



## INDEPENDENT CONTRACTOR AGREEMENT

This Independent Contractor Agreement is made and entered into on this \_\_\_\_ day of \_\_\_\_\_, 20\_\_ by and between Olympia Claim Service, Inc. and any other interests of Olympia Claim Service, Inc., a Florida Corporation, hereinafter referred to as "OCS" and \_\_\_\_\_ hereinafter referred to as "Independent Contractor (IC)".

Be it known, OCS is in the business of providing estimating, appraising and insurance adjusting services on a short-term or temporary basis to various insurance carriers and / or TPA firms; and IC is engaged in his own separate business of offering appraising, estimating and/or insurance adjustment services to insurance carriers desiring those services; and OCS desires to retain IC's services as an estimator and/or insurance appraiser, and IC desires to provide such services to and for the benefit of OCS all as set forth hereinafter.

### AGREEMENT

In consideration of the mutual covenants described below, the parties hereto agree as follows:

**Dedication of Time.** IC shall agree to dedicate an ample portion of their working time for the benefit of OCS in carrying out the performance of their duties as set forth in this agreement. However, OCS acknowledges that IC has their own business and therefore cannot dedicate 100% of their time in service for OCS.

**Compensation-Declared Catastrophe Events.** Independent Contractor shall invoice OCS's insurance carriers and or TPA firms directly for service at the rates suggested by OCS for each customer and on invoices supplied by OCS. The carrier and or TPA firm shall make payment to OCS. Upon receipt of payment from the insurance carrier or TPA firm, OCS shall pay IC sixty five percent (65%) of that payment for IC's services and retain the balance for OCS's administrative fees unless the assignment is at a specified daily rate, then that rate shall be as agreed.

Initial \_\_\_\_\_

**Compensation – Daily Claims.** Independent Contractor shall invoice OCS's insurance carriers and or TPA firms directly for service at the rates suggested by OCS for each customer and on invoices supplied by OCS. The carrier and or TPA firm shall make payment to OCS. Upon receipt of payment from the insurance carrier or TPA firm, OCS shall pay IC sixty percent (60%) of that payment for IC's services and retain the balance for OCS's administrative fees unless the assignment is at a specified daily rate, then that rate shall be as agreed.

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**Compensation – Time & Expense Claims.** Independent Contractor shall invoice OCS's insurance carriers and or TPA firms directly for service at the rates suggested by OCS for each customer and on invoices supplied by OCS. The carrier and or TPA firm shall make payment to OCS. Upon receipt of payment from the insurance carrier or TPA firm, OCS shall pay IC sixty percent (60%) of that payment for IC's services and retain the balance for OCS's administrative fees unless the assignment is at a specified daily rate, then that rate shall be as agreed. Any billable expenses must be pre-approved by either OCS or the carrier. The compensation rate shall be the rate as published by the carrier.

Initial \_\_\_\_\_

**10% Holdback Fee.** OCS shall be entitled to hold back ten percent (10%) of IC's total compensation FOR DECLARED CATASTROPHE CLAIMS to reimburse OCS for all time and expense incurred by OCS should any claim assigned to IC have to be re-worked or reopened for re-inspection and/or re-adjustment within ninety (90) days after file completion by Adjuster. Such reimbursement shall not be limited to the amount of holdback. All holdbacks not otherwise used to reimburse OCS as described above shall be paid to IC within one hundred twenty (120) days following the completion of the Assignment.

Initial \_\_\_\_\_

**Background Check.** A national criminal background check is required for all IC's deployed by OCS regardless of assignment. OCS will incur the cost of the background check and retain the original at our office. OCS will, at the request of the IC, provide a copy of the background check subsequent to the IC reimbursing OCS for the cost of the background check.

Initial \_\_\_\_\_

**Independent Contractor Status.**

- (1) All parties agree that the relationship between OCS and IC is one of benefit and the IC is also engaged in their own business. IC agrees that they are not an employee of OCS and that their status as an independent contractor of OCS cannot be changed to that of employee by cause or conduct.
- (2) OCS shall compensate IC as set forth in Compensation paragraphs above. OCS shall not deduct income taxes, Federal Insurance Contribution Act ("FICA") taxes, medicare taxes or similar state and or local taxes from the payments made to IC.
- (3) IC shall be responsible for the payment of all income taxes, Federal Insurance Contribution Act (FICA) state, and local taxes on the amounts paid to IC including, but not limited to income taxes, self employment taxes, medicare taxes and employment taxes (if applicable), etc., and agrees that they shall comply with all federal, state and local income tax laws.
- (4) IC shall indemnify, and hold harmless OCS and the insurance carriers and or TPA firms of OCS from and against any and all liabilities for the payment of any and all taxes on or payable by reason of the amounts paid by OCS to IC if demand is made upon OCS or its insurance carriers and or TPA firms for the payment of any such taxes.
- (5) IC agrees to furnish and use at their own expense, all equipment, lodging, transportation, meals and effects necessary for the IC to perform the duties of an independent insurance adjuster / appraiser.

