



...our name says it all

Independent Contractor Agreement between Broker and Associate

It is agreed by **REAL ESTATE OF FLORIDA JENSEN BEACH, INC. d/b/a REAL ESTATE OF FLORIDA, (FREDERICK H. KRAUS and/or MARK I HAMILTON/REAL ESTATE OF FLORIDA)** Hereinafter referred to as “**Broker**”, and, _____, Hereinafter referred to as “**Associate**”, as follows:

Broker is licensed as a real estate broker in the State of Florida and performs acts designated within Chapter 475, Florida Statutes, enjoys goodwill and a reputation for dealing with the public, and maintains an office for the purpose of serving the public as a real estate broker.

Associate is licensed as a sales associate (license number SL _____) or broker associate (license number BK/BL _____) in the State of Florida and is properly qualified to deal with the public as such. Effective _____ (“effective date”), **Broker** and **Associate** agree to associate pursuant to the following terms and conditions.

1. Employment Status: **Broker** retains **Associate** as an independent contractor to assist **Broker** in the performance of real estate-related activities. With respect to the clients and customers for whom service is performed within the scope of this Agreement, **Associate** will be construed to be an agent of **Broker**; otherwise, **Associate** will not be deemed a servant, employee, joint venturer, or partner of **Broker** for any purpose. **Associate** will not be treated as an employee for federal tax purposes with respect to the services performed for **Broker** under this Agreement. **Associate** is responsible for paying her/his own estimated income tax payments, self-employment taxes, occupational taxes, and other taxes, if any, to the appropriate governmental entities. **Broker** will not withhold any taxes from compensation due to **Associate**, nor will **Broker** provide worker’s compensation insurance for **Associate**.

2. Associate Responsibilities: **Associate** will use her/his best efforts to procure real estate-related business for **Broker** and will conduct her/his business in a reputable manner and in conformance with all laws, rules, regulations, and codes of ethics that are binding upon or applicable to real estate licensees, and with **Broker’s** office policy manual, if any.

(a) Compliance: **Associate** recognizes and acknowledges the obligation to keep abreast of all legal and other issues that affect the real estate industry as they may change from time to time. **Associate** will not commit any act that violates Florida real estate license law.

(1) Fair Housing: **Broker** and **Broker’s** company support and practice Fair Housing principles. **Associate** has been advised that failure to comply with Fair Housing principles will result in appropriate disciplinary action and possible termination of this Agreement. **Associate** warrants and represents that it is **Associate’s** intent to attend Fair Housing instructional programs, keep current on developments in Fair Housing as it affects real estate marketing and sales, and comply with the Fair Housing laws and regulations. **Associate** understands this acknowledgment, warranty, and representation and agrees to it voluntarily.

(2) Office Policy Manual: **Broker** maintains an office policy manual. **Associate** has received a copy and agrees to comply with the manual and such modifications, addenda, and changes as may be incorporated therein from time to time.

(b) License Renewal; Continuing Education; Dues: **Associate** will be responsible for timely renewing **Associate’s** real estate license and for completing all legally required continuing education in a timely manner and maintaining the records that evidence such completion as required by the Florida Real Estate Commission. **Associate** will be responsible for paying all license fees, membership dues, and fines.

(c) Broker Supervision: **Associate** will be deemed to be working under **Broker's** supervision only to the extent required by Chapter 475, Florida Statutes. **Associate** will perform all activities, including those activities **Broker** requires **Associate** to perform, independently without **Broker's** supervision or control.

(d) Broker Property: **Associate** acknowledges that all pending sales and listings taken during the term of this Agreement are **Broker's** property. All programs, forms, data, keys, manuals, signs, and other paraphernalia relative to the business of **Broker** are **Broker's** property, as are all documents and other items pertaining to transactions.

(e) Property of Others: In accordance with Florida law, **Associate** will deliver to **Broker**, by the end of the next business day following receipt, any funds or other items that a consumer has entrusted to **Associate** in connection with a real estate transaction.

(f) Responsibility: **Broker** will not be liable to **Associate** for any expenses incurred by **Associate** nor for any of **Associate's** acts. **Associate** will have no authority to bind **Broker** by any promise or representation, oral or otherwise, unless specifically authorized in writing in a particular transaction. Suits, whether for fees or otherwise, against clients, customers, and others in the real estate business will be maintained only in **Broker's** name. **Associate** is responsible for providing all tools necessary to perform the duties outlined. **Associate** will also be responsible for providing **Associate's** own automobile and is responsible for transportation expenses, including insurance in the minimum coverage amount of \$100,000 for personal injury protection liability and insurance in the minimum coverage amount of \$100,000 for bodily injury liability and insurance in the minimum coverage amount of \$100,000 for property damage liability and other expenses incidental to performing **Associate's** duties without receiving any reimbursement from **Broker**. **Broker** will be named as an additional insured in all such policies.

