



Thank you for considering Brady Realty Group as your property management company. Below please find information to help you fill out the paperwork and understand the process.

**Enclosed Forms:**

- 1) **Duties Owed** – This is a state required document that binds us to be confidential regarding your account. It is not a contract.
- 2) **Consent to Act** – This form is required to give our leasing agents permission to find a tenant for your property. This form states that we represent both the owner and the tenant and to look out for the best interest of both. If we don't have this form signed, we can't find a tenant for you through our leasing agents. Our leasing agents fill about 80% of the vacancies while the other 20% are filled through MLS referrals. This form is a significant benefit to you.
- 3) **Property Management Agreement**
- 4) **W-9** This form is required by the IRS so that we can issue a 1099 – misc. at the end of the year.
- 5) **Direct Deposit:** Brady Realty Group offers free direct deposit. This makes the payment process faster since it cuts out mailing time. Our standard form of payment is 7<sup>th</sup> of each month, or the first business day after.

**If you want to set your account up for direct deposit, please send us a copy of a voided check along with the attached form.**

**Most properties are listed the same day or the next day at the latest. Once we have these forms back signed and keys to the property, we can list your property for rent.**

All documents can be emailed to [heather@bradyrg.com](mailto:heather@bradyrg.com)



6131 S. Rainbow Blvd. – Las Vegas, NV 89118 – LIC. Number  
Phone: 702-818-5500      [www.BradyRG.com](http://www.BradyRG.com)      B.0144554.LLC



**DUTIES OWED BY A NEVADA REAL ESTATE LICENSEE**

*This form does not constitute a contract for services nor an agreement to pay compensation.*

In Nevada, a real estate licensee is required to provide a form setting forth the duties owed by the licensee to:

- a) Each party for whom the licensee is acting as an agent in the real estate transaction, and
- b) Each unrepresented party to the real estate transaction, if any.

**Licensee:** The licensee in the real estate transaction is \_\_\_\_\_ **HEATHER YUMAN-BOWES** \_\_\_\_\_  
 whose license number is  B.0144554.LLC . The licensee is acting for [client's name(s)] \_\_\_\_\_  
 \_\_\_\_\_ who is/are the  Seller/Landlord;  Buyer/Tenant.

**Broker:** The broker is  HEATHER YUMAN-BOWES , whose company is  BRADY REALTY GROUP .

**Are there additional licensees involved in this transaction?**  Yes  No **If yes, Supplemental form 525A is required.**

**Licensee's Duties Owed to All Parties:**

A Nevada real estate licensee shall:

1. Not deal with any party to a real estate transaction in a manner which is deceitful, fraudulent or dishonest.
2. Exercise reasonable skill and care with respect to all parties to the real estate transaction.
3. Disclose to each party to the real estate transaction as soon as practicable:
  - a. Any material and relevant facts, data or information which licensee knows, or with reasonable care and diligence the licensee should know, about the property.
  - b. Each source from which licensee will receive compensation.
4. Abide by all other duties, responsibilities and obligations required of the licensee in law or regulations.

**Licensee's Duties Owed to the Client:**

A Nevada real estate licensee shall:

1. Exercise reasonable skill and care to carry out the terms of the brokerage agreement and the licensee's duties in the brokerage agreement;
2. Not disclose, except to the licensee's broker, confidential information relating to a client for 1 year after the revocation or termination of the brokerage agreement, unless licensee is required to do so by court order or the client gives written permission;
3. Seek a sale, purchase, option, rental or lease of real property at the price and terms stated in the brokerage agreement or at a price acceptable to the client;
4. Present all offers made to, or by the client as soon as practicable, unless the client chooses to waive the duty of the licensee to present all offers and signs a waiver of the duty on a form prescribed by the Division;
5. Disclose to the client material facts of which the licensee has knowledge concerning the real estate transaction;
6. Advise the client to obtain advice from an expert relating to matters which are beyond the expertise of the licensee; and
7. Account to the client for all money and property the licensee receives in which the client may have an interest.

**Duties Owed By a broker who assigns different licensees affiliated with the brokerage to separate parties.**

Each licensee shall not disclose, except to the real estate broker, confidential information relating to client.

**Licensee Acting for Both Parties:**

The Licensee

**MAY** [ \_\_\_\_\_ / \_\_\_\_\_ ] **OR** **MAY NOT** [ \_\_\_\_\_ / \_\_\_\_\_ ]

in the future act for two or more parties who have interests adverse to each other. In acting for these parties, the licensee has a conflict of interest. Before a licensee may act for two or more parties, the licensee must give you a "Consent to Act" form to sign.

