



STAFF TODAY INC.

Policy on Assignments

We are pleased to welcome you to Staff Today Inc. (STI). We look forward to assisting you in your current job search and ongoing career development in your field of choice. This information is provided to help prepare you for work with Staff Today Inc (STI). With you on our team, we hope to achieve excellence in the quality we deliver to our clients and in the services we provide to you.

As an Employee/Contractor

Staff Today is your employer and we will assign you to work with our client companies. This relationship is important to remember and if you have any questions or problems regarding your job. Please talk to us first, not the client, so we can help find a solution that is agreeable to everyone involved.

Some typical situations requiring you to call Staff Today immediately include:

- Job description changes
- Illness or tardiness
- Time off
- Change in assignment hours
- Inadequate supervision or support
- Job Interviews
- An offer of permanent employment
- An extension to the length of your assignment

Please do not hesitate to call us to request or share any information. Open communication is critical to our mutual success as we make sure that your needs and those of our clients continue to be met. Voicemail is available at the company 24 hours a day, so there is no excuse not to stay in contact.

Our phone number is (800) 928-5561

Just as you expect high quality service from us, we have high expectations of you. Please make a commitment to the following standards of conduct

- Be on time every day.
- Complete your **entire** assignment.
- Respect the client, the work environment, and their policies.



STAFF TODAY INC

Application Form

- Please Print or Type
- Please send a copy of your Résumé
- Please contact us @ (800) 928-5561 or visit our website at stafftodayinc.com for any questions

PERSONAL INFORMATION

_____ Last Name	_____ Middle	_____ First	
_____ Street Address	_____ City	_____ State	_____ Zip Code
_____ Driver License Number	_____ Social Security Number	_____ Date of Birth	
_____ Home Telephone Number	_____ Daytime Telephone Number	_____ Email	
Are you eligible to work in the US?	Yes No	Are you a Veteran?	Yes No

If selected for employment are you willing to submit to a background check?
Yes No

POSITION PREFERENCES

What position are you applying for? _____

Salary desired: \$ _____ per _____ (specify hour, week or year)

EDUCATIONAL BACKGROUND

School Name	Location	Years Attended	Degree Received	Major

EMPLOYMENT HISTORY

Company Name/Practice	Job Title	NAME OF INSTITUTION OR PLACE OF PRACTICE AND LOCATION	DATE:(MONTH, YEAR) FROM - TO

REFERENCES (Business & Professional Only)

Name & Title_____	Phone_____
Company_____	Email_____
Title_____	Phone_____
Company_____	Email_____
Title_____	Phone_____
Company_____	Email_____

By signing below, I certify the facts contained in this application are absolute and true; that the answers to the supplementary questions and statement made in this application are true and correct I am the lawful holder of the Licenses/Certificates listed; and that such were procured in the regular course of instruction and examination without deception or misrepresentation. I authorize without reservation; any party or agency contacted to provide the above-mentioned information and release all parties involved from liability and responsibility for doing so. I further authorize Staff Today Inc to release to client/site, hospitals or medical groups any information, which is material to my application.

I have carefully read the questions in the accompanying application and have answered them completely, without reservation of any kind, and I declare under penalty of perjury that my answers and all statements made by me herein are true and correct.

Signature of the Applicant_____ Date _____



STAFF TODAY INC

CONFIDENTIALITY STATEMENT

As an STI associate, I understand and acknowledge that:

I must hold confidential and private all information pertaining to patients, patient records, client facility policies and procedures.

All protected patient information shall be kept safeguarded pursuant to the policies and procedures at each facility, respectively, and in accordance the Health Insurance Portability Accountability Act of 1996 (HIPAA), the regulations issued thereunder, an any applicable state law to prevent impermissible disclosure, loss or misuse, and to ensure that only authorized persons have access to such protected information.

I will consult the facility Privacy officer in the event I have questions regarding the scope or application of the privacy policies described in this statement.

Private and confidential information will only be released to an outside party when legally required to do so and to the extent minimally necessary to respond to the request.

