



LAKE BUENA VISTA
Resort Village & Spa

OWNER WELCOME PACKAGE

Lake Buena Vista Resort and Spa Management LLC

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INTRODUCTION

WELCOME

Welcome to Lake Buena Vista Resort Village & Spa and thank you for selecting Lake Buena Vista Resort and Spa Management LLC as your Unit Management Company in Central Florida.

Lake Buena Vista Resort and Spa Management LLC, a recognized, long established Property Management company offering an all inclusive one-stop shop solution that can be tailored to meet owner's individual needs. Based in the hospitality capital of Orlando, Florida, Lake Buena Vista Resort and Spa Management LLC offers expertise in both operational elements of owning a short term rental property and the sales and marketing relationships needed to generate ongoing reservations to your property.

Resort properties under our management excel in both occupancy and average daily rate and they consistently meet or exceed their competitive set. Drawing on the many relationships and sources of business that we have direct access allows Lake Buena Vista Resort and Spa Management LLC to generate a consistent flow of business thus stabilizing occupancy levels. Understanding the varying travel patterns domestically as well as internationally then targeting throughout different periods of the year permits Lake Buena Vista Resort Village & Spa to mitigate some of the peaks and valleys often associated with the seasonality of the industry; thus achieving a stronger overall yield.

An owner based property management company can only be successful when its owners are successful. Their satisfaction and the success of the services received from a company who listen and understand the owners needs is paramount. At Lake Buena Vista Resort and Spa Management LLC you will have a team of experienced individuals dedicated and committed to providing the highest level of owner and customer service and who will ensure that your management needs are met.

OWNER RENTAL MANAGEMENT AGREEMENT

Lake Buena Vista Resort and Spa Management LLC
8113 Resort Village Drive - Orlando, FL 32821

LAKE BUENA VISTA RESORT VILLAGE & SPA, a Condominium Hotel, Orlando, Florida
STATE OF FLORIDA
ORANGE COUNTY

This OWNER'S RENTAL MANAGEMENT AGREEMENT (the "Agreement") is made this ____ day of _____ 20____ by and between Lake Buena Vista Resort and Spa Management, LLC ("COMPANY") or its assigns or affiliates and

Unit Owner Name(s): _____
(Jointly and individually referred to as "Owner")

Address: _____

Telephone Number(s): _____

Facsimile Number: _____

Email Address: _____

Unit Number: _____ ; _____ ; _____ ; _____ ; _____
(Jointly and individually referred to as the "Unit")

RECITALS

WHEREAS:

1. Owner wishes to engage the services of COMPANY as exclusive Management and Rental Management Agent to offer the above-mentioned RESORT Unit for rental under the terms and conditions set forth below;
2. COMPANY and its affiliates will advertise and promote the rental property at the LAKE BUENA VISTA RESORT VILLAGE & SPA, (the "Resort") as a Resort and vacation accommodation (further explained in Schedule "A"); and
3. The maintenance of the good will of renters, prospective renters, and travel industry professionals shall be considered a paramount objective of both parties.

NOW THEREFORE in consideration of the terms, conditions and the mutual covenants set forth in this Agreement, the parties agree as follows:

OWNER RENTAL MANAGEMENT AGREEMENT

DEFINITIONS

“Guest” means any person or persons who rent the Unit, including complimentary guests, but excluding Owner, Owner’s immediate family and Friends of Owner.

Rental Income” means rental revenue received by Manager for the renting of the Unit: less all vacation and travel package inclusions (including but not limited to car rentals, attraction tickets, transportation, resort fees, etc.).

“Rotation System” means the rental management system used by COMPANY in order to ensure that all of the Units are fairly and equitably offered for Rental by COMPANY. COMPANY may divide the Units into different groups based on factors such as size, location and rental rate.

“Unit” typically means throughout the context of this Agreement the Unit owned by Owner.

“Units” means all of the residential condominium apartments at the Resort for which COMPANY serves as the exclusive rental and management agent.

1. Agency. Owner hereby retains COMPANY as its exclusive agent for purposes of managing and renting the Unit to Guests and COMPANY agrees to act as the exclusive agent subject to the terms and conditions of this Agreement.
2. Term. The initial term of this Agreement shall be for sixty (60) months, commencing as of the date identified on the signature page. This Agreement shall be automatically renewed for like periods unless canceled by either party upon ninety (90) days written notice prior to the end of each Term. Additionally, Owner shall have the right to terminate Owner’s individual agreement during any term, with a ninety (90) day written notice by certified mail to COMPANY under any of the following provisions: (1) Breach of this agreement; provided that COMPANY does not cure the breach of this agreement within thirty (30) days of receipt of such notice; (2) sale of unit.
3. Rental Services. As Rental Management Agent COMPANY agrees that it shall:
 - A. Maintain and operate an effective, efficient, and equitable rental program designed to offer Rental Units to Guests which will include a Rotation System which will be occupancy and availability-based;
 - B. Maintain a Guest roster;
 - C. Maintain a rental management office and other appropriate facilities (on or off premises) to be used as administration, reservation, service, housekeeping, and reception centers;
 - D. Advertise and promote the rental of Units;

OWNER RENTAL MANAGEMENT AGREEMENT

- E. Prepare and maintain the Rotation System procedures;
- F. Rent the Unit in accordance with the Rotation System. However, COMPANY may make exceptions if a Guest specifically requests a particular Unit or a particular Unit type or Unit location, to the exclusion of all others. In such cases, Owner agrees that such occupancy shall be in lieu of the next ensuing rental on the Rotation System.
- G. Send to Owner a Rental Income Statement on or about the 30th day following the end of each calendar month. The Statement will set forth the nights the Unit was occupied, the nightly rate charged, and itemized debits/credits.
- H. Maintain and operate an accounting system designed to report and administer the disbursement of funds received in connection with the rental of the Unit (in coordination with the Rotation System) and bill each Guest and collect all sums due and owing from the Guest;
- I. COMPANY will assist Owner in maintaining the Unit, Subject to the fees set forth in Schedule "B", in a state of good condition and repair by:
 - i. Preparing and distributing to the Unit Owners a Newsletter, which will include Resort information and updates;
 - ii. Instituting a comprehensive personal safety and cleanliness/sanitation program;
 - iii. Reserving the right to evict Guests who refuse or fail to adhere to the rules and regulations of the Resort or who are in breach of their Agreement;
 - iv. Paying utility bills and other miscellaneous Unit or Resort-related invoices on behalf of Owner (however, COMPANY shall not be liable and Owner holds COMPANY harmless for nonpayment of any Unit-related utility bills or other invoices where Owner has failed to make sufficient funds available when necessary, and from any bookings lost as a result of suspended rental management services or suspended utility services. Owner is responsible for any late payment fees, reconnection fees or other charges related to late utility and invoice payments not caused by Manager). Arranging for the commencement of utility services for the Unit on Owner's behalf;
 - v. Preparing and maintaining repair and maintenance procedures, and providing maintenance services, to be billed to Owner on a cost plus 10% basis;

