

## **INDEPENDENT CONTRACTOR AGREEMENT**

THIS INDEPENDENT CONTRACTOR AGREEMENT ("Agreement") is made and entered into by and between Central Interpretation & Translation Services, Inc. ("CITS"), a Washington State legal S Corporation in Seattle, Washington, and \_\_\_\_\_ ("Contractor").

### **RECITALS**

WHEREAS CITS is a scheduling and billing agency that operates a call center and maintains a database of independent interpreters and translators, serving both requesters of interpretation and/or translation services ("Requesters") and independent providers of interpreter and/or translation services ("Contractor(s)"); and

WHEREAS Contractor is a professional interpreter in the business of providing interpreter and/or translation services (the "Services") through CITS and/or other agencies; and

WHEREAS Requesters specify the minimum qualifications, certifications and other credentials Contractors must possess; and whereas Contractor intends, as a part of its business solicitation efforts, to tender to Requester qualifications, certifications, criminal background check results or other necessary information relating to the provision of the Services; and

WHEREAS CITS and Contractor are knowledgeable about the legal and financial consequences of improper worker classification, and whereas each accordingly seeks to maintain their independent Contractor status under federal and state common law and statutory law, including the independence of their relationship pursuant to Revised Code of Washington ("RCW") 51.08.195, RCW 51.12.020 and RCW 50.04.140, and desire that Contractor be free from CITS's direction or control, in contract and in fact, in the performance of services under this contract; and

WHEREAS Requester is responsible for remunerating Contractor for the performance of the Services; and whereas CITS serves only as a billing agency that is not responsible for and does not assume responsibility for payment of Contractor(s) as set forth in RCW 50.04.245.

NOW, THEREFORE, in consideration of the mutual promises, covenants, representations, and agreements contained herein, the parties agree as follows:

### **AGREEMENT**

#### **1. Independent Contractor Status of Contractor.**

CITS and Contractor understand and agree that Contractor is engaged in an independently established business/profession and will provide the Services as an Independent Contractor Interpreter and/or Translator under state and federal law, including RCW 51.08.195, RCW 51.12.020 and RCW 50.04.140. In that regard, the parties agree that:

a. Contractor is not an employee or agent of CITS. Contractor has no express, implied, or apparent power or authority to act for, represent, or bind CITS. This Agreement does not create an agency, partnership, joint venture or any other form of legal association between the parties. Contractor is not entitled to any plans or arrangements for distribution of the benefits that CITS may provide to its regular employees, including but not limited to Social Security, unemployment compensation, state

industrial insurance or worker's compensation, retirement membership or credit, pension benefits, or any other similar act or benefit wherein coverage is based upon an employer/employee relationship.

b. Contractor is engaged in an independent trade, occupation, or business related to the services being performed under this Agreement.

c. Contractor represents that it has established business accounts with state agencies for the business it is conducting and has registered for and received a unified business identifier number from the state of Washington.

d. Contractor is free from direction or control in performing the services under this Agreement. CITS relies solely on Contractor's expertise and experience to provide the Services under this Agreement, and expressly disclaims any right to monitor, direct or control Contractor in such performance.

e. Contractor will be responsible for and pay all costs of conducting business, including but not limited to: the expense and responsibility for any and all applicable insurance, city, county, state and federal licenses, permits, taxes and assessments of any and all regulatory agencies, boards or municipalities; and the cost of obtaining certifications and continuing education.

f. Contractor is responsible for maintaining a separate set of books or records reflecting income and expenses of Contractor's business.

g. Contractor is responsible for filing and payment of self-employment taxes, including income taxes, unemployment taxes, industrial insurance taxes and Social Security taxes, and shall indemnify CITS and hold CITS harmless for paying such taxes.

h. Contractor shall provide such insurance as Contractor deems necessary and appropriate to cover its liability and business operations.

i. CITS understands and Contractor hereby represents that Contractor is not financially dependent on referrals from CITS, and that Contractor's business has other sources of revenue.

