



B.HOM Vendor Enrollment Checklist

OFFSITE VENDOR

B.HOM uses RealPage Vendor Credentialing to collect and track tax, insurance, and other required documents during the vendor enrollment process. Use the following checklist as your guide for completing the required enrollment steps. Submit all documents through your Vendor Credentialing account. Do not send documents directly to B.HOM.

☐

Complete the following documents: W-9, B.HOM Vendor Services Agreement

RealPage Vendor Credentialing will complete the following steps.

☐

Verify applicable licenses

☐

Conduct financial background check

☐

Conduct criminal background check

☐

Conduct credit check

Once you've submitted your documentation, the RealPage Vendor Credentialing system will verify that all information is complete and accurate. Check your status by logging into your Vendor Credentialing account.

Questions? Contact RealPage Vendor Credentialing Support at (toll-free): 888-493-6938, or VCcustomerservice@RealPage.com

How to Enroll in RealPage Vendor Credentialing

STEP ONE

- Navigate to RealPage's Vendor Credentialing website ([LINK](#))
- Then click on *Register for Vendor Credentialing* to create an account

REALPAGE® VENDOR CREDENTIALING

The Easiest Way to Meet Compliance Requirements

Make sure your insurance documents, professional licenses, and business requirements stay current and meet client expectations with RealPage Vendor Credentialing. We'll notify you of upcoming insurance policy renewals and any changes to vendor requirements for each property management company. It's our goal to make your compliance process as uncomplicated as possible.

[Register for Vendor Credentialing](#) [Watch Video on Credential Key](#)

STEP TWO

- Fill in the form
- Click *Create Account* at the bottom of the form to begin registration.

Create an Account

Vendor Credentialing expedites the compliance process by enabling you to:

- ✓ Check screening status 24/7
- ✓ Finalize documents faster with eSignature
- ✓ Easily file and access critical documents from web-enabled devices
- ✓ Get alerts for each property management company's policy renewals
- ✓ Allow secure access to multiple property managers


Company Name

Contact Name

Phone

Email Address

Confirm Email Address

☐ I'm not a robot 

[Create Account](#)

STEP THREE

- 1 Check your inbox for the welcome email and click *Verify Your Email* to finish setting up your account.
- 2 Fill in the vendor information and click *Continue*. On the next screen, set your Username and Password and click *Save*.

Dear Vendor,

Welcome to Vendor Credentialing. Please click on the below link to verify your email address.

[Verify Your Email](#)

If the above link does not work, copy and paste the following into your web browser:
<https://vendorcredentialing.realpage.com/webapp/MVC/Invitation/Accept/e2db197e07804d57f3af6c3bd1368f5e?Response=Register>

Thank you,
RealPage Vendor Credentialing

Vendor Credentialing

Please fill in the Vendor information and click on Continue to proceed.

Company Name

Vendor EIN

Vendor SSN

Email Address

Phone

Street Address

Address Line 1

Address Line 2

City

State

Zip

Remit (Payment) Address

Same as Street Address

Address Line 1

Address Line 2

City

State

Zip

[Continue](#)

Set Username and Password

Now you need to setup your password that you can remember and use to login the site and manage your account.

New password must:

- Be at least 8 characters in length
- Contain at least one upper case letter
- Contain at least one lower case letter
- Contain at least one number

Contact Name

User Name

New Password

Confirm Password

[Save](#)

Congratulations, you have created your new account!
Login to RealPage Vendor Credentialing [Here](#)

REALPAGE

Welcome to RealPage® Vendor Credentialing

Formerly known as Compliance Depot

This full-service platform enables property managers and vendors to start successful working relationships. Property managers can find compliant vendors who meet their needs, and vendors can ensure their information and qualifications are accessible to property managers.

[More for Property Managers >](#)

[More for Vendors >](#)

Login to RealPage Vendor Credentialing

Username

Password

☐ Remember me [Forgot password?](#)

[LOGIN](#)

Are you a new vendor? Join Vendor Credentialing

The **BEST WAY** to get questions answered regarding your account RealPage Vendor Credentialing is to take advantage of Virtual Office Hours.