Failure to maintain confidentiality and privacy may lead to disciplinary action up to and including termination as well as any actions designated by the appropriate disciplinary and/or credentialing board.

I understand that any breach of confidentiality may be grounds for immediate termination of employment as well as any appropriate legal actions.

Employee Signature

Date

Employee Printed Name

Witness Signature

Witness Printed Name

Date



STAFF TODAY INC.

Written Disclosure to Applicant and Consent to Consumer Report Information

I understand that **STAFF TODAY INCORPORATED (STI)** will utilize the service of a consumer reporting agency as part of the procedure for processing my application for employment. I also may obtain further information through subsequent investigations by a consumer reporting agency so as to update, renew or extend my employment.

I understand a consumer reporting agency's investigation may include obtaining information regarding my credit background, references, character, past employment, work habits, education, general reputation, personal characteristics, mode of living, civil judgments, and liens, as well as any information about my criminal conviction background consistent with federal and state law.

I understand such information may be obtained by direct or indirect contact with former employers, schools, financial institutions, landlords and public agencies or other persons who may have such knowledge.

I also understand that before I am denied employment based, in whole or part, on information obtained in the report, I will be provided a copy of the report and a description in writing of my rights under the Fair Credit Reporting Act.

I understand if I disagree with the accuracy of any information in the report, I must notify **STAFF TODAY INCORPORATED (STI)**, within two days of my receipt of the report. If I notify **STAFF TODAY INCORPORATED (STI)**, within two days of my receipt of the report that I am challenging information on the report, **STAFF TODAY INCORPORATED (STI)**, will not make a final decision on my employment status until after I have had reasonable opportunity to address the information contained in the report.

I hereby consent to this investigation and authorize **STAFF TODAY INCORPORATED (STI)** to procure a report on my background as stated above from a consumer reporting agency.

(Signature of Applicant)

(Date)



STAFF TODAY INC

PERSONNEL EMERGENCY CONTACTS

EMPLOYEE NAME: _____

DATE OF BIRTH: _____

ADDRESS: _____

HOME PHONE: _____ **OTHER:** _____

ALLERGIES: _____ **MEDICATIONS:** _____

LIST THREE (3) PERSONS TO CONTACT IN AN EMERGENCY:

1. Name: _____

Relationship: _____

Address: _____

Phone Number(s): _____

2. Name: _____

Relationship: _____

Address: _____

Phone Number(s): _____

3. Name: _____

Relationship: _____

Address: _____

Phone Number(s): _____

Physician Name: _____

Address: _____

Phone Number(s): _____



For: All Independent Contractors

Re: **Workers Compensation Waiver**

I understand and agree that as an independent contractor, I will not be covered by Staff Today Incorporation's workers compensation insurance policy.

Additionally, I will not hold the company liable for any claims as a result of work related injuries, or that would involve workers compensatin insurance coverage.

Name: _____

Address: _____

Date: _____

Signature: _____

Cc: Personal File



STAFF TODAY INC

AUTHORIZATION AND RELEASE (For Pre-Employment)

I, _____, hereby give my permission to **Staff Today Inc. (STI)**
(Name of Applicant)

to conduct an investigation to obtain information which the company thinks is necessary to determine my qualifications for employment with the Company, including, but not limited to, my permission to contact my former employer, any personal or professional reference, any bank, credit or finance bureau or office, any police department, law enforcement agency or organization, or any other local, state, or federal government agency, any consumer reporting agency, or any other appropriate source or individual for the purpose of gathering information, personal or otherwise, that such sources may have relating to my character, general reputation, or criminal records, and I give my consent to any source to release to the Company whatever information they have about me.

I understand that the information requested about me on this form is necessary so that accurate information is obtainable. I hereby consent to this investigation and authorize STI to procure a consumer report on my background as stated above from a consumer reporting agency. I also unconditionally release all named and unnamed sources from any and all liability which might result from any information about me.