**Agreement Period.** Terms of this agreement shall be for one ( 1 ) year, beginning on the date noted above. The agreement shall be renewed annually for one (1) additional year unless notice of intent to terminate this agreement provided to the other party.

**Confidentiality Agreement.** During the term of this agreement, OCS may disclose details it considers confidential and proprietary information to IC. IC agrees that the Confidential Information is to be considered proprietary to OCS and IC shall hold these details in confidence. IC further agrees not to directly or indirectly disclose to any person or entity the names, addresses or telephone numbers of Olympia Claim Service, Inc. clients. Contractor agrees to pay Olympia Claims Service, Inc., as liquidated damages upon breach of this provision, an amount equal to seventy five (75) percent of the commissions or related revenue owed to IC pursuant to this agreement. *Initial* \_\_\_\_\_

**Indemnification.** IC agrees to indemnify and hold harmless OCS and its insurance carriers and or TPA firms, and their officers, directors, and representatives, against all claims resulting directly or indirectly from the IC's acts or omissions. This agreement shall include actual attorney fees and court costs, as well as all other damages.

**Gender.** In this agreement, the masculine or feminine of any word shall include the other.

**Entire Agreement.** As OCS wishes to conduct business with IC only on the terms and conditions set forth in this agreement, this agreement replaces and supersedes any other agreements between OCS and IC, and defines and describes the completed agreement.

By signing below we have caused this agreement to be effective on the date described above.

"OCS"  
OLYMPIA CLAIM SERVICE, INC.

"IC"  
INDEPENDENT CONTRACTOR

By: \_\_\_\_\_

By: \_\_\_\_\_

\_\_\_\_\_  
(Social Security Number or Federal Tax ID Number)

## CONTACT INFORMATION

Name: \_\_\_\_\_

Corporate Name: \_\_\_\_\_

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

Landline: \_\_\_\_\_ Cell #: \_\_\_\_\_

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

Fax: \_\_\_\_\_ SSN: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

FIN: \_\_\_\_\_ DL State/#: \_\_\_\_\_

### Licenses held:

State: \_\_\_\_\_ #: \_\_\_\_\_ State: \_\_\_\_\_ #: \_\_\_\_\_

State: \_\_\_\_\_ #: \_\_\_\_\_ State: \_\_\_\_\_ #: \_\_\_\_\_

State: \_\_\_\_\_ #: \_\_\_\_\_ State: \_\_\_\_\_ #: \_\_\_\_\_

State: \_\_\_\_\_ #: \_\_\_\_\_ State: \_\_\_\_\_ #: \_\_\_\_\_

Foreign Languages spoken: \_\_\_\_\_

Do you have a valid passport? \_\_\_\_\_

Estimating System(s) used: \_\_\_\_\_

Xactimate User ID: \_\_\_\_\_ Xactimate Address: \_\_\_\_\_

### Experience areas: Please check all that apply.

- |   |  |  |
|---|--|--|
| <input type="checkbox"/> Steep/high               | <input type="checkbox"/> Flood               | <input type="checkbox"/> File examiner     |
| <input type="checkbox"/> Large loss               | <input type="checkbox"/> Mobile Home         | <input type="checkbox"/> General liability |
| <input type="checkbox"/> NFIP                     | <input type="checkbox"/> Fire                | <input type="checkbox"/> Workers comp      |
| <input type="checkbox"/> Earthquake               | <input type="checkbox"/> Hurricane           | <input type="checkbox"/> Ice               |
| <input type="checkbox"/> Umpire                   | <input type="checkbox"/> Hail                | <input type="checkbox"/> Wind              |
| <input type="checkbox"/> Mediation                | <input type="checkbox"/> Commercial          | <input type="checkbox"/> ALE               |
| <input type="checkbox"/> Lead Adjuster            | <input type="checkbox"/> Contents            | <input type="checkbox"/> Theft             |
| <input type="checkbox"/> Storm Mgr                | <input type="checkbox"/> Bodily injury       | <input type="checkbox"/> Sewer backup      |
| <input type="checkbox"/> Mold                     | <input type="checkbox"/> Fast track claims   | <input type="checkbox"/> Crop Loss         |
| <input type="checkbox"/> Heavy equipment          | <input type="checkbox"/> Motorcycle          | <input type="checkbox"/> Marine            |
| <input type="checkbox"/> RV                       | <input type="checkbox"/> Scene investigation | <input type="checkbox"/> Airplane          |
| <input type="checkbox"/> Adjuster training        | <input type="checkbox"/> TPA administrator   | <input type="checkbox"/> SIU               |
| <input type="checkbox"/> TWIA certified (current) |  |  |

**Please note the total number of each of the following and your years of experience for each.**

- Total Residential Claims worked \_\_\_\_\_ Years of experience \_\_\_\_\_
- Total Flood Claims worked \_\_\_\_\_ Years of experience \_\_\_\_\_
- Total Commercial/Large loss Claims worked \_\_\_\_\_ Years of experience \_\_\_\_\_

**Please provide a copy of your driver's license, social security card,**

**Resume, and your adjuster licenses for the states you are licensed.**

**If Flood certified, provide a copy of your NFIP certification card (front and back) and latest Flood certification training attended.**

## Request for Taxpayer Identification Number and Certification

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

Print or type  
 See Specific Instructions on page 2.