**I/We acknowledge receipt of a copy of this list of licensee duties, and have read and understand this disclosure.**

*Seller/Landlord:* \_\_\_\_\_ *Date:* \_\_\_\_\_ *Time:* \_\_\_\_\_

*Seller/Landlord:* \_\_\_\_\_ *Date:* \_\_\_\_\_ *Time:* \_\_\_\_\_

**OR**

*Buyer/Tenant:* \_\_\_\_\_ *Date:* \_\_\_\_\_ *Time:* \_\_\_\_\_

*Buyer/Tenant:* \_\_\_\_\_ *Date:* \_\_\_\_\_ *Time:* \_\_\_\_\_

**CONSENT TO ACT**

*This form does not constitute a contract for services nor an agreement to pay compensation.*

**DESCRIPTION OF TRANSACTION:** The real estate transaction is the  sale and purchase; or  lease; of

**Property Address:** \_\_\_\_\_  
\_\_\_\_\_

In Nevada, a real estate licensee may act for more than one party in a real estate transaction however, before the licensee does so, he or she must obtain the written consent of each party. This form is that consent. Before you consent to having a licensee represent both yourself and the other party, you should read this form and understand it.

**Licensee:** The licensee in this real estate transaction is Heather Yuman-Bowes (“Licensee”) whose license number is B.0144554.LLC and who is affiliated with Brady Realty Group (“Brokerage”).

Seller/Landlord \_\_\_\_\_  
Print Name

Buyer/Tenant \_\_\_\_\_  
Print Name

**CONFLICT OF INTEREST:** A licensee in a real estate transaction may legally act for two or more parties who have interests adverse to each other. In acting for these parties, the licensee has a conflict of interest.

**DISCLOSURE OF CONFIDENTIAL INFORMATION:** Licensee will not disclose any confidential information for 1 year after the revocation or termination of any brokerage agreement entered into with a party to this transaction, unless Licensee is required to do so by a court of competent jurisdiction or is given written permission to do so by that party. Confidential information includes, but is not limited to, the client’s motivation to purchase, trade or sell, which if disclosed, could harm one party’s bargaining position or benefit the other.

**DUTIES OF LICENSEE:** Licensee shall provide you with a “Duties Owed by a Nevada Real Estate Licensee” disclosure form which lists the duties a licensee owes to all parties of a real estate transaction, and those owed to the licensee’s client. When representing both parties, the licensee owes the same duties to both seller and buyer. Licensee shall disclose to both Seller and Buyer all known defects in the property, any matter that must be disclosed by law, and any information the licensee believes may be material or might affect Seller’s/Landlord’s or Buyer’s/Tenant’s decisions with respect to this transaction.

**NO REQUIREMENT TO CONSENT:** You are not required to consent to this licensee acting on your behalf. You may

- Reject this consent and obtain your own agent,
- Represent yourself,
- Request that the licensee’s broker assign you your own licensee.

**CONFIRMATION OF DISCLOSURE AND INFORMATION CONSENT**

**BY MY SIGNATURE BELOW, I UNDERSTAND AND CONSENT:** I am giving my consent to have the above identified licensee act for both the other party and me. By signing below, I acknowledge that I understand the ramifications of this consent, and that I acknowledge that I am giving this consent without coercion.

<b>I/We acknowledge receipt of a copy of this list of licensee duties, and have read and understand this disclosure.</b>					
_____	_____	_____	_____	_____	_____
<i>Seller/Landlord</i>	<i>Date</i>	<i>Time</i>	<i>Buyer/Tenant</i>	<i>Date</i>	<i>Time</i>
_____	_____	_____	_____	_____	_____
<i>Seller/Landlord</i>	<i>Date</i>	<i>Time</i>	<i>Buyer/Tenant</i>	<i>Date</i>	<i>Time</i>



**PROPERTY MANAGEMENT AGREEMENT**

This Property Management Agreement (hereinafter "Agreement") entered into this \_\_\_\_\_  
Day of \_\_\_\_\_, \_\_\_\_\_ by and between \_\_\_\_\_ ("Owner"),  
of property located at \_\_\_\_\_, APN \_\_\_\_\_

and Brady Realty Group, LLC, by and through its authorized Broker, Heather Yuman-Bowes ("Broker")  
who is duly licensed to manage the property. In consideration of the mutual terms of this agreement the  
parties agree as follows:

**Compensation:** As compensation for the property management service, Owner agrees to pay Brady  
Realty Group, LLC. EIGHT percent (8) of the gross monthly rent. Owner agrees to pay \$495\_ as a  
leasing fee to Brady Realty Group, LLC once the property is rented. This leasing fee includes any agent  
commission paid out to another Broker for finding the tenant.

