECTION 17. ARBITRATION** Any dispute relating to the validity, enforcement or interpretation of this Agreement shall be determined by final and binding arbitration. Such arbitration shall be conducted in Omaha, Nebraska according to the Securities Arbitration Rules then in effect of the American Arbitration Association. Both parties acknowledge that: (i) such arbitration will be final and binding on the parties, (ii) the parties are hereby waiving their rights to seek remedies in court, including the right to a jury trial, (iii) pre-arbitration discovery is generally more limited than and different from discovery conducted in connection with litigation, (iv) the arbitrator's award is not required to include factual findings or legal reasoning, and (v) a party's right to appeal or seek modification of rulings by the arbitrator will be strictly limited. Judgment upon arbitration awards may be entered in any court, state or federal, having jurisdiction. The prevailing party in any arbitration and other legal proceeding authorized by this Paragraph will be entitled to its reasonable attorney's fees and other reasonable legal costs and expenses.

**SECTION 18. INDEMNIFICATION OF SOLICITOR.** CLS shall defend and indemnify Solicitor against and hold Solicitor harmless from any and all claims, actions, proceedings, costs, expenses, damages and liabilities including attorney's fees arising out of or connected with the failure of CLS or any of its officers or employees to comply with this Agreement or to comply with applicable provisions of federal or state securities laws.

**SECTION 19. REPRESENTATIVE CONFIDENTIALITY.** It is agreed that the identity of, and information concerning, the representatives' of Solicitor is confidential and a valuable business asset of Solicitor. During the term of this Agreement and after its termination CLS shall not provide or allow any other person or entity to access information in CLS's possession concerning the representatives provided by Solicitor or otherwise obtained by CLS during activities related to this Agreement, except as required by law, rule, regulation or judicial authority or as required by CLS's accountants or legal counsel. Notwithstanding the foregoing, upon the request of a representative, CLS may refer other service providers, including its own affiliated companies.

**SECTION 20. HEADINGS.** Section and paragraph headings in this Agreement are included for convenience only and are not to be used to construe or interpret this Agreement.

**SECTION 21. SOLICITOR MANUAL.** Solicitor acknowledges receipt of CLS's solicitor manual that sets forth CLS's general operating procedures. Solicitor agrees to consult said manual and conduct its business with CLS within the guidelines set forth therein, as amended from time to time, or as otherwise reasonably requested by CLS. A copy of the Solicitor Manual may be accessed at the following web address or by contacting a member of the CLS inside sales team: [CLS Solicitor Manual](#).

**SECTION 22. ANTI-MONEY LAUNDERING PROGRAM.** Both Solicitor and CLS agree to comply with all applicable anti-money laundering laws, regulations, rules and government guidance, including the reporting, record keeping and compliance requirements of the Bank Secrecy Act ("BSA"), as amended by The International Money Laundering Abatement and Financial Anti-Terrorism Act of 2002, Title III of the USA PATRIOT Act ("the Act"), its implementing regulations, and related rules promulgated by the SEC and other self regulatory organizations. These requirements include requirements to identify and report currency transactions and suspicious activity, to verify customer identity, to conduct customer due diligence, and to implement anti-money laundering compliance programs. As required by the Act, each party hereby certifies that it has a comprehensive

anti-money laundering compliance program that includes policies, procedures and internal controls for complying with the BSA; policies, procedures and internal controls for identifying, evaluating and reporting suspicious activity; a designated compliance officer or officers; training for appropriate employees; and an independent audit function.

Further, the parties agree to comply with the economic sanctions programs administered by the U.S. Treasury Department's Office of Foreign Assets Control ("OFAC"). The parties certify that they have an OFAC compliance program in place which includes procedures for checking customer names and the names of persons with signature authority over accounts against the OFAC lists of sanctioned governments and specially-designated nationals, terrorists and traffickers; the screening of wire transfers and other payments against the OFAC lists; a designated compliance officer; an internal communication network; training of appropriate personnel; and an independent audit function.

The parties agree to promptly notify the other whenever questionable activity or potential indications of suspicious activity or OFAC matches are detected. The parties further agree to investigate any potentially suspicious activity and to take appropriate action, including the blocking of accounts, the filing of Suspicious Activity Reports and the reporting of matches to OFAC.