OWNER RENTAL MANAGEMENT AGREEMENT

- vi. Assisting with the handling of any Unit or Resort-related insurance claims;
 - vii. Remitting any local, state or federal sales taxes on Unit rental income; and
 - viii. Developing a Guest Services program for Resort Guests.
 - ix. Reserving 5% of gross rental revenue each month for the benefit of the unit's future capital expenditures which will be necessary for refurbishing the unit and upgrades to the unit.
4. Undertakings by Owner. For the benefit of Owner and the overall Hotel operations, Owner agrees to maintain the Unit to the standards as deemed appropriate by Manager, which may be reviewed and modified from time to time by Manager. At the written request of the Owner, Manager shall provide Owner with a report on all furnished items, and the condition of the Unit when recommendations for improvements are made or the designation of the Unit is sub-standard. In the event Owner disagrees with the assigned rating, Manager shall conduct a joint review of the Unit, and Owner or Owner's representative. Manager reserves the right to remove any sub-standard Units from the rental Rotation System until the sub-standard situation is corrected. Owner agrees that if, under the above criteria, the Unit's furnishings or contents require repair or replacement or any items are missing, then Manager may make any necessary repairs or replacements and deduct the cost from any amounts due and owing to Owner or bill Owner directly. If the cost to repair any item(s) at any one time exceeds \$800.00, the Manager will provide written notice to Owner explaining the costs and reasons for the costs. Upon receipt of notice of Manager's notice, Owner can provide written notice to Manager stating that Owner will repair or replace the item(s) on Owner's own behalf. If Owner does not provide such notice to Manager within 15 days of the date the Manager's original notice was sent, then Owner shall be deemed to have consented to Manager repairing or replacing the item(s) on Owner's behalf. If Owner chooses to make any repairs or replacements on Owner's own behalf, then such repairs and replacements shall be made within 30 days of the date the original notice was sent. If Owner makes any repairs or replacements on Owner's own behalf or chooses to utilize any vendors, contractors or service personnel not already approved by Manager, Owner must get approval from Manager and Owner agrees to verify and be held responsible for their own compliance, and compliance of any vendors, contractors or service personnel, with any and all current legal and insurance requirements as required by any state and local government, lending institution or Hotel franchise entity if applicable
5. Sale of the Unit. If Owner intends to sell or otherwise transfer ownership of the Unit, Owner shall advise COMPANY in writing of Owner's intention to sell or transfer not less than 10 days prior to the Unit being listed for sale or otherwise transferred. Owner agrees and grants to COMPANY the right to:
- A. Require all sales agents or other persons wishing to inspect the Unit to request and sign for keys to the Rental Unit;

OWNER RENTAL MANAGEMENT AGREEMENT

- B. Prohibit the showing or inspection of the Unit for a period not to exceed 12 hours prior to the arrival of any Guest assigned to the Unit;
- C. Prohibit the showing or inspection of the Unit when the unit is occupied or being rented to any Guest;
- D. Require all keys to the Unit issued to sales agents or inspectors to be returned on the same day of issuance;
- E. Require a reasonable security deposit or other reasonable item of monetary value as security for any key issued.

Owner further agrees to provide COMPANY with written notice upon the signing of a purchase and sale agreement or transfer agreement relating to the Unit at least 5 days prior to the closing of the sale or transfer of the Unit.

6. Unit Rental. COMPANY and Owner agree that:

- A. COMPANY shall have the exclusive right to establish the rental rates for the Unit and to adjust such rates from time to time, and to establish reasonable Unit occupancy standards;
- B. If major repairs of the Unit are required during any period of Unit occupancy, then COMPANY shall have the right to grant Guests an appropriate discount in COMPANY'S discretion. COMPANY shall also have the right in its sole discretion to transfer any Guest renting the Unit to another Unit in the event the discount is unacceptable to the Guest; provided that Owner shall be paid a pro rata portion of the rent for the period in which the Guest occupied the Unit. Owner will be responsible for any modifications to the Unit required by law or health and safety regulations and directives;
- C. Termination of this Agreement for any reason other than the sale or transfer of the Unit shall not cancel any confirmed reservations for the Rental Unit and the reservations, if not transferable to another Unit, shall be honored by Owner and Owner's heirs, executors, legal representatives and assigns after termination of this Agreement. If either party terminates this Agreement, then COMPANY will receive any commissions, fees, and expenses due as a result of the reservation made during the Term of this Agreement;
- D. Owner agrees to pay a one-time initiation fee according to Schedule "C", for set up in the rental program and procurement of additional pars of linen and terry necessary to rent the Unit. Once this fee is received, the unit will immediately be placed in the rental program, providing all other conditions within the contract are met.

OWNER RENTAL MANAGEMENT AGREEMENT

- E. Owner agrees to donate the use of the Unit for 7 nights per calendar year to be used for marketing, sales, advertising, and promotion of the Resort without any rental charged, rental income, and without any commissions, fees or other expenses due or payable to either Owner or COMPANY. If the Unit is occupied for a complimentary rental, then COMPANY shall: (i) be responsible for cleaning all linens, and ordinary cleaning and maintenance; and (ii) provide documentation in Owner's monthly statement of account reflecting the time periods the Unit was used as a complimentary rental;
 - F. For the smooth and efficient operation of the Resort: All reservations, including Owner referrals, must be made through COMPANY so that they may be coordinated with other confirmed reservations. Owner shall schedule personal use of the Unit with COMPANY in accordance with Section 8 of this Agreement and Owner will register with COMPANY upon Owner's arrival to the Resort. In the normal course of business, COMPANY will not notify Owner of reservations secured by or through COMPANY, except by specific request. Owner agrees and understands that Owner will not occupy, use or enter the Unit during periods of time when the Unit has been rented; and Owner may not schedule occupancy of the Unit when the Unit has been reserved unless the reservation can be moved to a similar Unit prior to the time of occupancy;
 - G. Owner will at all times during the Term of this Agreement maintain a minimum non-interest bearing credit balance of US\$1,500.00 with COMPANY for each unit number listed on page 1, which will be used to pay Association Dues, utility bills and maintenance items for the unit(s). If the required credit balance is not maintained for a unit, COMPANY may suspend Rental Management Services for the unit and replenish the credit balance using Unit rental income due to Owner.
7. Rental Income.
- A. COMPANY will retain 33-1/3% of the Rental Income for Unit rentals generated by or through COMPANY
 - B. COMPANY will PAY TO OWNER, on a monthly basis in US Dollars, 66-2/3% of the Rental Income on or about the 30th day of the calendar month following the month (or on or about the next business day when the 30th falls on a weekend or holiday) in which the Rental Income was recognized (or collected in the case of contracted credit-based tour operators);
 - C. COMPANY will PAY TO OWNER, in US Dollars, an additional 5% of the Rental Income for OWNER REFERRED Unit rentals that are accommodated in Owner's Unit. All Owner-referred rentals must be processed through COMPANY. These Owner referral commissions will be identified as separate income items on the monthly statement;