**Terms of Agreement:** This Agreement shall be for a period of twelve (12) months, beginning on the  
date of execution of this agreement. Thereafter, it shall renew on a yearly basis, unless canceled by either  
party, all terms of this agreement shall apply to all extensions. However, should Brady Realty Group,  
LLC negotiate and procure a lease agreement, or lease extension, for the property prior to expiration or  
termination of this agreement, Brady Realty Group, LLC shall be entitled to recover the management fees  
for the term of said lease or extension.

**Grant of Authority:** Owner hereby authorizes Brady Realty Group, LLC to act as the exclusive leasing  
and managing agent of the property, including the authority to perform all the terms and conditions of this  
agreement; advertise, rent, manage and maintain the property. Owner further agrees to assume any and all  
expenses in connection therewith with the exception of advertising.

**Lease Negotiations:** Brady Realty Group, LLC has the authority to negotiate with tenants and  
prospective tenants and secure tenants under terms and conditions that are agreeable to Brady Realty  
Group, LLC and Owner. Brady Realty Group, LLC will attempt to lease property at agreed upon rate of  
\$\_\_\_\_\_ per month without first obtaining consent of owner. However, if market conditions warrant,  
Owner grants Brady Realty Group, LLC authority to lease property at an amount not less than \$\_\_\_\_\_  
per month without first obtaining consent of owner. Owner authorizes Brady Realty Group, LLC to  
procure a lease for the term of \_\_\_\_\_ to \_\_\_\_\_ months.

Owner(s) Initials \_\_\_\_\_

Authorized Agent Initials \_\_\_\_\_



**Home Inspections:** Brady Realty group, LLC shall conduct three (3) free inspections of the property at the Owner's request per calendar year. Owner may request property inspections at any time. Owner can request a copy of the home inspections, which will be uploaded to the Owner's portal. Any additional inspection will be \$50 each.

**Utilities:** Tenant will pay for \_\_\_ Water \_\_\_ Gas \_\_\_ Electricity \_\_\_ Trash \_\_\_ Sewer  
Owner will pay for association fees, taxes, and mortgage.

Landscaping will also be the responsibility of the tenant unless otherwise agreed to by owner.

**Landscaping:** Brady Realty Group, LLC does not guarantee the maintenance and condition of landscaping. Due to excessive heat in the Las Vegas Valley, Plants and grass can die within just a few days if not watered. It is not reasonable that Brady Realty Group can monitor each property close enough to prevent damage being done to the landscaping due to lack of water.

**Disbursements:** Rent from tenants will be payable to Brady Realty Group, LLC. Brady Realty Group, LLC shall then deduct their management fee and other expenses agreed to by the owner from the rent. Brady Realty Group, LLC will then forward the balance of the rent to the owner by check or direct deposit. Rents are paid to Owner as soon as they are received by Brady Realty Group, LLC. Late fees to be split 50% / 50% between owner and Brady Realty Group, LLC.

**Security Deposits:** Brady Realty Group, LLC shall collect a security deposit from the approved tenant and deposit it into their Trust Account.

**Owner/IRS Relationship:** Owner is required to file all required Internal Revenue Service (IRS) forms and meet all IRS requirements. Owner agrees to provide Broker with appropriate IRS forms (e.g., W-9) before any funds are disbursed to Owner.

**Foreign Investments in Real Property Tax Act (FIRPTA):** Pursuant to the Internal Revenue Code Section 1441, the deduction of withholding tax on all fixed or determinable gross income shall be required of any non-resident alien individual, fiduciary, foreign partnership or foreign corporation unless exempt under provisions provided under said IRS Section. If Owner is a non-resident alien individual, fiduciary, foreign partnership or foreign corporation, Broker will require a written statement pursuant to the controlling IRS Code Section. Owner \_\_\_\_ (is) – OR - \_\_\_\_ (is not) a non-resident alien individual, fiduciary, foreign partnership or foreign corporation.

Owner(s) Initials \_\_\_\_\_

Authorized Agent Initials \_\_\_\_\_



**Reports:** Brady Realty Group, LLC shall furnish Owner with a statement of receipts and disbursements from the operation of the property monthly. Said statement will be uploaded to the Owner’s portal on the 7<sup>th</sup> of each month, or the first business day after, if on a weekend or holiday. In addition, Broker shall, on mutually acceptable schedule, prepare and submit to Owner such other reports as are agreed on by both parties. Broker shall submit as required by the IRS at the conclusion of each calendar year a Form 1099 indicating the total income received from the property.

**Repair and Maintenance:** Brady Realty Group, LLC may make or cause to be made, any repairs necessary for the upkeep, protection, and management of the property to be paid out of Owners account. Unless in case of emergency, no repairs shall be made without the consent of the owner. Except for Brady Realty Group, LLC own negligence, Brady Realty Group, LLC shall not be liable for any acts or omissions of any vendor, contractor or personnel. Owner’s may use their own contractors if desired.