Virtual Office Hours

- Who:** You and insurance subject matter expert! Get assistance when you need it.
- What:** A scheduled and personal 1x1 phone call to discuss your account where we can answer questions and/or assist in getting you back to an approved status.
- When:** Meetings can be scheduled daily Monday through Friday between 1:00 PM CST and 2:00 PM CST.
- Where:** Meetings are conducted via a phone call with an optional Zoom meeting link if you want to see your representative’s computer screen for more insight. However, screen sharing is not required.
- The meeting registration link and a screen shot of the registration page are below:
<https://realpage.jiffilenow.com/external-request/vcofficehours/meeting-request?token=4a6246c9b318c019dbac>
- Why:**
1. Our hope is that by giving you that ability to schedule a call that best suits your needs, it will ultimately be less disruptive to your day. You will not waste time sitting on hold waiting for the next available representative in the call center.
 2. The representative will have reviewed your account prior to the call so that they can make the best use of your time together. They are often able to get the account approved before the call.



Ask a Credentialing Expert

Got a specific question that you'd like to cover with a Vendor Credentialing expert? Sign-up for a 20-minute session here. We've set aside some appointment times beginning at 1 p.m. CT each Monday through Friday to provide some real-time assistance.

- 1:00 CT each Monday - Friday
- 1:20 CT each Monday - Friday
- 1:40 CT each Monday - Friday

Book a session in 3 easy steps!

1

2

3

Your Details

Email

Email

First Name

First Name

Last Name

Last Name

Title (Optional)

Title

Phone (Optional)

Phone Number

My Company Name

Enter your company name

☐ I give consent to Jiffilenow on behalf of Realpage to use my personal details given above for the purposes of scheduling meetings and receiving calendar invites for the meetings. I understand my personal information will be used to identify me in the system, communicate with me about the meetings and generate reports on the meetings scheduled with me. I also agree to Jiffilenow's [Privacy Policy](#) and [Terms and Conditions](#).



Vendor Setup Worksheet

BASIC INFORMATION:

Vendor Type: Standard Vendor Setup Offsite/Exempt Resident Employee

If Offsite/Exempt, please select one:

VENDOR INFORMATION:

Vendor/Employee/Resident Name: _____ Date: _____

Remit Address: _____

(may differ from address on W9)

City/State/Zip _____

Vendor/Employee/Resident Phone #: _____ Vendor/Employee/Resident Fax #: _____

Vendor's Email Address: _____

Vendor Service/Product Type: _____

Property Name: _____ Property ID #: _____

(N/A if National Vendor) :

APPROVALS:

Approval Signature _____ Date _____

(requires RPM or above)

National Vendor Category: Appliances, Debt Collections, Flooring, MRO Supplies, Office Supplies, Packages, Paint Supplies, Pool Supplies, Valet Trash

If one of above, requires signature: _____ Date _____

(Jonathan Jeans, VP of Operations)

PROPERTY USE ONLY

Submit *ALL* of the following items:

Completed Vendor Set-Up Worksheet (*this form*)

W-9 Form

Certificate of Insurance for General Liability, Workers Compensation and Auto Liability



BHOM Student Living, LLC

VENDOR SERVICE AGREEMENT **("AGREEMENT")**

As a vendor for **BHOM Student Living, LLC**, _____
("Vendor"), agrees to provide goods and/or services ("Work") to **BHOM Student Living ("BHOM")**, as agent for the owner ("Owner") (Vendor, BHOM, and Owner each a "Party" and together the "Parties") of one or more communities managed by BHOM under the following terms ("Vendor Requirements"):