PROSPECTIVE EMPLOYER: **STAFF TODAY INC.**

PRINT NAME: _____

CURRENT ADDRESS: _____

CITY/STATE/ZIP: _____

PREVIOUS ADDRESS: _____

CITY/STATE/ZIP: _____

COUNTY: _____

SOCIAL SECURITY #: _____ DATE OF BIRTH: _____

DRIVER'S LICENSE #: _____ STATE: _____

IF NEVER LICENSED, PLEASE INDICATE: _____

APPLICANT'S SIGNATURE: _____ DATE: _____

STI WITNESS NAME (please print): _____

STI WITNESS SIGNATURE: _____ DATE: _____



STAFF TODAY INC.

PHYSICIANS STATEMENT

Please Note:

Most of our client facilities require a statement of good health. Therefore, certification of health must be updated on a yearly basis. However, you should not delay in sending in your completed application even if this statement cannot be completed immediately. This statement can be sent at a later date, but it must be received before you begin employment. We accept alternate physician statement forms if they include the information as required below.

Name: _____

PLEASE ATTACH COPIES OF ALL TEST RESULTS

TB/PPD Skin Test: Test Date: _____ Read Date: _____ Results: _____

OR

Chest X-Ray Test Date: _____ Results: _____

The above named individual has been examined by me and is found to be in good physical health, free from communicable diseases, and are able to perform all job duties as a traveling health care professional without any limitations.

Physician Name

Physician Signature

Date

License Number

Address



Joint Commission Gold Seal Approved

Tel: 800-928-5561

Address: 212 E. Rowland St. # 313, Covina, CA 91723

Fax: 877-858-6263



STAFF TODAY INC

HEPATITIS B VACCINATION DECLINATION FORM

Please complete the appropriate section below, maintain a copy for your records and send a copy to STI. This will initiate request for vaccination or document declination of the Hepatitis B vaccine.

In accordance with the Cal/OSHA Blood borne Pathogen Standard, Staff Today Inc. (STI) will make available the Hepatitis B vaccine and vaccination series to all employees who have **occupational exposure** to blood and other potentially infectious materials. STI will provide the vaccination series at **no charge** to the associate. All associates who qualify for vaccination have the option to accept or decline.

Employee/Contractor Name: _____

Job Title: _____

Phone Number: _____

_____ Check here if you have been immunized. (Provide Documentation)

Date immunization received: _____

HEPATITIS B VACCINE DECLINATION

I understand that due to my occupational exposure to blood or other potentially infectious materials I may be at risk of acquiring Hepatitis B Virus (HBV) infection. I have been given the opportunity to be vaccinated with hepatitis B vaccine at no charge to myself. However, I decline hepatitis B vaccination at this time. I understand that by declining this vaccine, I continue to be at risk of acquiring hepatitis B, a serious disease. If in the future I continue to have occupational exposure to blood or other potentially infectious materials and I want to be vaccinated with hepatitis B vaccine, I can receive the vaccination series at no charge to me by contacting STI and submitting a REQUEST FOR HEPATITIS B VACCINE form.

Employee/Contractor Signature

Date



STAFF TODAY INC

Associate Handbook Acknowledgement Form

I acknowledge that I have received a copy of STI's Associate Handbook. I have read and understood STI's policies and my requirements as a STI associate. I understand that if I have any questions and/or need clarification for any items addressed in the handbook, it is my responsibility to contact the STI office to discuss it.

Associate Name

Profession/Job Title

Associate Signature

Date

N/B:

Please find the complete handbook on our website at: - <https://www.stafftodayinc.com/documents/>

- Click on [Handbook](#)



Staff Today Inc.

Independent Contractors Agreement:

I hereby request Staff Today Inc. (hereinafter referred to as Company) to team up with my company (hereinafter referred as Independent Contractor) for assignment as a/an _____ on this date of _____, being reimbursed at a rate of _____ dollars per hour.

The Independent contractors name is _____ Incorporated in the state of _____ or with a business license in _____ and the Employers Tax Id of _____. All my payments should be made to the following name: _____

I certify to you that I am a Licensed/ Board Certified as a/an _____ by the State of _____ with License Number of _____

WHEREAS, Staff Today Inc. desires to obtain professional services; and **WHEREAS**, _____ (company name) agree to provide such professional services; **NOW THEREFORE**, in consideration of compensation to be paid to me by Staff Today Inc. the independent contractor agrees to all of the following provisions:

1. Ethical Standards: The independent contractor (IC) agrees to perform all work to the highest professional and ethical standards.