**SECTION 23. COMMUNICATIONS BETWEEN CLS AND SOLICITOR.** Solicitor agrees and consents to receive correspondence and information regarding CLS's services via a nationally recognized mail courier, electronic mail, telephone, or facsimile. Solicitor may elect at any time not to receive correspondence from CLS via electronic mail or facsimile by notifying CLS in writing.

**IN WITNESS WHEREOF**, the parties have executed this Agreement effective on the date accepted by CLS as indicated below.

**Solicitor:** \_\_\_\_\_

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

Telephone Number: \_\_\_\_\_

Facsimile Number: \_\_\_\_\_

By: \_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Print Name)

Title: \_\_\_\_\_

Solicitor's IRS EIN #: \_\_\_\_\_

Name of Licensing Contact: \_\_\_\_\_

Licensing Contact e-mail address: \_\_\_\_\_

Solicitor is a:  Broker/Dealer  Registered Investment Adviser\*

\*If Solicitor is not registered as an Investment Adviser, the registered Investment Advisory firm supervising the activities of the registered investment advisory representatives hereunder must complete the following page.

Name of Investment Adviser Solicitor: \_\_\_\_\_

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

\_\_\_\_\_

Telephone Number: \_\_\_\_\_

Facsimile Number: \_\_\_\_\_

By: \_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Print Name)

Title: \_\_\_\_\_

Solicitor's IRS/EIN #: \_\_\_\_\_

**Solicitor Compensation**

All Solicitor Compensation will be made payable to the registered Investment Adviser Solicitor at the address identified herein. Should you wish to change payment information, please provide CLS written instructions on your firm's stationery.



**DO NOT WRITE BELOW THIS LINE**

---

**Accepted By:**

**CLS INVESTMENTS, LLC**  
17605 Wright Street  
Omaha, NE 68130  
(402) 493-3313

By: \_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Print Name)

Title: \_\_\_\_\_

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

**SCHEDULE A**

**Solicitor Restrictions**

Solicitor hereby requests the following restrictions on CLS referred business:



CLS Investments, LLC  
**ACH ENROLLMENT FORM**

This form is used for Automated Clearing House (ACH) payments. By your signature below, you authorize CLS Investments, LLC ("CLS") to initiate entries to the account at the depository financial institution identified below. Please complete the form in full and return to the attention of the Accounts Payable Department either by mail or fax. Please include a copy of a voided check and a completed W-9. This authorization will remain in effect until CLS receives written notification from you.

Fax: 402-341-4441  
 Address: 17605 Wright Street  
 Omaha, NE 68130

<b>PAYEE/COMPANY INFORMATION</b>			
NAME:	SSN NO. OR TAXPAYER ID NO.:		
ADDRESS:			
CONTACT PERSON NAME:		CONTACT PERSON EMAIL ADDRESS:	
SIGNATURE OF AUTHORIZED OFFICIAL:	Title:	Date:	TELEPHONE NUMBER:

<b>FINANCIAL INSTITUTION INFORMATION</b>	
NAME:	
ADDRESS:	
	TELEPHONE NUMBER:
NINE-DIGIT ROUTING TRANSIT NUMBER: _ _ _ _ _ _ _ _ _ _	
DEPOSITOR ACCOUNT TITLE:	
DEPOSITOR ACCOUNT NUMBER:	
TYPE OF ACCOUNT: <input type="checkbox"/> CHECKING <input type="checkbox"/> SAVINGS <input type="checkbox"/> LOCKBOX	

# 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>	<b>1</b> Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	<b>2</b> Business name/disregarded entity name, if different from above	
	<b>3</b> 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"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <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) ▶ _____	
	<b>4</b> 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>	
	<b>5</b> Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	<b>6</b> City, state, and ZIP code	
	<b>7</b> 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.

<b>Social security number</b>									
<b>or</b>									
<b>Employer identification number</b>									

**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.

## Part II Certification

Under penalties of perjury, I certify that:

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

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

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?* 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>3</sup>
6. 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:
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.