- A) Vendor acknowledges and agrees that this Agreement is an approval to perform Work for BHOM or Owner and must be executed before Vendor may perform any Work and must remain in place until the completion of any Work. In the event of any conflict between the terms of this Agreement and any other agreement among the Parties, the terms of this Agreement shall prevail.
- B) Vendor acknowledges and agrees that BHOM is not the property owner and that BHOM acts solely as an agent for the Owner and engages all vendors on behalf of Owner and not as a principal. Ultimately, the responsibility for all debts incurred to Vendor and/or its suppliers and subcontractors rests with Owner.
- C) Vendor agrees that, before providing any goods and/or services to a BHOM-managed community, it will have a completed and signed IRS Form W-9 along with any applicable professional licenses on file with RealPage Vendor Credentialing. Additionally, Vendor agrees that, before sending any representative or agent to a BHOM-managed community to perform Work of any nature, it will have a current certificate of insurance on file with RealPage Vendor Credentialing for general liability, auto liability, excess liability, if applicable, and workers' compensation. Additional coverage may be required if deemed appropriate by the scope of service, in the sole discretion of BHOM. All coverage shall be primary and non-contributory. The general liability policy must be written on an Insurance Services Office (ISO) based policy form. The following parties must be added to the general liability policy as an additional insured as their interests may appear in regard to Work performed by Vendor: ***"BHOM STUDENT LIVING, LLC, THE OWNERSHIP ENTITIES OF THEIR OWNED OR MANAGED PROPERTIES, INCLUDING THEIR PARENT ORGANIZATIONS AND THEIR RELATED ENTITIES, THEIR OFFICERS, DIRECTORS, PARTNERS, MEMBERS, MANAGERS AND EMPLOYEES ARE ADDITIONAL INSURED ON THE GENERAL LIABILITY POLICY."*** VENDOR IS REQUIRED TO INCLUDE ENDORSEMENTS CG2010 0704 AND CG2037 0704 FOR ONGOING AND COMPLETED OPERATIONS OR ITS EQUIVALENT AS APPROVED IN THE SOLE DISCRETION OF BHOM. A waiver of subrogation shall apply in favor of the aforementioned parties on all policies as permitted by law. The certificate of insurance must remain current and any lapse in coverage will result in the termination of future purchases of goods and services. The definition of "insured contracts" should not be deleted, amended, or otherwise endorsed in any way. Vendor must comply with all automobile liability standards to be consistent with the limits set forth by BHOM and must require any of its agents, independent contractors, or subcontractors to do the same.