OWNER RENTAL MANAGEMENT AGREEMENT

- D. For the avoidance of doubt, Owner will not receive commissions on travel package inclusions such as car rentals, attraction tickets, transportation, meals, etc., or on other Non-Rental Income, and COMPANY will receive the management services fees described in Schedule "B".
8. Owner's Use and Rental of the Unit. Owner and COMPANY agree that:
- A. Owner and "Friends of Owner" shall have the right to occupy the Unit subject to the terms and conditions of this Agreement and Owner will not occupy or permit the use of the Unit at any time without reserving such periods of occupancy through COMPANY. Availability shall be at the sole discretion of the COMPANY.
- B. If Owner or "Friend of Owner" wishes to use the Unit, Owner or Friend of Owner shall be permitted to use the Unit without either the payment of any rental income to Owner, or the payment of any fees or commission to COMPANY; provided, however, Owner will be responsible for paying to COMPANY the departure cleaning fee set forth in Schedule "B"; and
- C. Owner or Friend of Owner shall also have the option of using the daily or mid-stay cleaning services provided by COMPANY for a fee.
- D. In the event Owner rents the Unit to others, the Owner shall pay to Company all fees, commissions, dues, costs, or the like Company would have been entitled to receive had the Owner placed the rental through Company.
- E. Owner usage is unlimited during "Low Season" and limited to 14 days in "High or Premium Season". The Company in its sole discretion shall determine such seasons. Friend of Owner usage is limited to 14 days per year. Owner is defined as the person or persons whose name is on the deed recorded in Orange County Florida. In the case of a Unit that is owned by an entity or multiple owners other than a married couple, one person from that entity or group must be appointed as the owner of record for usage purposes. All others must be considered Friend of Owner. Friend of Owner usage that exceeds the 14 days allowed shall be placed in the unit at the lowest available Internet rate for that time period.
9. Limited Power of Attorney. Owner does hereby irrevocably name, constitute and appoint COMPANY, its legal representatives, successors and assigns as Owner's attorney-in-fact for the life of this Agreement for the limited purposes of: (i) providing Guests with full access to all common areas associated with the Rental Unit; (ii) causing any and all in-Unit building maintenance activities to be undertaken promptly; (iii) issuing and signing confirmed reservations for the Unit; and (iv) taking any action that may be lawfully permitted and required to evict any Guest. This power of attorney is specifically limited to the above areas and is valid only when circumstances prevent Owner or Owner's representative from representing Owner's interest in a timely manner.

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10. Miscellaneous Provisions. This Agreement shall be subject to and contingent upon the following:
- A. Owner agrees to indemnify and hold COMPANY, its employees, agents, subsidiaries, parent and affiliates free and harmless from any and all claims, demands, damages, costs and expenses (including without limitation attorneys' fees, judgments, fines and amounts paid or to be paid in settlement) arising from, related to, or in connection with this Agreement or the use and occupancy of the Unit, except for such claims, demands, damages, costs or expenses caused by the gross negligence or willful act or omission of the party seeking indemnification;
 - B. COMPANY agrees to indemnify and hold Owner, its heirs, successor, and agents free and harmless from any and all claims, demands, damages, costs and expenses (including without limitation attorneys' fees, judgments, fines and amounts paid or to be paid in settlement) arising from, related to, or in connection with this Agreement or the use and occupancy of the Unit, except for such claims, demands, damages, costs or expenses caused by the gross negligence or willful act or omission of the party seeking indemnification;
 - C. COMPANY, its employees, agents, subsidiaries, parent and affiliate shall not be liable for any loss or damage to any person or property, including but not limited to Owner, Guests, the Unit and its equipment, furnishings and appliance, of any nature resulting from any accident or occurrence in or upon the Unit, the building in which the Unit is a part of the Resort, including but not limited to any and all claims, demands, damages, costs and expenses (including without limitation attorneys' fees, judgments, fines and amounts paid or to be paid in settlement) resulting from: (i) the acts or omissions of Guests; (ii) wind, rain or other elements; (iii) theft, vandalism, fire or act of God;
 - D. All parties to this agreement understand that Manager will endeavor to and make substantial effort to promote the Hotel and thus Unit Rentals in a manner that is consistent with the Hotel Destination. Given the assumed efforts of Manager and the legal requirements regarding trademarks, logos, service marks etc., Owners are not to participate in or cause to be developed, marketed or distributed, any materials pertaining to the Hotel or the rental of the Owner's unit(s) without the express written approval of Manager. Such materials would include, but not necessarily be limited to, web sites, brochures, printed advertisements, flyers or promotional facsimiles. Manager reserves the right to suspend unit rentals until an agreement for cure to a breach of this Section 10(d) can be mutually agreed upon by all parties.
 - E. With respect to the Unit and Owner's personal property therein, Owner shall be responsible for procuring and maintaining at Owner's expense an appropriate homeowner's insurance policy with an insurance company authorized to provide insurance in the State of Florida and Owner shall name COMPANY as coinsured on said policy;

OWNER RENTAL MANAGEMENT AGREEMENT

- F. COMPANY will at all times during the Term of this Agreement maintain applicable insurance policies or other umbrella coverage as necessary;
- G. Owner shall store private property in the Unit at Owner's own risk (COMPANY assumes no liability for the loss or damage thereof);
- H. The parties hereto agree and acknowledge that this Agreement constitutes the entire Agreement between the parties and there are no oral or written amendments, modifications, other agreements or representations. Items contained in this Agreement supersede any related items referred to elsewhere. The parties intend this Agreement to be legally binding. Headings contained in this Agreement are for convenience purposes only. This Agreement shall be governed and construed under the laws of the State of Florida;
- I. Owner and COMPANY agree and acknowledge that no warranties regarding any guarantee of rental income amounts or Unit occupancy have been made by either party; and
- J. Owner agrees to permit placement within the unit of any advertising material by COMPANY.
- K. If any notice is required pursuant to this Agreement, notice shall be deemed effective when placed in the U.S Mail, as the case may be, and addressed to Owner at the Owner's address set forth on Page 1 of this Agreement, or to COMPANY at the following address and facsimile number (or such other addresses and facsimile numbers as the parties may provide to one another in writing from time to time):

Lake Buena Vista Resort and Spa Management LLC
8113 Resort Village Drive
Orlando, FL 32821
With copy to facsimile number: (407) 597-1600

OWNER RENTAL MANAGEMENT AGREEMENT

IN WITNESS WHEREOF the parties have signed this Agreement effective the date first written above, or upon the termination of any prior and currently in effect rental agreement(s), if any, relating to the Unit, whichever is later.

OWNER:

(If Unit is owned by husband and wife, both must sign. If Owner is a company, two authorized officers must sign and indicate position title.)

By: _____
Owner's Signature Date

Each of whom signed in the presence of:

Witness's Signature Date

Witness's Printed Name

COMPANY:

By: _____
Lake Buena Vista Resort
and Spa Management, LLC Date

In the presence of:

Witness's Signature Date

IMPORTANT: Please forward a signed original copy of this Agreement to:

Lake Buena Vista Resort and Spa Management LLC
8113 Resort Village Drive - Orlando, Florida 32821

In addition to forwarding a signed original, you may FAX a signed copy
of this Agreement to our offices at: (407) 597-1600.

OWNER RENTAL MANAGEMENT AGREEMENT

SCHEDULE A

COMPANY'S RESPONSIBILITIES

COMPANY shall maintain an operating office or offices containing the facilities necessary to operate the Rental Program. Additionally, COMPANY'S responsibilities shall include but are not limited to the following:

1. Arrange for vacation packages and the rental of Units;
2. Process and record reservations;
3. Collect and account for advance deposits;
4. Process cancellations and refunds;
5. Communicate with Guests prior to arrival where applicable;
6. Process and remit travel agent commissions;
7. Check in Guests;
8. Collect all money due from Guests including damage security deposits if applicable;
9. Provide Guests with an information package;
10. Issue keys;
11. Provide housekeeping services;
12. Clean all linens and towels;
13. Supply Units with cleaning and hygiene supplies including but not limited to kitchen cleaning supplies, paper products, dishwasher soap, bath soap, hair-wash products, trash can liners, and guest stationery and such other items as may be necessary or desirable;
14. Inspect for damages and attempt to collect fair and reasonable damage repair or replacement expenses;
15. Collect keys;
16. Maintain toll free telephone numbers for use by the travel industry and for use by the general public and Owners;
17. Develop and distribute brochures to individuals and the travel industry;
18. Advertise and promote the Units and the Resort;
19. Develop and maintain a web site promoting Units and the Resort;
20. Maintain membership in lodging and hospitality organizations;
21. Provide a directory of Resort services in each Unit;
22. Provide an in-room Unit maintenance program;
23. Provide quarterly inspections of Emergency Lights and Smoke Detectors;
24. Provide all other services set forth in the foregoing Agreement.