(g) Indemnification: **Associate** will indemnify and hold **Broker**, its officers, directors, and employees harmless from all claims, demands, suits, costs, and expenses, including reasonable attorneys' fees at all levels, of whatever nature and description to the extent based on **Associate's** representations, acts, omissions, negligence, willful misconduct, or violation of laws, rules, regulations, codes of ethics, this Agreement, or office policy manual.

3. Broker Responsibilities:

(a) Access to Listings: **Broker** will provide **Associate** with access to all current listings of **Broker** and listings made available to **Broker** through offers of cooperation, except those listings that **Broker**, in her/his/its discretion places exclusively in the possession of another associate.

(b) Access to Facilities: **Associate** may use **Broker's** then existing office facilities for the performance of **Associate's** duties as described above.

(c) Compensation: **Broker** will negotiate all terms and conditions of fees charged clients, including but not limited to the amount and payment date. **Broker** will compensate **Associate** in proportion to **Associate's** output with regard to real estate-related activities and not to hours worked by **Associate**. Such compensation will be solely through commissions as described below or in **Broker's** office policy manual. In the event of conflict between **Broker's** office policy manual and this Agreement, the terms of the office policy manual will prevail. **Broker** may deduct from **Associate's** compensation any amounts due from **Associate** to **Broker**.

(1) Amount; Payment: See Exhibit "A"

(2) Dividing Compensation with Other Licensees: If two or more associates participate in rendering a brokerage service to the public, or claim to have done so, **Broker** will determine, in **Broker's** sole and absolute discretion, the amount of the fee due **Associate**.

(3) Incentives: If a seller or listing office offers a premium, bonus, or other incentive, if such premium, incentive, or bonus is in the form of money, then If such incentive is other than money (i.e., a cruise, trip, or other matter having economic value but not delivered in money), then such premium, bonus, or incentive will go to **Associate**. If a nonmonetary incentive goes to **Associate**, **Broker** will report the fair market value of the incentive as income to **Associate**, as **Broker** must collect and deliver the incentive to **Associate** to preserve the respective legal

positions of the parties.

(4) Benefits: **Associate** will be provided no minimum salary, vacation pay, sick leave, or any other fringe benefit.

(5) Collection of Fees: **Broker** will not be required to prosecute or sue any party in order to collect any fee for services performed by **Associate**. However, if **Broker** incurs attorney's fees and costs in the collection of or attempt to collect a fee, such amounts will be deducted from **Associate's** commission in the same proportion as provided for herein in the division of the fee.

(6) Compensation after Termination of Agreement: After termination of this Agreement, **Broker** will pay **Associate** any amount earned before termination less amounts owed to **Broker** and amounts **Broker** must pay another licensee to complete pending transactions for which **Associate** was responsible before termination.

4. Errors and Omissions Insurance: **Broker** maintains Errors and Omissions insurance which coverage includes **Associate**.

5. Term; Termination: This Agreement will be in effect for 7 year(s) from the effective date, unless changes are made by **Broker**, in which case, the revised agreement will be signed by both parties and will supersede this agreement. Either party may terminate this Agreement by 30 days' advance written notice to the other party. **Broker** may terminate this Agreement without notice for wrongful conduct by **Associate**. Failure by either party to maintain active licensure status pursuant to Chapter 475, Florida Statutes, will be deemed automatic termination. **Associate** will not, after termination of this Agreement, use to her/his own advantage, or to the advantage of any other person or entity, any information gained from the business of the **Broker** relating to property for sale, lease, or rental, or **Broker's** customers or clients. Upon termination of this Agreement, **Associate** will return all **Broker's** property to **Broker** with no copies made or retained by **Associate**.

6. Confidentiality: **Associate** acknowledges that **Broker** may disclose confidential information to **Associate** during the course of this Agreement. Any such information that is or should be reasonably understood to be confidential or proprietary to **Broker**, including mailing lists, customer and client lists, sales, costs, unpublished financial information, product and business plans, projections, marketing data, computer data, computer programs and supporting documentation, and **Broker's** office policy manual, if any, are considered confidential property of **Broker**. **Associate** will take reasonable steps and use due care during the term of this Agreement and after its termination to prevent the duplication or disclosure of confidential information, other than by or to **Broker's** employees or agents who must have access to the information to perform their duties for **Broker**.