- D) Vendor agrees to continue to maintain Products and Completed Operations coverage for three years from the date on which the Work was completed and name Indemnified Parties as additional insureds as required above. There shall be no endorsements or modification of the commercial general liability policy limiting the scope of coverage for liability arising from cross suits, pollution, explosion, collapse, underground property damage, earth movement, subsidence or other exposures unless contractor maintains separate insurance policies providing such coverage.
- E) 1. TO THE FULLEST EXTENT PERMITTED BY LAW, AND EXCEPT AS SET OUT IN SUBPARAGRAPH (2) BELOW, VENDOR SHALL INDEMNIFY, HOLD HARMLESS, AND DEFEND THE OWNER AND BHOM, THE OWNERSHIP ENTITIES OF THEIR OWNED OR MANAGED PROPERTIES, INCLUDING THEIR PARENT ORGANIZATIONS AND THEIR RELATED ENTITIES, THEIR OFFICERS, DIRECTORS, PARTNERS, MEMBERS, MANAGERS AND EMPLOYEES FROM AND AGAINST ALL CLAIMS, DAMAGES, LOSSES AND EXPENSES, INCLUDING BUT NOT LIMITED TO ATTORNEYS FEES, ARISING OUT OF OR RESULTING FROM BODILY INJURY OR DEATH OF ANY PERSON OR PROPERTY DAMAGE, INCLUDING LOSS OF USE OF PROPERTY, ARISING OR ALLEGED TO ARISE OUT OF OR IN ANY WAY RELATED TO THIS AGREEMENT, ANY AGREEMENT BETWEEN VENDOR, BHOM, OR OWNER, VENDOR'S PERFORMANCE OF THE WORK, OR OTHER ACTIVITIES OF VENDOR, BUT ONLY TO THE EXTENT CAUSED IN WHOLE OR IN PART BY ANY NEGLIGENT ACT OR OMISSION OF VENDOR OR ANYONE DIRECTLY OR INDIRECTLY EMPLOYED BY VENDOR OR ANYONE FOR WHOSE ACTS VENDOR IS RESPONSIBLE OR MAY BE LIABLE.
2. NOTWITHSTANDING THE FOREGOING, TO THE FULLEST EXTENT PERMITTED BY LAW, VENDOR SHALL INDEMNIFY, HOLD HARMLESS, AND DEFEND OWNER AND BHOM, THE OWNERSHIP ENTITIES OF THEIR OWNED OR MANAGED PROPERTIES, INCLUDING THEIR PARENT ORGANIZATIONS AND THEIR RELATED ENTITIES, THEIR OFFICERS, DIRECTORS, PARTNERS, MEMBERS, MANAGERS AND EMPLOYEES (THE "INDEMNITEES"), FROM AND AGAINST ALL CLAIMS, DAMAGES, LOSSES, AND EXPENSES, INCLUDING BUT NOT LIMITED TO ATTORNEYS FEES, ARISING OUT OF OR RESULTING FROM BODILY INJURY TO, OR SICKNESS, DISEASE, OR DEATH OF ANY EMPLOYEE, AGENT, OR REPRESENTATIVE OF VENDOR OR ANY OF ITS SUBCONTRACTORS, REGARDLESS OF WHETHER SUCH CLAIM, DAMAGE, LOSS OR EXPENSE IS CAUSED, OR IS ALLEGED TO BE CAUSED, IN WHOLE OR IN PART BY THE NEGLIGENCE OF ANY INDEMNITEE, IT BEING THE EXPRESS INTENT OF OWNER, BHOM, AND VENDOR THAT IN SUCH EVENT VENDOR IS TO INDEMNIFY, HOLD HARMLESS, AND DEFEND THE INDEMNITEES FROM THE CONSEQUENCES OF THEIR OWN NEGLIGENCE, WHETHER IT IS OR IS ALLEGED TO BE THE SOLE OR CONCURRING CAUSE OF THE BODILY INJURY, SICKNESS, DISEASE OR DEATH OF VENDOR'S EMPLOYEE OR THE EMPLOYEE OF ANY OF ITS SUBCONTRACTORS. THE INDEMNIFICATION OBLIGATIONS UNDER THIS PARAGRAPH SHALL NOT BE LIMITED BY ANY LIMITATION ON THE AMOUNT OR TYPE OF DAMAGES, COMPENSATION OR BENEFITS PAYABLE BY OR FOR THE INDEMNITEES UNDER WORKERS COMPENSATION ACTS, DISABILITY BENEFIT ACTS OR OTHER EMPLOYEE BENEFIT ACTS.
3. IT IS MUTUALLY UNDERSTOOD AND AGREED THAT THE ASSUMPTION OF LIABILITIES AND INDEMNIFICATION PROVIDED FOR IN THIS AGREEMENT SHALL INDEFINITELY SURVIVE ANY EXPIRATION, COMPLETION OR TERMINATION OF THIS AGREEMENT, ANY AGREEMENT BETWEEN VENDOR, BHOM, OR OWNER, VENDOR'S PERFORMANCE OF THE WORK, OR OTHER ACTIVITIES OF VENDOR.