OWNER RENTAL MANAGEMENT AGREEMENT

SCHEDULE B

MANAGEMENT SERVICES FEES (per unit number listed on page 1)

Departure Cleaning, per booking

	1 Night	2 Night	3+ Night
Two Bedroom	\$22.00	\$44.00	\$65.00
Three Bedroom	\$29.00	\$58.00	\$85.00
Four Bedroom	\$35.00	\$70.00	\$105.00

MONTHLY

Monthly Management Services	INC
Marketing & Advertising Contribution	\$35.00
Interior Pest Control	Actual fee charged by other

QUARTERLY

Inspection of Life/Safety Equipment and Lights	INC
HVAC Maintenance/Filter Replacement	\$45.00
Appliance Preventative Maintenance	\$45.00

SEMI-ANNUALLY

Fire Extinguisher Renewal	\$30.00
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ANNUALLY

State License (as needed)	Actual fee charged by other
Occupational License	Actual fee charged by other

OTHER

Credit Card Processing	Actual fee charged by others
Travel Agent Commissions	Actual fee charged by others
Carpet Cleaning	\$95.00 – Two Bedroom \$105.00 – Three Bedroom \$150.00 – Four Bedroom

Upholstery Cleaning	\$95.00 – Two Bedroom \$105.00 – Three Bedroom \$150.00 – Four Bedroom
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Owner Housekeeping Fees	No Cleaning Fees
Friend of Owner Housekeeping Fees	\$125.00 Departure Clean
(not staying at regular rate)	\$40.00 Mid Stay Clean \$10.00 Daily Light Touch

OWNER RENTAL MANAGEMENT AGREEMENT

The amounts in Exhibit B shall remain FIXED for the calendar year in which the contract is executed. Owner agrees to pay for the above management services, which Manager may bill to Owner's account with Manager. Owner is not responsible for those items marked "Guest Expense". Manager reserves the right to modify the amounts being charged in Exhibit B on an annual basis.

SCHEDULE C

INITIATION FEES (per each unit number listed on page 1)

Antigua - 2 Bedroom 2 Bathroom Suite	\$975.00
Barbados - 3 Bedroom 2 Bathroom Suite	\$975.00
St. Lucia - 3 Bedroom 3 Bathroom Suite	\$1,000.00
Jamaican - 4 Bedroom Standard	\$1,100.00
Grand Cayman - 4 Bedroom Presidential	\$1,100.00

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. ☐ Individual/sole proprietor or single-member LLC ☐ 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. ☐ Other (see instructions) ► _____ ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate	
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) _____ (Applies to accounts maintained outside the U.S.)	
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 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the 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)(ii)

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) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ 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 ⁴
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.

**Certificate of Foreign Person's Claim That Income Is
Effectively Connected With the Conduct of a Trade or
Business in the United States**

▶ Section references are to the Internal Revenue Code.

▶ Go to www.irs.gov/FormW8ECI for instructions and the latest information.

▶ Give this form to the withholding agent or payer. Do not send to the IRS.

OMB No. 1545-1621

Note: Persons submitting this form must file an annual U.S. income tax return to report income claimed to be effectively connected with a U.S. trade or business. See instructions.**Do not use this form for:**

- A beneficial owner solely claiming foreign status or treaty benefits **Instead, use Form:**
W-8BEN or W-8BEN-E
- A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) W-8EXP

Note: These entities should use Form W-8ECI if they received effectively connected income and are not eligible to claim an exemption for chapter 3 or 4 purposes on Form W-8EXP.

- A foreign partnership or a foreign trust (unless claiming an exemption from U.S. withholding on income effectively connected with the conduct of a trade or business in the United States) W-8BEN-E or W-8IMY
- A person acting as an intermediary W-8IMY

Note: See instructions for additional exceptions.**Part I Identification of Beneficial Owner** (see instructions)

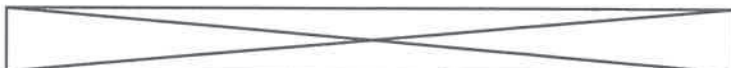
1 Name of individual or organization that is the beneficial owner	2 Country of incorporation or organization												
3 Name of disregarded entity receiving the payments (if applicable)													
4 Type of entity (check the appropriate box): <table style="width: 100%; border: none;"> <tr> <td>☐ Partnership</td> <td>☐ Simple trust</td> <td>☐ Individual</td> <td>☐ Corporation</td> </tr> <tr> <td>☐ Government</td> <td>☐ Grantor trust</td> <td>☐ Complex trust</td> <td>☐ Estate</td> </tr> <tr> <td>☐ Private foundation</td> <td>☐ International organization</td> <td>☐ Central bank of issue</td> <td>☐ Tax-exempt organization</td> </tr> </table>		☐ Partnership	☐ Simple trust	☐ Individual	☐ Corporation	☐ Government	☐ Grantor trust	☐ Complex trust	☐ Estate	☐ Private foundation	☐ International organization	☐ Central bank of issue	☐ Tax-exempt organization
☐ Partnership	☐ Simple trust	☐ Individual	☐ Corporation										
☐ Government	☐ Grantor trust	☐ Complex trust	☐ Estate										
☐ Private foundation	☐ International organization	☐ Central bank of issue	☐ Tax-exempt organization										
5 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address. City or town, state or province. Include postal code where appropriate. Country													
6 Business address in the United States (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address. City or town, state, and ZIP code													
7 U.S. taxpayer identification number (required—see instructions) ☐ SSN or ITIN ☐ EIN	8 Foreign tax identifying number												
9 Reference number(s) (see instructions)	10 Date of birth (MM-DD-YYYY)												
11 Specify each item of income that is, or is expected to be, received from the payer that is effectively connected with the conduct of a trade or business in the United States (attach statement if necessary).													

Part II Certification

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- I am the beneficial owner (or I am authorized to sign for the beneficial owner) of all the payments to which this form relates,
- The amounts for which this certification is provided are effectively connected with the conduct of a trade or business in the United States,
- The income for which this form was provided is includible in my gross income (or the beneficial owner's gross income) for the taxable year, and
- The beneficial owner is not a U.S. person.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the payments of which I am the beneficial owner or any withholding agent that can disburse or make payments of the amounts of which I am the beneficial owner.

I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.**Sign
Here**


Signature of beneficial owner (or individual authorized to sign for the beneficial owner)

Print name

Date (MM-DD-YYYY)

☐ I certify that I have the capacity to sign for the person identified on line 1 of this form.

Instructions for Form W-8ECI

(Rev. July 2017)



Department of the Treasury
Internal Revenue Service

Certificate of Foreign Person's Claim That Income Is Effectively Connected With the Conduct of a Trade or Business in the United States

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

Future Developments. For the latest information about developments related to Form W-8ECI and its instructions, such as legislation enacted after they were published, go to IRS.gov/FormW8ECI.