## **2. CITS Services to Contractor.**

For a commission or fee, CITS agrees to provide the following services to Contractor:

a. Notify Contractor of available interpreting and translation work—as requested by Requesters—for which Contractor may qualify.

b. Tender to Requesters, on Contractor's behalf, Contractor's qualifications, certifications, criminal background check results or other information required by Requester.

c. Bill and collect interpreter fees on Contractor's behalf.

d. Supply Contractor with a yearly statement of earnings, if over \$600.00. This statement will be made on Form 1099 Miscellaneous Income and be mailed to Contractor by January 31st for the earnings of the preceding year.

### **3. Contractor's Cooperation with Requester Requirements.**

In soliciting or accepting a CITS-referred request to provide the Services sought by Requesters, Contractor agrees to:

- a. Provide to CITS, for tendering to Requesters on Contractor's behalf, materials required by Requesters for approval of Contractor, including credentials, certifications, criminal background check results, or other information relating to the provision of the Services;
- b. Provide the Services in accordance with Requester's administrative and/or facility specific requirements and protocols. CITS will provide this information as directed by Requester to Contractors;
- c. Provide the Services independently per Contractor's own methods and details, being solely responsible for the accuracy of Contractor's interpreting/translation;
- d. Perform the Services by the completion date, which in the interpretation and translation industry, is the date and time the Requester's Client/Patient requires the Services. If Contractor fails to provide the Services on the scheduled date and time that Contractor agreed to provide the Services, Contractor is solely responsible for paying charges (if any) imposed by Requester for Contractor's no-show; and
- e. Contractor shall not be obligated to accept referrals, nor shall CITS have an obligation to refer any particular number of Clients or projects to Contractor. Contractor may refuse any referral for any reason at Contractor's sole discretion.

### **4. Contractor Liabilities.**

Contractor understands and agrees that Contractor is liable for any damages resulting from Contractor's errors or omissions and agrees to indemnify and hold CITS harmless from any liabilities for damages arising from such errors or omissions.

### **5. Contractor Independence.**

CITS expressly disclaims any right to monitor, direct or control Contractor in the performance of the Services under this contract. CITS and Contractor understand and agree, however, that pursuant to CITS's contracts with Requesters, CITS will comply with Requesters directives regarding the scheduling of independent interpreters. Thus, if a particular Requester directs—based on experiences with Contractor or for no reason at all—that Contractor be restricted temporarily or permanently from providing services to Requester's clients, Contractor will comply with such Requester's directive.

### **6. CITS Billing, Commission, and Fees.**

- a. Contractor agrees to pay CITS a commission/fee on work referred to Contractor by CITS and for CITS's services to Contractor as specified in Section 2 of this Agreement. This commission/fee may be re-negotiated by the parties or may be modified and/or supplemented by agreement for specific interpretation or translation assignments.

b. Contractor appoints CITS as its sole and exclusive agent for billing and collecting interpreter fees from Requester for the Services performed under this Agreement. Contractor authorizes CITS to collect such payment on Contractor's behalf; deposit into a CITS account dedicated for interpreter fees; deduct the commission/fee from Requester's payment to Contractor; and to remit the principal portion of Requester's payment to Contractor.

c. CITS agrees to remit Contractor's principal portion of fees to Contractor promptly **upon** payment by Requester. If payment for the Services provided under this Agreement is made directly to Contractor, contrary to CITS's sole and exclusive right herein to bill and collect such fees, Contractor agrees to promptly forward any payment to CITS for processing in accordance with this Agreement.

d. CITS and Contractor expressly agree and understand that the Requester of the Services, not CITS, is responsible for payment of interpreter fees, and that neither CITS nor Contractor will receive payment if Requester does not pay for such services.