7. Dispute Resolution: This Agreement will be construed under Florida law. All disputes between **Associate** and another associate in **Broker's** firm will be resolved by **Broker**. All disputes between **Broker** and **Associate** will be mediated under the rules of the **American Arbitration Association** or other mediator agreed upon by the parties. The parties will equally divide the mediation fee, if any. In any litigation between **Broker** and **Associate**, the prevailing party will be entitled to recover reasonable attorneys' fees and costs at all levels, any dispute not resolved by mediation will be settled by neutral binding arbitration in accordance with the rules of the American Arbitration Association or other arbitrator agreed upon by the parties. Each party to any arbitration or litigation (including appeals and interpleaders) will pay its own fees, costs, and expenses, including attorneys' fees at all levels, and will equally split the arbitrators' fees and administrative fees of arbitration.

DATED THIS _____ DAY OF _____, 20_____.

ASSOCIATE

MANAGING BROKER



...our name says it all

EXHIBIT "A"
COMMISSION AGREEMENT
ADDENDUM TO "BROKER/ASSOCIATE AGREEMENT"
REAL ESTATE OF FLORIDA
100% COMMISSION PROGRAM

- A) Gross Commission over \$1,950.00 Transaction fee \$395.00
B) Gross Commission under \$1,950.00 Transaction fee 20% (not to exceed \$395.00)
C) Gross Commission over \$20,000.00 Transaction fee \$1,000.00
D) ALL RENTALS Transaction fee 20% (not to exceed \$395.00)
E) Commissions may be paid at closing, as long as your file is complete with all required documents in the paperless pipeline within 48 hours prior to closing or commissions will be paid within SEVEN (7) banking days after the deposit is made, and a complete file is posted to PAPERLESS PIPELINE with all required documents.
F) NO TRANSACTION FEE (on sales transactions only) after Agent/Team successfully closes 20 sales transactions within a calendar year where both the Transaction and Broker Only Fees were collected.
G) All office lead referrals are 25% to the office with no additional transaction fee.
H) Annual renewal fee is \$395.00 if no (0) transactions were closed in the previous calendar year. NO ANNUAL FEE to associate if he/she closed (1) or more transactions the previous year.
I) All agents must be members of the NATIONAL ASSOCIATION OF REALTORS, FLORIDA ASSOCIATION OF REALTORS, AND A LOCAL BOARD OF REALTORS.
J) All associates are Independent Contractors and are responsible for sending quarterly payments to the IRS.

Associate Sign: _____

Managing Broker: _____

Associate: _____

Managing Broker: _____

Date: _____

Date: _____

REAL ESTATE OF FLORIDA

...our name says it all

REAL ESTATE OF FLORIDA

POLICY AND PROCEDURE'S MANUAL

MISSION STATEMENT:

Our mission at Real Estate of Florida is to help create successful Real Estate careers. We will accomplish this through a sustainable harmonious long-term relationship with our agents. We will stay up to date in the rapidly changing business environment to constantly have cutting edge tools for our agents' success. By having real estate agents, we will be known as a leader providing great service to the real estate community.

PREFACE:

The purpose of this Manual is to set forth general guidelines to be followed in the day-to-day operation of the Company. It can never be so complete as to cover every incident, nor can it answer every question. In any matter not covered by this Manual, Management will decide and be guided in such decisions by experience, the REALTORS Code of Ethics, the Multiple Listing Association Rules and Laws, and Regulation of the Real Estate Commission, all of which are incorporated herein by reference. Management will, from time to time, make additions and revisions, which will be announced and published to become effective with reasonable notice. A copy of this Manual is always available for reference.

Real Estate of Florida is herein referred to as Company, Broker, Office, Firm or Management. Salespeople shall be referred to as Associates. The relationship of the Company to its Associates is that of Independent Contractor and no Employer/Employee relationship exists or is to be implied from any title, provision or language used in this Manual.

FAIR HOUSING:

SALESPERSON has been advised that failure to comply with Fair Housing principles shall result in appropriate disciplinary action and possible termination of this Agreement. SALESPERSON warrants and represents that it is SALESPERSON'S intent to attend Fair Housing instructional programs and keep current on developments in Fair Housing as it affects real estate marketing and sales. SALESPERSON understands this acknowledgement, warranty and representation and agrees to it voluntarily.

ESCROW FUNDS:

Real Estate of Florida does not have an in-house escrow account. Earnest money, lease deposits and other money; Purchase and Sale (Earnest Money) shall be immediately delivered to a proper escrow agent in accordance with the State Law.

Rule 61J2-14.008: Of the Florida Administrative Code now requires licensees, who prepare or present an offer, to indicate the name, address and telephone number of the attorney or Title company that will serve as escrow agent.