What's New

These instructions have been updated to reflect temporary and final regulations under chapters 3 and 4 published in January 2017. These instructions include additional guidance for when a foreign TIN or date of birth is required to be included on Form W-8ECI. In addition, these instructions include guidance about the use of electronic signatures.

General Instructions

Note. For definitions of terms used throughout these instructions, see *Definitions*, later.

Purpose of Form

Foreign persons are generally subject to U.S. tax at a 30% rate on income they receive from U.S. sources. However, no withholding under section 1441 or 1442 is required on income that is, or is deemed to be, effectively connected with the conduct of a trade or business in the United States and is includible in the beneficial owner's gross income for the tax year.

This withholding exemption does not apply to personal services income and income subject to withholding under section 1445 (dispositions of U.S. real property interests) or section 1446 (foreign partner's share of effectively connected income).

Income effectively connected with the conduct of a trade or business in the United States is not a withholdable payment under chapter 4 and thus is not subject to withholding under sections 1471 or 1472.

If you receive effectively connected income from sources in the United States, you must provide Form W-8ECI to:

- Establish that you are not a U.S. person,
- Claim that you are the beneficial owner of the income for which Form W-8ECI is being provided or are an entity engaged in a U.S. trade or business submitting Form W-8ECI on behalf of your owners, partners, or beneficiaries, and
- Claim that the income is effectively connected with the conduct of a trade or business in the United States.

If you expect to receive both income that is effectively connected and income that is not effectively connected from a withholding agent, you must provide Form W-8ECI for the effectively connected income and Form W-8BEN,

Form W-8BEN-E, Form W-8EXP, or Form W-8IMY (as appropriate) for income that is not effectively connected.

If you submit Form W-8ECI to a partnership, the income claimed to be effectively connected with the conduct of a U.S. trade or business is subject to withholding under section 1446. If a nominee holds an interest in a partnership on your behalf, you, not the nominee, must submit the form to the partnership or nominee that is the withholding agent.

If you are a foreign partnership, a foreign simple trust, or a foreign grantor trust with effectively connected income, you can submit Form W-8ECI without attaching Forms W-8BEN, W-8BEN-E, or other documentation for your foreign partners, beneficiaries, or owners.

A withholding agent or payer of the income can rely on a properly completed Form W-8ECI to treat the payment associated with the Form W-8ECI as a payment to a foreign person who beneficially owns the amounts paid and is either entitled to an exemption from withholding under sections 1441, 1442, 1471, or 1472 because the income is effectively connected with the conduct of a trade or business in the United States or subject to withholding under section 1446.

Provide Form W-8ECI to the withholding agent or payer before income is paid, credited, or allocated to you. Failure by a beneficial owner to provide a Form W-8ECI when requested may lead to withholding at the 30% rate or the backup withholding rate under section 3406.

Additional information. For additional information and instructions for the withholding agent, see the Instructions for the Requester of Forms W-8BEN, W-8BEN-E, W-8ECI, W-8EXP, and W-8IMY.

Who Must Provide Form W-8ECI

You must give Form W-8ECI to the withholding agent or payer if you are a foreign person and you are the beneficial owner of U.S. source income that is (or is deemed to be) effectively connected with the conduct of a trade or business within the United States or are an entity (including a foreign partnership or foreign trust) engaged in a U.S. trade or business submitting this form on behalf of your owners, partners, or beneficiaries.

Do not use Form W-8ECI if:

- You are a nonresident alien individual who claims exemption from withholding on compensation for independent or certain dependent personal services performed in the United States. Instead, provide Form 8233 or Form W-4.
- You are the beneficial owner of a payment subject to withholding and are claiming an exemption from withholding for a reason other than a claim that the income is effectively connected with the conduct of a trade or business in the United States. For example, if you

are a foreign person who is the beneficial owner of U.S. source income that is not effectively connected with a U.S. trade or business and you are claiming a reduced rate of withholding under an applicable income tax treaty in effect, do not use Form W-8ECI. Instead, provide Form W-8BEN or Form W-8BEN-E.

- You are a foreign person receiving proceeds from the disposition of a U.S. real property interest. Instead, see Form 8288-B.
- You are filing for a foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession claiming the applicability of section 115(2), 501(c), 892, 895, or 1443(b). Instead, provide Form W-8EXP. However, you should use Form W-8BEN-E if you are claiming treaty benefits or are providing the form only to claim exempt recipient status for backup withholding purposes. You should use Form W-8ECI, however, if you received effectively connected income (for example, income from commercial activities).
- You are acting as an intermediary (acting not for your own account or for that of your partners, but for the account of others as an agent, nominee, or custodian) or qualified intermediary with respect to a payment subject to withholding. Instead, provide Form W-8IMY.
- You are a foreign partnership or foreign trust acting in your capacity as a withholding foreign partnership or a withholding foreign trust for purposes of sections 1441, 1442, and 1471 through 1474. A withholding foreign partnership is, generally, a foreign partnership that has entered into a withholding agreement with the IRS under which it agrees to assume primary withholding responsibility for each partner's distributive share of income subject to withholding that is paid to the partnership. A withholding foreign trust is, generally, a foreign simple trust or a foreign grantor trust that has entered into a withholding agreement with the IRS under which it agrees to assume primary withholding responsibility for each beneficiary's or owner's distributive share of income subject to withholding that is paid to the trust. Instead, provide Form W-8IMY.
- You are a foreign corporation that is a personal holding company receiving compensation described in section 543(a)(7). Such compensation is not exempt from withholding as effectively connected income but can be exempt from withholding on another basis.
- You are a foreign partner in a partnership and the income allocated to you from the partnership is effectively connected with the conduct of the partnership's trade or business in the United States. Instead, provide Form W-8BEN or Form W-8BEN-E (as applicable). However, if you made or will make an election under section 871(d) or 882(d), provide Form W-8ECI. In addition, if you are otherwise engaged in a trade or business in the United States and you want your allocable share of income from the partnership to be subject to withholding under section 1446, provide Form W-8ECI.

Giving Form W-8ECI to the withholding agent. Do not send Form W-8ECI to the IRS. Instead, give it to the person who is requesting it from you. Generally, this will be the person from whom you receive the payment, who credits your account, or a partnership that allocates

income to you. Give Form W-8ECI to the person requesting it before the payment is made, credited, or allocated. If you do not provide Form W-8ECI, the withholding agent can have to withhold at the 30% rate or the backup withholding rate. A separate Form W-8ECI generally must be given to each withholding agent.

U.S. branch of foreign bank or insurance company.

A payment to a U.S. branch of a foreign bank or a foreign insurance company that is subject to U.S. regulation by the Federal Reserve Board or state insurance authorities is presumed to be effectively connected with the conduct of a trade or business in the United States if the withholding agent has an EIN provided by the branch. The presumption does not apply if the branch provides a withholding agent with a Form W-8BEN-E for the income.

Expiration of Form W-8ECI. Generally, a Form W-8ECI will remain valid for a period starting on the date the form is signed and ending on the last day of the third succeeding calendar year, unless a change in circumstances makes any information on the form incorrect. For example, a Form W-8ECI signed on September 30, 2017, generally remains valid through December 31, 2020.