## **7. Contractor's Fee.**

a. CITS and Contractor understand and agree that Requester's total payment for the Services (per encounter) is to be apportioned in accordance with CITS/Contractor Fee Agreement, attached hereto.

b. Contractor is solely responsible for all expenses it incurs in providing the Services under this Agreement. Contractor's expenses include (among other things) costs for: cell phones, personal computers, and other equipment; training; licensing and certification; transportation; vehicle/equipment repairs and maintenance; criminal background checks; business cards; supplies; equipment depreciation; referral agency fees; etc.

c. Contractor is further solely responsible for all Contractor's expenses, including (but not limited to) Contractor's costs for criminal background checks, identification badges required by Requesters, credentialing examinations, or other costs CITS, for administrative reasons, agrees to pay on the Contractor's behalf subject to full reimbursement by Contractor.

## **8. Requester Payment Policies.**

In accordance with payment policies set and enforced by Requesters, Contractor may not be able to request payment and Requesters may reject billing for the following:

a. Late service cancellations or Client/Patient no-shows (unless authorized by service requester).

b. Waiting time (time before the scheduled appointment time or time during the outpatient surgery or other medical procedures unless required and authorized by the medical provider).

c. Travel time or transportation costs.

d. Mileage (unless authorized by Requester).

e. Services the interpreter provides to his/her family members.

f. Assignments not confirmed by CITS or authorized by Requester.

## **9. Requesters' Non-Solicitation Policy.**

Pursuant to Requesters' non-solicitation policies and/or DSHS Language Interpreter and Translator Code of Professional Conduct, both CITS and Contractor understand and agree that it is improper for CITS or Contractor to market additional interpreter and/or translation services to individuals to whom such services are being provided, or to otherwise solicit business during encounters.

## **10. Confidentiality.**

Whereas Contractor may receive confidential information, including information protected by HIPAA privacy rules, by reason of providing the Services, Contractor agrees to hold all such information in strict confidence and not to disclose such information or to use such information for any purpose whatsoever other than performing under this Agreement or as required by law.

## **11. Limitation of Liability.**

a. To the extent permitted by law, Contractor will defend, indemnify, and hold CITS and its officers, agents, representatives, and employees harmless from all claims, losses, and liabilities (including reasonable attorneys' fees) to the extent caused by Contractor's breach of this Agreement; its failure to discharge its duties and responsibilities; or the negligence, gross negligence, or willful misconduct of Contractor or Contractor's authorized agents in the discharge of those duties and responsibilities.

b. Neither party shall be liable for or be required to indemnify the other party for any incidental, consequential, exemplary, special, punitive, or lost profit damages that arise in connection with this Agreement, regardless of the form of action (whether in contract, tort, negligence, strict liability, or otherwise) and regardless of how characterized, even if such party has been advised of the possibility of such damages.

## **12. Non-Exclusive.**

Nothing in this Agreement shall limit Contractor's right to perform interpreter and/or translator services for other clients, or through other agencies.

## **13. Severability.**

If any provision of this Agreement is held to be unenforceable, the remaining provisions will continue to be valid and enforceable.

## **14. Governing law.**

This Agreement shall be governed by the laws of the State of Washington.

## **15. Contractor Qualifications.**

Contractor understands that, as an Independent Contractor Interpreter with CITS, Contractor may be asked to demonstrate and provide evidence that Contractor capable of performing tasks which are pertinent to the job.

Contractor hereby requests and authorizes the companies or persons shown to furnish any information regarding Contractor's employment status. Contractor hereby releases such companies or persons from all the liability, claims, and damages in connection with the furnishing of such information.

Contractor further certifies that Contractor is a genuine applicant for a position and this application is being submitted solely for the purpose of seeking a position as an Independent Contractor Interpreter with CITS that would be performing duties as an independent Contractor and not as an employee of CITS. As an Independent Contractor Interpreter and/or translator, Contractor understands that CITS cannot guarantee me a minimum number of assignments per period of time. Contractor understands that CITS is not Contractor's sole source of income. This is a freelance position, unless otherwise specified in a written contract. Jobs are assigned according to credentials, education, work experience, linguistic competence, specialization, technical capabilities, and requirements from the clients.