- F) Vendor shall comply with the Immigration Reform and Control Act of 1986 ("IRCA") in all respects for each employee who performs Work pursuant to or in the furtherance of this Agreement. Vendor warrants that an authorized representative of Vendor has: (1) verified that the employee is legally authorized to work in the United States for the duration of all services provided to the Owner and/or Owner's Agents; (2) required the employee to complete and execute Section 1 of the DHS Form I-9; (3) completed and executed Section 2 of the DHS Form I-9, and (4) processed through Department of Homeland Security Employment Eligibility Verification ("EEV"). Vendor agrees to comply with all applicable federal, state, regional, county, or municipal employment laws, statutes, rules, regulations, or ordinances. Vendor further agrees to indemnify, defend and save the Indemnified Parties from and against any and all claims, losses, costs, and liabilities arising out of Vendor's failure to comply with this provision.
- G) Vendor, on behalf of itself, its agents and subcontractors, and all employees thereof, agrees it will not discriminate against or segregate any person or group of persons on account of race, color, religion, sex, individual gender, marital status, ancestry, national origin, disability, or familial status in the services provided, nor shall Vendor, on behalf of the same mentioned above, establish or permit any such practice or practices of discrimination or segregation with reference to the selection, location, number, use, or occupancy of tenants, lessees, sub-tenants or vendees of the premises.
- H) Vendor agrees to exercise due diligence in not placing any agents, independent contractors, subcontractors, or the employees thereof to perform Work inside any building or living units or within community boundaries who may have a prior criminal background consisting of crimes including but not limited to those of violence, sex, dishonesty, or breach of trust, or pose as a threat, danger or moral hazard to the residents or property or the community. Vendor agrees that it must use dependable hiring practices and accept BHOM's policy regarding employees' background screening.
- I) Vendor, on behalf of itself, its agents and subcontractors, and all employees thereof, agrees to conduct itself in a professional and ethical manner in all dealings with BHOM, Owner, and their respective agents and employees.
- J) Vendor, its agents, subcontractors, and employees thereof are considered and acknowledged to be independent contractors and not employees of BHOM or Owner. Vendor shall exercise all supervisory control and general control over all workers' duties, payment of wages to Vendor's employees, and the right to hire, fire, and discipline its employees and workers. As an independent contractor, payment to Vendor shall not be subject to any withholding for tax, social security or other purposes, nor shall Vendor or its employees be entitled to sick leave, pension benefit, vacation, medical benefits, life insurance, worker's unemployment compensation, or any employee benefits of any type, from BHOM or Owner.
- K) Vendor has no authority to commence Work at any job location until it has received written authorization in the form of a purchase order from BHOM. No payment shall be made on any invoice unless a copy of the purchase order authorizing the Work is attached and the purchase order number is listed on the invoice. Neither BHOM nor Owner shall be liable in quantum merit, sworn account, breach of contract, or any other theory of liability as a result of any Work performed by Vendor which was performed without prior written authorization from BHOM.
- L) This Agreement: (a) and any and all matters in dispute between the Parties arising from or relating to this Agreement, any agreement between Vendor, BHOM, or Owner, Vendor's performance of the Work, or other activities of Vendor, including, without limitation, fraud, misrepresentation, negligence or any other alleged tort or violation of the Agreement, shall be governed by,



construed, and enforced in accordance with the laws of Iowa, regardless of the legal theory upon which such matter is asserted; (b) represents the Parties' entire understanding regarding Vendor Requirements, and supersedes any prior agreements or discussions, written or oral, regarding Vendor Requirements; (c) may be modified only by written amendment signed by the Parties' officers or authorized designees; (d) is to be considered severable, and any provision or portion of this Agreement that is adjudged invalid or unenforceable by a court of competent jurisdiction or by operation of any applicable law, shall be deemed omitted and the remaining provisions and portions of this Agreement shall remain in full force and effect. The provisions of this Agreement that by their nature continue, including but not limited to indemnification and allocation or liability provisions, shall survive any expiration, cancellation or termination of this Agreement. No waiver by a party of a right or default under this Agreement shall be effective unless in writing. No such waiver shall be deemed a waiver or any subsequent right or default of a similar nature or otherwise.

By signing below, Vendor acknowledges receipt and agreement to the above terms and conditions. It is understood that violation of any terms of this Agreement will result in the immediate termination of approval to perform work for BHOM and/or Owner.

Vendor Name: _____

By: _____
Printed Name/Title Signature

Street Address City, State, Zip

Date: _____

Return completed document to RealPage Vendor Credentialing via **ONE** of the following methods:

E-mail: VCdocuments@RealPage.com

** OR **

Fax: 877-665-8910

Request for Taxpayer Identification Number and Certification

Give Form to the
requester. Do not
send to the IRS.

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

Print or type. See Specific Instructions on page 3.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) ► _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
	5 Address (number, street, and apt. or suite no.) See instructions.	Requester's name and address (optional)
	6 City, state, and ZIP code	
	7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

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

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

Social security number									
				-				-	
or									
Employer identification number									
				-					

Part II Certification

Under penalties of perjury, I certify that:

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

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

Sign Here	Signature of U.S. person ►	Date ►

General Instructions

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

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

Purpose of Form

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

- Form 1099-INT (interest earned or paid)

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

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

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

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

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

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

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

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

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

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

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

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

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

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

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

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

Backup Withholding

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

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

Payments you receive will be subject to backup withholding if:

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

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

Also see *Special rules for partnerships*, earlier.

What is FATCA Reporting?

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

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are 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.