Change in circumstances. If a change in circumstances makes any information on the Form W-8ECI you have submitted incorrect, you must notify the withholding agent or payer within 30 days of the change in circumstances and you must file a new Form W-8ECI or other appropriate form. For example, if during the tax year any part or all of the income is no longer effectively connected with the conduct of a trade or business in the United States, your Form W-8ECI is no longer valid. You must notify the withholding agent and provide Form W-8BEN, W-8BEN-E, W-8EXP, or W-8IMY. See Regulations section 1.1441-1(e)(4)(ii)(D) for the definition of a change in circumstances for purposes of chapter 3, and Regulations section 1.1471-(c)(6)(ii)(E) for purposes of chapter 4.

Definitions

Beneficial owner. For payments other than those for which a reduced rate of withholding is claimed under an income tax treaty, the beneficial owner of income is generally the person who is required under U.S. tax principles to include the income in gross income on a tax return. A person is not a beneficial owner of income, however, to the extent that person is receiving the income as a nominee, agent, or custodian, or to the extent the person is a conduit whose participation in a transaction is disregarded. In the case of amounts paid that do not constitute income, beneficial ownership is determined as if the payment were income.

Foreign partnerships, foreign simple trusts, and foreign grantor trusts are not the beneficial owners of income paid to the partnership or trust. The beneficial owners of income paid to a foreign partnership are generally the partners in the partnership, provided that the partner is not itself a partnership, foreign simple or grantor trust, nominee or other agent. The beneficial owners of income paid to a foreign simple trust (a foreign trust that is described in section 651(a)) are generally the

beneficiaries of the trust, if the beneficiary is not a foreign partnership, foreign simple or grantor trust, nominee or other agent. The beneficial owners of a foreign grantor trust (a foreign trust to the extent that all or a portion of the income of the trust is treated as owned by the grantor or another person under sections 671 through 679) are the persons treated as the owners of the trust. The beneficial owners of income paid to a foreign complex trust (a foreign trust that is not a foreign simple trust or foreign grantor trust) is the trust itself.

Generally, these beneficial owner rules apply for purposes of sections 1441, 1442, and 1446, except that section 1446 requires a foreign simple trust to provide a Form W-8 on its own behalf rather than on behalf of the beneficiary of such trust.

The beneficial owner of income paid to a foreign estate is the estate itself.

A payment to a U.S. partnership, U.S. trust, or U.S. estate is treated as a payment to a U.S. payee. A U.S. partnership, trust, or estate should provide the withholding agent with a Form W-9. However, for purposes of section 1446, a U.S. grantor trust shall not provide the withholding agent a Form W-9. Instead, the grantor or other owner must provide Form W-8 or Form W-9 as appropriate.

Chapter 3. Chapter 3 means chapter 3 of the Internal Revenue Code (Withholding of Tax on Nonresident Aliens and Foreign Corporations). Chapter 3 contains sections 1441 through 1464.

Chapter 4. Chapter 4 means chapter 4 of the Internal Revenue Code (Taxes to Enforce Reporting on Certain Foreign Accounts). Chapter 4 contains sections 1471 through 1474.

Disregarded entity. A business entity that has a single owner and is not a corporation under Regulations section 301.7701-2(b) is disregarded as an entity separate from its owner. A disregarded entity does not submit Form W-8ECI to a partnership for purposes of section 1446. Instead, the owner of such entity provides the appropriate documentation. See Regulations section 1.1446-1.

Effectively connected income. Generally, when a foreign person engages in a trade or business in the United States, all income from sources in the United States other than fixed or determinable annual or periodical (FDAP) income (for example, interest, dividends, rents, and certain similar amounts) is considered income effectively connected with a U.S. trade or business. FDAP income may or may not be effectively connected with a U.S. trade or business. Factors to be considered to determine whether FDAP income and similar amounts from U.S. sources are effectively connected with a U.S. trade or business include whether:

- The income is from assets used in, or held for use in, the conduct of that trade or business, or
- The activities of that trade or business were a material factor in the realization of the income.

There are special rules for determining whether income from securities is effectively connected with the active conduct of a U.S. banking, financing, or similar business. See section 864(c)(4)(B)(ii) and Regulations section 1.864-4(c)(5)(ii) for more information.

Effectively connected income, after allowable deductions, is taxed at graduated rates applicable to U.S. persons and resident aliens, rather than at the 30% rate. You must report this income on your annual U.S. income tax or information return.

A partnership that has effectively connected income allocable to foreign partners is generally required to withhold tax under section 1446. The withholding tax rate on a partner's share of effectively connected income is 35% for corporate partners and 39.6% for all other taxable partners. In certain circumstances the partnership can withhold tax at the highest applicable rate to a particular type of income (for example, long-term capital gain allocated to a noncorporate partner). Any amount withheld under section 1446 on your behalf, and reflected on Form 8805 issued by the partnership to you, can be credited on your U.S. income tax return.

Foreign person. A foreign person includes a nonresident alien individual, a foreign corporation, a foreign partnership, a foreign trust, a foreign estate, and any other person that's not a U.S. person.

Nonresident alien individual. Any individual who is not a citizen or resident alien of the United States is a nonresident alien individual. An alien individual meeting either the "green card test" or the "substantial presence test" for the calendar year is a resident alien. Any person not meeting either test is a nonresident alien individual. Additionally, an alien individual who is treated as a nonresident alien pursuant to Regulations section 301.7701(b)-7 for purposes of computing the individual's U.S. tax liability, or an alien individual who is a bona fide resident of Puerto Rico, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, or American Samoa is a nonresident alien individual.

See Pub. 519 for more information on resident and nonresident alien status including information about the "green card test" and "substantial presence test."



Even though a nonresident alien individual married to a U.S. citizen or resident alien can choose to be treated as a resident alien for certain purposes (for example, filing a joint income tax return), such individual is still treated as a nonresident alien for withholding tax purposes on all income except wages.

Withholding agent. Any person, U.S. or foreign, that has control, receipt, custody, disposal, or payment of U.S. source FDAP income subject to chapter 3 withholding is a withholding agent. For purposes of chapter 4, any person, U.S. or foreign, that has control, receipt, custody, disposal, or payment of a withholdable payment is a withholding agent. The withholding agent can be an individual, corporation, partnership, trust, association, or any other entity including (but not limited to) any foreign intermediary, foreign partnership, and U.S. branches treated as U.S. person. Generally, the person who pays (or causes to be paid) an amount subject to withholding to the foreign person (or to its agent) must withhold.

For purposes of section 1446, the withholding agent is the partnership conducting the trade or business in the United States. For a publicly traded partnership, the withholding agent can be the partnership, a nominee

holding an interest on behalf of a foreign person, or both. See Regulations sections 1.1446-1 through 1.1446-6.

Withholdable payment. A withholdable payment means any payment of U.S. source FDAP income, subject to certain exemptions described in Regulations sections 1.1471-2(b) and 1.1473-1(a). However, no exceptions to withholding on U.S. source FDAP income for purposes other than chapter 4 apply when determining whether a payment is a withholdable payment. For example, an exclusion from an amount subject to withholding under Regulations section 1.1441-2(a) does not apply for purposes of determining whether a payment constitutes a withholdable payment. Under chapter 4, a payment of effectively connected income is not a withholdable payment.

U.S. person. A U.S. person is defined in section 7701(a)(30) and includes an individual who is a citizen or resident of the United States, as well as domestic partnerships, corporations, trusts, and estates.