## **16. Orientation.**

Orientation consisting of the following items, and Contractor has had an opportunity to ask or discuss any related questions or concerns Contractor may have had:

- ☐ Independent Contractor interpreter status (Contained within this Agreement);
- ☐ Codes of professional conduct and confidentiality for interpreters (contained within this Agreement);
- ☐ Billing process (contained within this Agreement);
- ☐ HIPAA (contained within this Agreement);
- ☐ Background check (contained within this Agreement);
- ☐ Signed W-9 (contained within this Agreement);
- ☐ Other specific requirements covered under this contract.

I also will not transport or accept transportation from any patient, provider, or other party to or from any interpreting location, and will accept all responsibility for any injury or consequence due to my breach of this Agreement.

I release CITS of any responsibility for any injury or damage suffered by me or any other party caused by the acceptance or provision of transportation while on assignment for CITS.

## 17. General Conduct.

The following policies, procedures, rules, and regulations will be adhered to at all times. If not followed strictly is grounds for immediate dismissal by CITS without notice or further explanation.

- a. Be courteous and polite at all times.
- b. Position yourself such that you do not impede eye contact between the parties needing interpreting.
- c. Establish communication between the parties needing interpreting. Interpret using the first person form as spoken by the parties needing interpreting. Speak clearly and distinctly and interpret exactly what is said.
- d. Be prepared to take notes in consecutive interpretation. Allow the speaker to finish the statement before interpreting. Interrupt the speaker only if necessary for complete accuracy in a lengthy statement. If you do not hear or understand a word or phrase, request that the speaker repeat the statement. If needed, ask either party to slow down, stop, repeat, or wait while you check reference material. **Do not summarize, simplify, or explain.**
- e. Speak in a soft voice so that only the person for whom you are interpreting can hear you in simultaneous interpretation. Do not summarize, simplify, or explain.
- f. Review any available background material and glossaries before reporting to your assignment.
- g. **Arrive early for the assignment.** Do not arrive late for an interpreting assignment. Notify us immediately if you are running late to an assignment.
- h. Wear business attire to interpreting assignments (Generally, plain contrasting colors to your skin is the best color to wear on jobs).
- i. Report your hours to the CITS within 24hours **after** the assignment have been completed. Payments will be made **5 weeks** after the receipt of the completed assignment.
- j. Do not give CITS clients your business card or other personal information.
- k. Report immediately to the CITS with any grievances related to your assignment.
- l. Keep the Project Description Assignment information confidential. **Do not** present the work order to the client.
- m. Carry current proof of auto insurance and a valid Washington state driver's license when you are going to be driving to and from CITS assignments.

## **18. Code of Ethics.**

### **Confidentiality between Interpreter / Translator and Client:**

An interpreter's or translator's sole responsibility is interpreting and/or translating. During the course of service, interpreters and translators will refrain from giving advice, expressing any personal opinions, or doing anything else that might be considered an activity other than interpreting or translating. As an interpreter and/or translator for Central Interpretation & Translation Service, Inc. interpreter and/or translator agrees to follow the spirit and letter of this Code of Ethics and Code of Conduct.

### **Confidentiality:**

Interpreter and/or translator agrees to respect the confidentiality of any conversation interpreted, or any document translated. Any and all information given to an interpreter and/or translator must remain strictly confidential. It will not be communicated, published or shared in any form with any individual or organization other than Central Interpretation & Translation Service, Inc or as specified in writing.

### **Accuracy and Completeness:**

To the best of ability, every interpreter and/or translator will execute a complete and accurate interpretation or translation, not omitting or changing anything discussed in the course of the communication.

### **Impartiality:**

Interpreter and/or translator will not communicate anything that might suggest personal viewpoint or bias regarding the subject at hand, unless so employed. At no time will personal opinions be allowed to interfere with any communication, and any unsolicited comments or suggestions must be made strictly to improve the quality of communication, unless otherwise specified in writing.