Name	
Business name, if different from above	
Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Other ▶ .....	
<input type="checkbox"/> Exempt from backup withholding	
Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
City, state, and ZIP code	
List account number(s) here (optional)	

### Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see How to get a TIN on page 3.

Social security number								

OR

Employer identification number								

Note: If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

### 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. person (including a U.S. resident alien).

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 on page 4.)

<b>Sign Here</b>	Signature of U.S. person ▶	Date ▶
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### Purpose of Form

A person who is required to file an information return with the IRS, must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

**U.S. person.** Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

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.

Note: If 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.

**Foreign person.** If you are a foreign person, use the appropriate Form W-8 (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 recipient 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 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 not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 30% of such payments (29% after December 31, 2003; 28% after December 31, 2005). This is called "backup withholding." Payments that may be subject to backup withholding include interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, 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, or
2. You do not certify your TIN when required (see the Part II instructions on page 4 for details), or
3. The IRS tells the requester that you furnished an incorrect TIN, or
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 the instructions below and the separate Instructions for the Requester of Form W-9.

## 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

### Name

If you are an individual, you must generally enter the name shown on your social security card. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

**Sole proprietor.** Enter your individual name as shown on your social security card on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name" line.

**Limited liability company (LLC).** If you are a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Treasury regulations section 301.7701-3, enter the owner's name on the "Name" line. Enter the LLC's name on the "Business name" line.

**Other entities.** Enter your business name as shown on required Federal tax documents on the "Name" line. 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 the "Business name" line.

Note: You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

### Exempt From Backup Withholding

If you are exempt, enter your name as described above and check the appropriate box for your status, then check the "Exempt from backup withholding" box in the line following the business name, sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

Note: If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

**Exempt payees.** Backup withholding is not required on any payments made to the following payees:

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 possession of the United States, or any of their political subdivisions or instrumentalities;
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities; or
5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation;
7. A foreign central bank of issue;
8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States;

- 9. A futures commission merchant registered with the Commodity Futures Trading Commission;
- 10. A real estate investment trust;
- 11. An entity registered at all times during the tax year under the Investment Company Act of 1940;
- 12. A common trust fund operated by a bank under section 584(a);
- 13. A financial institution;
- 14. A middleman known in the investment community as a nominee or custodian; or
- 15. A trust exempt from tax under section 664 or described in section 4947.

The chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt recipients listed above, 1 through 15.

If the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt recipients except for 9
Broker transactions	Exempt recipients 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt recipients 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt recipients 1 through 7 <sup>2</sup>

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup> However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees; and payments for services paid by a Federal executive agency.

## 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. However, the IRS prefers that you use your SSN.

If you are a single-owner LLC that is disregarded as an entity separate from its owner (see Limited liability company (LLC) on page 2), enter your SSN (or EIN, if you have one). If the LLC is a corporation, partnership, etc., enter the entity's EIN.

Note: See the chart on page 4 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 Social Security Administration office or get this form on-line at [www.ssa.gov/online/ss5.html](http://www.ssa.gov/online/ss5.html). 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 get Forms W-7 and SS-4 from the IRS by calling 1-800-TAX-FORM (1-800-829-3676) or from the IRS Web Site at [www.irs.gov](http://www.irs.gov).

If you are asked to complete Form W-9 but do not have a TIN, 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: Writing "Applied For" means that you have already applied for a TIN **or** that you intend to apply for one soon.

Caution: A disregarded domestic 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 items 1, 3, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt recipients, see Exempt from backup withholding on page 2.

Signature requirements. Complete the certification as indicated in 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 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), IRA or Archer MSA 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)	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
5. Sole proprietorship or single-owner LLC	The owner <sup>3</sup>
For this type of account:	Give name and EIN of:
6. Sole proprietorship or single-owner LLC	The owner <sup>3</sup>
7. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. 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

<sup>1</sup> List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> You must show your individual name, but you may also enter your business or "DBA" name. You may use either your SSN or EIN (if you have one).

<sup>4</sup> List first and circle the name of the legal 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.)

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.

## Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA or Archer MSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, or to Federal and state agencies to enforce Federal nontax criminal laws and to combat terrorism.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 30% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.