2. This agreement shall be effective as noted below, and shall continue in effect until Independent Contractor's completion of those assignments given to Independent Contractor by Staff Today Inc., or until terminated by either party's giving ten (10) days' notice to the other party.

3. Contractor Status: The IC warrants that it is an independent contractor for the performance of services under this Agreement, and that for accomplishment of the desired result Staff Today Inc. is to exercise and have no control over the methods and means of accomplishment thereof, except as is otherwise specifically set forth in this Agreement or project requirements. The IC is the sole employer and principal of any and all persons providing services under this Agreement, and shall be obligated to perform all requirements of an employer under federal state and local laws and ordinances. Under no circumstances shall the IC or my employees or agents be construed to be employees of Staff Today Inc.

4. Tax, Insurance and Other Responsibilities: I agree to pay, maintain and to be solely responsible for any and all city, state and/or federal unemployment insurance premiums, worker's compensation insurance premiums, income taxes, social security taxes and any other employment-related taxes incurred as a result of the performance of services and to be responsible for all obligations, reports and timely notifications to such matters.

5. Independent Contractor shall have no right to enter into any contract or agreement on behalf of Staff Today Inc. or to bind Staff Today Inc. in any manner.

6. Independent Contractor shall provide at his/her own cost all facilities and equipment necessary for his/her performance of the services contemplated herein, including without limitation: office space, supplies, telephone and transportation.

7. If Independent Contractor uses an automobile or similar vehicle in the performance of his/her service hereunder, Independent Contractor agrees to carry auto liability insurance in the minimum amount required by the state of residence. Independent Contractor agrees to indemnify, save harmless and defend Staff Today Inc. from any claims arising out of acts or omissions related to the use of any automobile or similar vehicle by Independent Contractor or Independent Contractor's agents or representatives.

8. **Client Name Confidentiality:** The IC shall not discuss with anyone outside of Staff Today Inc. the nature of my project or Staff Today Inc. client names without prior written approval.

9. **Client Direct Consulting:** The IC shall inform Staff Today Inc. of any offers that involves work for a Staff Today Inc. Client by whom I am currently or previously have been consulting.

10. Independent Contractor agrees to hold harmless and indemnify Staff Today Inc. its officers, directors and assigns from any and all claims of third parties from act, whether willful, negligent, intentional, fraudulent, that may be committed by Independent Contractor, its representatives or agents under this Agreement.

11. This Agreement may not be transferred or assigned by Independent Contractor without written consent of Staff Today Inc.

12. The validity of this Agreement and any of its terms or provisions, as well as the rights and duties of the parties, shall be governed by the law of the State of California

13. In the event that any one or more of the provisions contained in this Agreement shall for any reason be held to be invalid, illegal or unenforceable in any respect, such invalidity, illegality enforceability shall not affect any other provision, and Agreement shall be construed as if such invalid, illegal or enforceable provision had never been contained in it. Completion of this agreement by prospective contractors does not guarantee that work will be available.

SPECIAL CLAUSE:

Part1: The independent contractor agrees and is aware that he/she is not covered by any liability or workers compensation insurance from Staff Today Inc. The Independent contractor also agrees to maintain a professional liability insurance coverage, and provide company with a copy of this valid insurance certificate, which (unless the company agrees otherwise in writing) shall provide for limits of not less than one million dollars (\$1,000,000) per occurrence and three million dollars (\$3,000,000) in the aggregate. The independent contractor further agrees that he/she will provide a 30 days' notice to the cancellation of such insurance.

Part 2: The independent contractor also agrees to the company's advice to maintain his/her own workers compensation insurance for any injuries that might occur during work hours, at the independent contractors cost.

Signature

Signature

Name

Name

Address

Staff Today Inc.
212 E Rowland Ave #313
Covina, CA 91723
800-928-5561 - TEL
877-858-6263 - FAX

City State Zip

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 ►
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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.