The most recent versions of the FAR and FAR/BAR contract forms provide the space needed to write the necessary information. Within Three (3) business days after initial and subsequent deposits are due

under the contract, the licensee's broker must make written request to the escrow for written verification that the deposit has been made.

Within ten (10) business days after making the request for written verification from the escrow agent that the deposit has been made, the licensee's broker must provide the seller's broker, or the seller directly if the seller has no broker, with a copy of the written verification provided by the escrow agent or written notice that licensee's broker did not receive verification from the escrow agent. Please note that all communication must be in writing.

OFFICE PROCEDURES:

SELLERS REAL PROPERTY DISCLOSURE:

This form is mandatory for every residential real estate sale. You must provide a disclosure to the other agent, even though you might not represent the buyer. If one party is not willing to sign, place that in writing on the document and have your client sign the disclosure. This document is required in every file by our E&O Insurance and a file is NOT COMPLETE without this disclosure.

DISCLOSURE INFORMATION AND AGREEMENT FORM:

All sales of real property require the use of this disclosure. This disclosure outlines important information relative to the purchase of real estate that all buyers should be aware of. Also, the disclosure includes the statement for the Broker Only Fee of \$345.00 payable to Real Estate of Florida at closing in addition to any other commission to be collected.

OFFICE INVENTORY SHEET: The office staff will provide from time to time an updated list of the Company's exclusive listings. It is every individual agent's responsibility to keep their listing information current in the MLS.

PENDING TRANSACTIONS: All Agents are required to provide Real Estate of Florida with contracts after they are fully executed via the Paperless Pipeline, email or in person.

BROKER/ASSOCIATE RELATIONSHIP:

The opportunity is taken here to remind each Associate to read, and from time to time, re-read the Florida State Real Estate License Law.

Associates are reminded, particularly, that the Broker is responsible for their actions. It is our belief that if Associates adhere to the forthcoming guidelines, the Broker will never have occasion to appear before the Real Estate commission or appear before a Court of Law on their behalf.

Associates are reminded, again, that they are Independent Contractors. The Company shall have no obligation to withhold taxes or Social Security from brokerage fees. To the benefit of both the Associate and the Company, an Independent Contractor Agreement shall be signed by both parties, dated and one copy shall be retained by the Associate for his or her own use.

Changes of the Independent Contractor Agreement shall be in writing, signed, and dated by the Company and the Associate. The Independent contractor Agreement will always take precedence over this Procedures Manual and will serve as a binding contract between the Company and the Associate.

ETHICS:

Defined simply, the word “ethics” means moral principles and quality of practice. In the Real Estate business, ethics govern our professional relationship with our prospective buyers and sellers and with our fellow REALTORS. Our ethics represent our honesty, integrity and spirit for proper conduct.

CONDUCT:

DRESS CODE: It has always been the policy of Real Estate of Florida to encourage their sales people to dress in a business-like fashion. Everyone should keep in mind that we often have just one opportunity to create a good initial impression. Whatever the style or color, it goes without saying that the clothes should be coordinated and pressed with shoes shined, all of which give the appearance of a successful person.

CARE OF CARS: Since an agent’s car is the “office” most seen and used by the clients and customers, it is expected that it will be kept clean and free of clutter to make a good impression. It is also in the agent’s best interest to keep the following items stored neatly in the vehicle: purchase and sale agreements, listing agreement, hammer, screwdriver, stapler, flashlight and any such materials that might be necessary in the day-to-day management of the real estate business. Each agent must furnish his/her own automobile, registered in the State of Florida and pay all its expenses. The agent shall provide evidence of insurance coverage with limits of bodily injury, property damage liability \$300,000 of combined single limit coverage or more, medical payments of \$100,000 to each person.

OFFICE APPEARANCE: All desk areas should be cleared when leaving for the day. In addition, all Associates share in the responsibility of maintaining neatness in other parts of the office, i.e., work, conference, training and kitchen areas. Remember just clean up after yourself. The orderliness of the office should always reflect a businesslike atmosphere.

DRINKING: Alcohol is prohibited on company premises. It is further suggested that salespeople do not drink during work hours. It is unwise to appear at the office or make business calls with alcohol on your breath. Such action only defeats your efforts, encourages disrespect and incurs ill will of clients and associates.

SMOKING: There is NO smoking in any area in the office or adjacent to the building or parking lot area. Agents will not smoke in front of the building at any time.

OFFICE COMMUNICATIONS: If you’re taking a day off or an extended vacation, it is expected that you let the receptionist know who will be taking care of your business in your absence or how you plan on accommodating your clients. Failure to make these arrangements may result in assigning another Associate to complete work and commission adjustment.