Specific Instructions

Part I

Line 1. Enter your name. If you are providing this form for a disregarded entity with a single owner who is a foreign person, this form should be completed and signed by the foreign single owner. If the account to which a payment is made or credited is in the name of the disregarded entity, the foreign single owner can inform the withholding agent of this fact by including the name of the disregarded entity on line 3 of Part I of the form.

TIP *If you own the income or account jointly with one or more other persons, the income or account will be treated by the withholding agent as owned by a foreign person if Forms W-8ECI are provided by all of the owners. If the withholding agent receives a Form W-9 from any of the joint owners the payment must be treated as made to a U.S. person.*

Line 2. If you are providing this form for a corporation, enter the country of incorporation. If you are filing for another type of entity, enter the country under whose laws the entity is created, organized, or governed. If you are an individual, provide your country of residence for tax purposes.

Line 3. If you are providing this form for a disregarded entity, enter the name of the disregarded entity receiving the payment. This line is not required but can assist the withholding agent that is making a payment to you. The withholding agent can request additional referencing information (such as your account number) which should be entered on line 9. When completing this form, do not provide information concerning the disregarded entity on any line other than this line 3 or line 9. Instead, you should complete the form using the information of the owner of the disregarded entity.

Line 4. Check the box that applies. By checking a box, you are representing that you qualify for this classification. You must check the one box that represents your classification (for example, corporation, partnership, etc.)

under U.S. tax principles. If more than one classification applies to you, select the most specific status available. For example, if you are a private foundation, you are also considered a tax-exempt organization, and you should check the box for private foundation rather than the box for tax-exempt organization.

Line 5. Your permanent residence address is the address in the country where you claim to be a resident for that country's income tax. Do not show the address of a financial institution, a post office box, or an address used solely for mailing purposes unless such address is the registered address of an entity identified on line 1 which does not have another address in the jurisdiction. If you are an individual who does not have a tax residence in any country, your permanent residence is where you normally reside. If you are not an individual and you do not have a tax residence in any country, the permanent residence address is where you maintain your principal office.

Line 6. Enter your business address in the United States. Do not show a post office box.

Line 7. Enter your U.S. taxpayer identification number (TIN). A U.S. TIN is a social security number (SSN), employer identification number (EIN), or IRS individual taxpayer identification number (ITIN). Check the appropriate box for the type of U.S. TIN you are providing. You are required to provide a TIN for this form to be valid.

If you are an individual, you are generally required to enter your SSN. To apply for an SSN, get Form SS-5 from a Social Security Administration (SSA) office or online at www.ssa.gov/forms/ss-5.pdf. If in the United States, you can call the SSA at 1-800-772-1213. Fill in Form SS-5 and return it to the SSA.

If you do not have an SSN and are not eligible to get one, you must get an ITIN. To apply for an ITIN, file Form W-7 with the IRS. It usually takes 4-6 weeks to get an ITIN.

If you are not an individual (for example, if you are a foreign estate or trust), or you are an individual who is an employer or who is engaged in a U.S. trade or business as a sole proprietor, use Form SS-4 to obtain an EIN. If you are a disregarded entity, enter the U.S. TIN of your foreign single owner.

TIP *You can also apply for an EIN online. For more information, visit IRS.gov/businesses/small-businesses-self-employed/apply-for-an-employer-identification-number-ein-online.*

Line 8. If you are providing this Form W-8ECI to document yourself as an account holder (as defined in Regulations section 1.1471-5(a)(3)) with respect to a financial account (as defined in Regulations section 1.1471-5(b)) that you hold at a U.S. office of a financial institution (including a U.S. branch of an FFI) and you receive U.S. source income reportable on a Form 1042-S associated with this form, you must provide the tax identifying number (TIN) issued to you by your jurisdiction of tax residence identified on line 5 unless:

- You have not been issued a TIN (including if the jurisdiction does not issue TINs), or

- You properly identified yourself as a government, central bank of issue, or international organization on line 4.

If you are providing this form to document a financial account described above but you do not enter a TIN on line 8 and you are not a government, central bank of issue, or international organization, you must provide the withholding agent with an explanation of why you have not been issued a TIN. For this purpose, an explanation is a statement that you are not legally required to obtain a TIN in your jurisdiction of tax residence. The explanation may be written on line 8, in the margins of the form, or on a separate attached statement associated with the form. If you are writing the explanation on line 8, you can shorten it to "not legally required." Do not write "not applicable."

Line 9. You or the withholding agent requesting this form can use this line to include any referencing information that is useful to the withholding agent in carrying out its obligations. For example, you can use line 9 to include the name and number of the account for which you are providing the form.

Line 10. If you are providing this Form W-8ECI to document yourself as an account holder with respect to a financial account (as described in line 8 above) that you hold at a U.S. office of a financial institution (including a U.S. branch of an FFI), provide your date of birth if you are an individual. Use the following format to input your information: MM-DD-YYYY. For example, if you were born on April 15, 1975, you would enter 04-15-1975.

Line 11. You must specify the items of income that are effectively connected with the conduct of a trade or business in the United States. You will generally have to provide Form W-8BEN, Form W-8BEN-E, Form W-8EXP, or Form W-8IMY for those items from U.S. sources that are not effectively connected with the conduct of a trade or business in the United States.

If you are providing this form to a partnership because you are a partner and have made an election under section 871(d) or section 882(d), attach a copy of the election to the form. If you have not made the election, but intend to do so effective for the current tax year, attach a statement to the form indicating your intent. See Regulations section 1.871-10(d)(3).

Part II

Signature. Form W-8ECI must be signed and dated by the beneficial owner of the income, or, if the beneficial owner is not an individual, by an authorized representative or officer of the beneficial owner. If an authorized representative or agent is completing Form W-8ECI on behalf of the beneficial owner of the income, the representative or agent must check the box to certify that he or she has the legal capacity to sign for the person identified on line 1. If Form W-8ECI is completed by an agent acting under a duly authorized power of attorney for the beneficial owner, the form must be accompanied by the power of attorney in proper form or a copy thereof specifically authorizing the agent to represent the principal

in making, executing, and presenting the form. This requirement does not apply to a partnership or other flow-through entity submitting this form with respect to a payment of effectively connected income that is beneficially owned by the entity's partners or owners. Form 2848 can be used for this purpose. The agent, as well as the beneficial owner, can incur liability for the penalties provided for an erroneous, false, or fraudulent form.

A withholding agent can allow you to provide this form with an electronic signature. The electronic signature must indicate that the form was electronically signed by a person authorized to do so (for example, with a time and date stamp and statement that the form has been electronically signed). Simply typing your name into the signature line is not an electronic signature.



If any information on Form W-8ECI becomes incorrect, you must submit a correct new form within 30 days to the requester of this form unless you will not receive a future payment from the withholding agent that would require an updated Form W-8.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. If you want to receive exemption from withholding on income effectively connected with the conduct of a trade or business in the United States, you are required to provide the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents can become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for business taxpayers filing this form is approved under OMB control number 1545-0123. The estimated burden for all other taxpayers who file this form is shown below.

The estimated average time is: **Recordkeeping**, 4 hr., 4 min.; **Learning about the law or the form**, 1 hr., 51 min.; **Preparing and providing the form**, 3 hr., 12 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can send us comments from IRS.gov/FormComments. You can write to the Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. **Do not** send Form W-8ECI to this office. Instead, give it to your withholding agent.