### **Conflict of Interest:**

Before beginning duties, each interpreter and/or translator will disclose any actual or potential conflicts of interest. Interpreters and/or translators shall not benefit personally from any information gained while interpreting, including but not limited to financial gain.

### **Disqualification and Impediments:**

Interpreter and/or translator shall always accept full professional responsibility for the quality of any and all interpreting or translating duties. Any reservations or concerns about ability to complete every assignment successfully must be communicated at the earliest opportunity, and interpreter and/or translator will decline to accept any assignment which is beyond linguistic skills or technical knowledge of interpreter and/or translator.

### **Accreditation:**

Interpreter and/or translator will only interpret or translate in the language or languages for which he or she has been certified and authorized to interpret by, or otherwise agreed upon and employed for.



**Professional Courtesy:**

Interpreter and/or translator is also a customer service representative of Central Interpretation & Translation Service, Inc. At all times interpreter and/or translator will maintain a professional and courteous demeanor, using only the most appropriate tone of voice and bearing. Any special client instructions will be followed as completely as possible.

**Professional Development:**

Interpreter and/or translator is responsible for upgrading professional expertise and skills at every opportunity. Activities undertaken to continually maintain and improve abilities may include professional training, continuing education classes, and participating in peer improvement activities. Interpreters and translators should consider it a requirement to meet or exceed all standards and practices directly related to professional duties and conduct.

**Highest Standards of Conduct:**

Interpreter and/or translator will always and in every instance shall maintain conduct in accordance with the highest standards of behavior and manner expected of a professional interpreter or translator.

Interpreter and/or translator agrees to adhere to all government policies as required by governmental agencies and/or Central Interpretation & Translation Services, Inc.

**Compliance:**

Any compliance or non-compliance issues are sole responsibility of interpreter and/or translator. Interpreter and/or translator agrees to strictly adhere to any and all ethics and rules and regulations as required by the government agency or agencies responsible for the overseeing interpreters and/or translators. Central Interpretation & Translation Services, Inc. will cooperate with any government agencies inquiries or investigations into interpreter and/or translator conduct based on a case-by-case review by Central Interpretation & Translation Services, Inc.

Contractor has read and understand the above information regarding the Code of Ethics and Conduct statement above. Violation of these Rules will result in immediate termination of contract.

**19. HIPAA.**

I have read and understand the information provided on the videos regarding HIPAA and the new HIPAA legislation located at:

<https://www.youtube.com/watch?v=3wg-qZjMhU4>, [https://www.youtube.com/watch?v=9e\\_nIDJV-Lk](https://www.youtube.com/watch?v=9e_nIDJV-Lk), and <https://www.youtube.com/watch?v=P2TWkGLiQM0> .

It is my responsibility to ensure that patient's rights to privacy are upheld during and after any and all interpretation assignments. Violation of this Privacy Rule will result in the termination of my contract with CITS and may result in charges against myself as an independent Contractor.

**20. Disclosure Statement.**

**1. Have you ever been convicted of any crime?**

☐ Yes ☐ No

**Convictions: Provide the dates of the conviction, the name of the court, and the sentence imposed.**

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**2. Have you ever been:**

**a. Convicted of any crime against children or other persons?**

☐ Yes ☐ No

**b. Convicted of crimes relating to financial exploitation if the victim was a vulnerable adult?**

☐ Yes ☐ No

**c. Convicted of crimes related to drugs as defined in RCW 43.43.830?**

☐ Yes ☐ No

**d. Found in any dependency action under RCW 13.34.040 to have sexually assaulted or exploited any minor or to have physically abused any minor?**

☐ Yes ☐ No

**e. Found by a court in a domestic relations proceeding under Title 26 RCW to have sexually abused or exploited any minor or to have physically abused any minor?**