**Legal Action:** Brady Realty Group, LLC shall have the authority to terminate tenancies and to sign and serve notices as are deemed necessary by Brady Realty Group, LLC, to institute and prosecute actions to evict tenants and to recover possession of the property, to sue for and recover rent.

**Indemnification:** Owner shall indemnify and hold harmless Brady Realty Group, LLC and its employees, agents, officers and directors from any and all claims of any nature, damages, costs, expenses and attorney fees, arising directly or indirectly from the management and/ or operation of the property.

**Termination:** This agreement may be terminated with or without cause. Owner may terminate this agreement without cause by paying the remaining management fees due for the remainder of the current lease on the property. Either party may terminate with cause by giving thirty (30) days notice to correct such breach of the agreement. If the breach is not corrected by the thirty (30) day period, this agreement may be terminated with no penalty.

**Fair Housing:** Brady Realty Group, LLC shall offer the property for lease without regard to race, color, sex, creed, religion, national origin, handicap or familial status in compliance with federal, state and local anti-discrimination laws.

**Notices:** All notices shall be in writing to the parties to this agreement as set forth below. Should either party request notices to a different location, said request must be in writing to the other party.

Owner(s) Initials: \_\_\_\_\_

Authorized Agent Initials \_\_\_\_\_



**Agreement to Mediate:** All parties agree to engage in mediation through the Las Vegas Board of REALTORS prior to commencing legal action or proceeding involving a dispute between the parties arising out of this agreement, the prevailing party shall be entitled to receive from the other party court costs and reasonable attorney's fees to be determined by the court arbitrator.

**Complete Agreement:** This agreement shall be binding upon the parties, and each of their respective heirs, executors, administrators, successors and assigns. No amendment is valid unless in writing and signed by all parties.

**Appliances:** The Owner agrees to provide the following appliances: **Please circle yes or no.**

Washer -            Yes      No

Dryer-             Yes      No

Refrigerator-    Yes      No

List any additional appliances or fixtures in the house:

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**Property Information:**

Gate Code: \_\_\_\_\_ Parking# \_\_\_\_\_ Mailbox # \_\_\_\_\_

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**Pets:**

Yes or No

Pet restrictions: \_\_\_\_\_

**Additional terms to this agreement:**

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Owner(s) Initials: \_\_\_\_\_

Authorized Agent Initials: \_\_\_\_\_

\_\_\_\_\_  
Name(s)

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

City/State/Zip: \_\_\_\_\_

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

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

Home Warranty Info (if any): \_\_\_\_\_

**OWNER(S) SIGNATURE(S):**

\_\_\_\_\_  
(Signature) Date: \_\_\_\_\_

\_\_\_\_\_  
(Signature) Date: \_\_\_\_\_

**AGENT:**

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

**BROKER:**

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

Brady Realty Group, LLC  
6131 S. Rainbow Blvd.  
Las Vegas, NV 89118  
Phone: 702-818-5500  
Email: heather@bradyrg.com  
RE License# B.0144554.LLC

Owner(s) Initials: \_\_\_\_\_

Authorized Agent Initials: \_\_\_\_\_





# BRADY

REALTY GROUP

Direct Deposit Agreement Form

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Authorization Agreement

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I hereby authorize Brady Realty Group to initiate automatic deposits to my account at the financial institution named below.

Furthermore, I agree not to hold Brady Realty Group responsible for any delays or loss of funds due to incorrect or incomplete information supplied by me or my financial institution or due to an error on the part of my financial institution in depositing funds to my account.

This agreement will remain in effect until Brady Realty Group receives a written notice of cancellation from me, or until I submit a new direct deposit form to Brady Realty Group.

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Authorization Agreement

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Name of Financial Institution: \_\_\_\_\_

Routing number for ACH payment: \_\_\_\_\_

Account Number: \_\_\_\_\_

Checking

Savings

\* Please attach a copy of a voided check if possible

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Signature

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Authorized Signature: \_\_\_\_\_

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

Authorized Signature: \_\_\_\_\_

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



6131 S. Rainbow Blvd. – Las Vegas, NV 89118 – LIC. Number  
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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 <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. 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](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. Go to [www.irs.gov/Forms](http://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](http://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 <sup>1</sup>
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 <sup>2</sup>
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
6. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
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 <sup>4</sup>
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

<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*, 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](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 report them at [www.ftc.gov/complaint](http://www.ftc.gov/complaint). You can contact the FTC at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027.

Visit [www.irs.gov/IdentityTheft](http://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.