LIMITED POWER OF ATTORNEY

I, _____ of _____
(permanent Residence), do hereby appoint John Gordon of Lake Buena Vista Resort and Spa Management LLC, located at 8113 Resort Village Drive, Orlando, Florida 32821 as my attorney-in-fact (agent) of Unit _____, _____, _____, Orlando, Florida; owned by me; with the following powers to be exercised in my name and for my benefit pertaining to the property described above located in Orlando, Florida:

To exercise or perform any act, power, duty, right or obligation whatsoever that I now have or may hereafter acquired, relating to any person, matter, transaction or property, real or personal, tangible or intangible, now owned or hereafter acquired by me, including, without limitation, the following specifically enumerated powers relating to my property as described above and located in Orlando Florida. I grant to my agent full power and authority to do everything necessary in exercising any of the powers granted here as fully as I might or could do if personally present, with full power of substitution or revocation, ratifying and confirming all that my agent shall lawfully do or cause to be done by virtue of this power of attorney and the powers granted here. To include but not limited to "Walk Through" procedures, signing of all necessary documents, contracting for all utilities, telephone, insurance, furnishings, any and all dealings with Association, including the payment of monthly fees, the disbursing of and dealings with mortgage payments, taxes, real estate taxes and tangible taxes on my behalf.

Giving and granting unto John Gordon said attorney full power and authority to and perform all and every act and thing whatsoever requisite and necessary to be done about the premises described above as fully, to all intents and purposes, as they might or could do if personally present, with full substitution and revocation, hereby ratifying and confirming all that John Gordon or Designee said attorney or substitute shall do or cause to be done by virtue hereof.

Photographic Copies; Photographic or other facsimile reproductions of this executed power may be made and delivered by my agent, and be relied upon by any person to the same extent as though the copy were an original. Anyone who acts in reliance upon any representation or certificate of my agent, or upon a reproduction of this power, shall not be liable for permitting my agent to perform any act pursuant to this power.

I have signed and delivered this general durable power of attorney on this, _____ day, of _____, 20____.

SIGNATURE

WITNESS

PRINTED NAME

WITNESS

STATEMENT INFORMATION

Statements are generated on the 30th day of the following month of consumption. Included in your monthly statement you will see DETAILED financial information pertaining to the activity of your unit for that month. The statement will reflect your income/guest stays, your charges and bills paid and the remaining balance. All balances over and above the \$1,500.00 minimum fund (see Rental Agreement section 4. page 6. Undertakings by Owner) will either be deposited into your US Bank Account or will be mailed to you in US funds check form.

Should you choose direct deposit, please complete the attached Direct Deposit Authorization enclosed, indicating your Bank Institution, Account number and ACH number. Please note we can only offer Direct Deposit to owners holding a US Bank Account.

Your Lake Buena Vista Resort and Spa Management LLC Statement will show the gross income earned per reservation along with detailed descriptions of any relevant deductions. All charges are disclosed (per schedule B in your Rental Management Agreement). Statements will show both the financial information for that month and the year to date totals. In addition, you will receive a monthly Newsletter. This Newsletter will provide you with information on what is happening at the resort, news from the various departments (to include Housekeeping & Maintenance) enhancements & improvements throughout the common elements of the resort that may have taken place or be in the planning stages, Sales & Marketing activity and inclusions, details of the Global Marketing effort, upcoming trade participation and media exposure and most importantly, unit type information regarding Rates & Occupancy for your comparison.

ELECTRONIC FUND TRANSFER

Lake Buena Vista Resort and Spa Management LLC is pleased to offer Direct Deposit into your US Bank Account. Please complete the following information and forward us with your completed package.

PLEASE COMPLETE

NAME ON ACCOUNT: _____

NAME OF BANK: _____

BANK ADDRESS: _____

ACCOUNT NUMBER: _____

ABA/ACH NUMBER: _____

PLEASE ATTACH A VOIDED CHECK OR DEPOSIT SLIP

UNIT ADDRESS: _____

SIGNATURE: _____

OWNER RESERVATIONS

Attached please find a copy of the Lake Buena Vista Resort and Spa Management LLC Owner Reservation Form. Please use this form when requesting owner reservations and referrals. It is the policy of Lake Buena Vista Resort and Spa Management LLC not to pre assign bookings from an outside source until the date of arrival. We do this in order to allow for even distribution of both occupancies and rate and to ensure equitable rotation of bookings. Operationally, this eliminates challenges as there can be many situations that might make it necessary for us to change an assignment.

Owner Reservations should be faxed or emailed to the Reservations Manager:

Fax: 407-597-1600 | Email: ownerreservations@lbvorlandoresort.com

The reservations department will make your reservation and book your unit for the arrival. You will receive either a faxed or email confirmation number back to you. For your convenience below are the guidelines for Owners reservations per your Management Rental Agreement.

Owner's Use and Rental of the Unit. Owner and Lake Buena Vista Resort and Spa Management LLC agree that:

Owner and "Friends of Owner" shall have the right to occupy the Unit subject to the terms and conditions of this Agreement and Owner will not occupy or permit the use of the Unit at any time without reserving such periods of occupancy through Lake Buena Vista Resort and Spa Management LLC;

In the event Owner rents the Unit to others, the Owner shall pay to Lake Buena Vista Resort and Spa Management LLC all fees, commissions, dues, costs, or the like Lake Buena Vista Resort and Spa Management LLC would have been entitled to receive had the Owner placed the rental through Lake Buena Vista Resort and Spa Management LLC.

Owner annual usage is unlimited during "Low Season", limited to 14 days in "High or Premium Season" unless prior consent from Lake Buena Vista Resort and Spa Management LLC. Such seasons shall be determined by Lake Buena Vista Resort and Spa Management LLC in its sole discretion. Friend of Owner (complimentary stay) usage is limited to 14 days per year. Owner is defined as the person or persons whose name is on the deed recorded in Osceola County Florida. In the case of a Unit that is owned by an entity or multiple owners other than a married couple, one person from that entity or group must be appointed as the owner of record for usage purposes. All others must be considered Friend of Owner. Friend of Owner usage that exceeds the 14 days allowed shall be placed in the unit at the lowest available internet rate for that time period.

If Owner or "Friend of Owner" wishes to use the Unit, Owner or Friend of Owner shall be permitted to use the Unit without either the payment of any rental income to Owner, or the payment of any fees or commission to Lake Buena Vista Resort and Spa Management LLC; provided, however, Owner will be responsible for paying to Lake Buena Vista Resort and Spa Management LLC the departure cleaning fee set forth in Schedule "B"; and Owner or "Friend of Owner" shall also have the option of using the daily or mid-stay cleaning services provided by Lake Buena Vista Resort and Spa Management LLC at the rates set forth in Schedule "B".

OWNER RESERVATION FORM

Date of Arrival: _____

Date of Departure: _____

Name of Guest/Owner: _____

Unit #: _____

Unit Address: _____

Today's Date: _____

Type of Reservation

Owner Reservation

Friend of Owner Reservation – Complimentary

Friend of Owner Reservation – With Rate

Owner Referral – With Rate

Rate per Night (if applicable) _____

Does this include tax

Is full amount to be collected at Resort on arrival

Comments/Special Instructions:

Applicable Charges to be paid by:

Owner- From Rental Statement

Guest

Other

Owner's Signature: _____ Date: _____

Reservations: _____

Confirmation Number: _____ Date: _____