MESSAGES: All agents are required to have voicemail (i.e., cell phone with voicemail, home phones with answering machine or voicemail, pager with voicemail). Associates should also have an e-mail address.

In special circumstances, the office may take written messages. Whenever possible, the office will attempt to notify Associate of important phone messages and incoming faxes.

ADVERTISING:

PHILOSOPHY: The Company is working toward a balanced advertising program. For this to be accomplished, the Company must not be bound by sellers who expect, or demand, special advertising on their individual properties. The company reserves the right to select and use advertisements, which will fit into a well-balanced program and secure the greatest number of prospects for sellers' properties. It is a policy of the Company to advertise only those properties on which the Company has an Exclusive Right to Sell Agreement.

RELOCATION:

A 25% referral fee shall be charged on all Company generated referrals as accepted and assigned by Management. These referrals may be from any third party, Program, "Third-Party" companies, Affinity Groups, etc. Incoming referrals, with the exception of personal contacts, are the property of the Company and shall be handled in the best interest of the Company. Outgoing referrals will be disbursed at Associate's current commission split. Incoming referrals will be disbursed at 75/25 regardless of agent's split. Referrals generated by the Company, whereby agent assigned said referral, leaves company and affiliates with another real estate company, said referral shall be retained by Broker. In any event, a referral fee will be paid to referring company. In the event an agent had given a referral and is unable to adequately continue with it, it must be returned to management. Under no circumstances shall an agent be allowed to pass the referral on to another agent on his or her own without management approval.

OFFICE POLICY AND PROCEDURE MANUAL AGREED UON AND RECEIVED BY:

Agent

Date

Managing Broker

Date



...our name says it all

Name: _____

License #: _____

Address: _____

Expire Date: _____

SSN# or EIN: _____

Home #: _____

Your Board: _____

Cell #: _____

Email: _____

Fax#: _____

Today's Date: _____

How long have you been an active Real Estate Agent? _____

Name of your current Broker: _____

Are you a full time or Part time agent? _____

How long have you lived in the area? _____

What is your average number of sales per year? _____

Please tell us about yourself: _____

2391 SE Ocean Blvd, Stuart, Florida 34996
(772) 334-1110 Office, (772) 334-1120 Fax

State of Florida
Department of Business and Professional Regulation
Florida Real Estate Commission
Change of Status for Sales Associates and Broker Sales Associates
Form # DBPR RE 11

Check the box for the relevant transaction in Section I and complete the applicable additional section(s) only. Leave the sections that are not relevant to your desired transaction blank. If you have any questions or need assistance in completing this form, please contact the Department of Business and Professional Regulation, Customer Contact Center, at **850.487.1395**. **For additional information see Instructions at the end of this form.**

Section I – Transaction Types

TRANSACTION TYPES	
<input type="checkbox"/> Add Employee [3020]	<input type="checkbox"/> Become Inactive [4020]
<input type="checkbox"/> Terminate Employee [4020]	<input type="checkbox"/> Change Employer [9007]

Section II – Associate Information

ASSOCIATE INFORMATION			
License Number:			
Last/Surname	First	Middle	Suffix
Primary Phone Number	Primary E-Mail Address		

Section III – Broker or Company Information

COMPANY INFORMATION			
Last/Surname (Qualifying broker)	First	Middle	Suffix
License number of real estate company:			
Name of real estate company:			
Primary Phone Number	Primary E-Mail Address		
Signature of qualifying broker that is adding or terminating employee:			

Section IV – Affirmation By Written Declaration

AFFIRMATION BY WRITTEN DECLARATION	
<p>I certify that I am empowered to execute this application as required by Section 559.79, Florida Statutes. I understand that my signature on this written declaration has the same legal effect as an oath or affirmation. Under penalties of perjury, I declare that I have read the foregoing application and the facts stated in it are true. I understand that falsification of any material information on this application may result in criminal penalty or administrative action, including a fine, suspension or revocation of the license.</p>	
Signature:	Date:
Print Name:	

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.		4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):			
	<input type="checkbox"/> Individual/sole proprietor or single-member LLC	<input type="checkbox"/> C Corporation	<input type="checkbox"/> S Corporation	<input type="checkbox"/> Partnership	<input type="checkbox"/> Trust/estate	Exempt payee code (if any) _____
	<input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____					Exemption from FATCA reporting code (if any) _____
	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.					(Applies to accounts maintained outside the U.S.)
	<input type="checkbox"/> Other (see instructions) ▶					
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.