☐ Yes ☐ No

**f. Found in any disciplinary board final decision to have sexually or physically abused or exploited any minor or developmentally disabled person or to have abused or financially exploited any vulnerable adult?**

☐ Yes ☐ No

**g. Found by a court in a protection proceeding under chapter 74.34 RCW to have abused or financially exploited a vulnerable adult?**

☐ Yes ☐ No

**Circumstance: Provide the dates of the findings and the penalties imposed.**

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**3. Have you ever had findings made against you in any civil adjudication proceeding for any of the following:**

**Domestic Violence?**

☐ Yes ☐ No

**Abuse?**

☐ Yes ☐ No

**Sexual Abuse?**

☐ Yes ☐ No

**Neglect?**

☐ Yes ☐ No

**Exploitation of a child or vulnerable adult?**

☐ Yes ☐ No

**Financial exploitation of a child or vulnerable adult?**

☐ Yes ☐ No

**Circumstance: Provide the dates of the findings and the penalties imposed.**

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I declare under the penalty of perjury under the laws of the State of Washington that the foregoing is true and correct. I understand that if I am hired, I am subject to termination for any inaccuracy or omission in the Disclosure Statement. I have signed this Disclosure Statement on the date shown below.

I understand that if any of the information provided above is found to be false, it may preclude me from providing services under my contract with Central Interpretation & Translation Services, Inc.

**This document is signed and sworn under penalty of perjury. I certified that the above information is true and correct. My signature below authorizes Central Interpretation & Translation Services, Inc. to obtain conviction records from the Washington State Patrol and any other states or agencies; and to obtain from Washington and other states licensing information and any determination or finding of abuse, neglect, or exploitation.**

I understand that the result of this background check will be kept in total confidence and may be released to or reviewed by pertinent clients when monitoring contract compliance. I understand that the same conditions may apply in subsequent years, and that I am responsible for payment of rerunning these clearances.

Copies of the results of background checks are available to you upon request from Central Interpretation & Translation Services, Inc. upon request.

## **21. Acknowledgement.**

By signing below, Contractor (individual, company, corporation, or otherwise) agrees to all sections of the Agreement and understand that my signature gives permission to CITS to use any portions of the Agreement to obtain additional information from government agencies and other entities as needed in order to determine my eligibility and qualifications.

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

**Signature:** \_\_\_\_\_

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

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

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

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

**Date of Birth:** \_\_\_\_\_

**Social Security number or EIN:** \_\_\_\_\_

### **Central Interpretation & Translation Services, Inc.**

David Carl Williams, President

PO Box 3154  
Seattle, WA 98114  
EIN: 82-2186597  
206-325-9400  
888-888-6489  
888-208-8721 fax  
[jurisdrterp@gmail.com](mailto:jurisdrterp@gmail.com)  
[www.centralterp.com](http://www.centralterp.com)

**Request for Taxpayer  
Identification Number and Certification**

► Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

**Give Form to the  
requester. Do not  
send to the IRS.**

Print or type.  
See Specific Instructions on page 3.

<b>1</b> Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
<b>2</b> Business name/disregarded entity name, if different from above	
<b>3</b> Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only <b>one</b> of the following seven boxes.  <input type="checkbox"/> Individual/sole proprietor or single-member LLC  <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____ <b>Note:</b> 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 <b>not</b> disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.  <input type="checkbox"/> Other (see instructions) ► _____	<b>4</b> 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) _____  <small>(Applies to accounts maintained outside the U.S.)</small>
<b>5</b> Address (number, street, and apt. or suite no.) See instructions.	Requester's name and address (optional)
<b>6</b> City, state, and ZIP code	
<b>7</b> 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.

<b>Social security number</b>									
				-					
<b>or</b>									
<b>Employer identification number</b>									
				-					

**Part II Certification**

Under penalties of perjury, I certify that:

- 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
- 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
- I am a U.S. citizen or other U.S. person (defined below); and
- 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.

<b>Sign Here</b>	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](http://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.