



Instructor Starter Guide

WELCOME to Air America Flight Center, LLC. We are excited to have you as part of our flight instructor group. Here are a few things you might want to know...

You are an Independent Contractor Pilot

- You start off getting your own students, and over time you may be placed on the board. Afterwards, you will work your way up to become a Designated Instructor.
- Designated instructors have been around AAFC for a while, have at least 250 hours of dual time and hold a CFII. They are assigned students/checkouts by the assistant chef and chief flight instructor.
- Pay is done on a Bi-Weekly basis. Taxes are not taken out of your paycheck, so make sure you save approximately 20% for when tax time comes in the middle of April.

Getting students

- Best way to get students is to sit in the office, and wait for potential students to come in. People also have success using social media, making website and make friends with other flight instructors.
- CFI's utilize 'GroupMe' to communicate. We use this to pass on flights along and to inform

Priority and scheduling

- When AAFC cancels flights, priority is based on how far in advance you schedule flights. Schedule a couple weeks to a few months in advance if possible
- Check rides and check ride prep supersede all when flights are cancelled
- A flight instructor can schedule two check ride preps if their student has their check ride scheduled in our system. If the check ride gets cancelled and the student has used both check ride preps, they will not be allotted any more.

Student Solo Procedure

- A student must get a Pre-Solo done by another flight instructor (MUST be on board) to allow them to solo
- Students should have proper endorsements that **MUST** have weather limitations. These endorsements will be verified by the desk staff for accuracy and the associated weather minimums.

Special flights

- Spin flights, or fuel requests must be made 24 hours in advance

Fueling/ Oil Airplanes

- Only desk staff and designated individuals can fuel planes. Please check the plane immediately upon arrival and inform the individual that dropped you off at the plane, or call in over the radio.

If you have any questions just ask! 😊

Insurance Instructions

CFI/CFII SEL ONLY

1. Please go to the Avemco Website (www.avemco.com)
2. Select "CFI"
3. Select "CFI Non-Owned Insurance"
4. Select "Start your application"
5. Fill out the application and please insert Air America Flight Center into the referral box
6. Please keep in mind you are an independent contractor
7. Air America will require and reimburse your policy for the following coverage minimums
 - Bodily Injury (Each Person): \$25,000
 - Property Damage: \$250,000
 - Each Accident: \$250,000
 - Aircraft Damage Liability: \$5,000
8. Once complete please select your coverage start date
9. Once your policy is completed and paid for please email the policy coverage letter as well as a receipt to CFIinsurance@airamericafc.com
10. Once we have received it you will go into our database and begin to receive reimbursements on the following check

MEI

1. Please go to www.alexanderaviation.com
2. Please go to the drop down in the upper right hand corner and select "quote"
3. Please select "Non-owned/Aircraft"
4. Please select "Flight Instructor Personal and Professional Non-Owned Coverage"
5. Please select "Multi Engine Piston Powered"
6. Please fill out the check boxes below
7. Please select "Please, click to select own customized coverages."

9. Air America will require and reimburse your policy for the following coverage minimums

- Bodily Injury and Property Damage (excluding loss of use): \$250,000 per occurrence/ \$25,000
- Medical Limit: \$1,000
- Each Accident: \$250,000
- Physical Damage (including loss of use): \$5,000

10. Please complete the required data and follow the prompts

11. Once the policy is paid for please email the policy cover page and the receipt of payment to CFinsurance@airamericafc.com

AOPA FSSAT Instructions

- Take the AOPA “General Aviation TSA Security Awareness Training” Course
- Print Completion Certificate
- Circle either Initial or Recurrent
- Sign and Print Certificate Number
- Turn Certificate in to Front Desk
- Note: FSSAT expires annually – needs to be renewed every year

**PILOT (SCENIC FLIGHTS ONLY) - INDEPENDENT
CONTRACTOR'S
AGREEMENT (Revised 04.01.20)**



This Agreement is between **Air America Flight Center, LLC** (hereinafter "Air America") of **1585 Aviation Center Pkwy, Hangar 602, Daytona Beach, Florida 32114** and _____ (hereinafter "Independent Contract Pilot" or "the Independent Contract Pilot") _____ of _____.

In consideration of the mutual promises contained herein, the parties agree as follows:

1. RELATIONSHIP

- a. Air America operates as an aircraft rental company and flight school whereas Air America promotes the following primary services:
 - i. Aircraft rental,
 - ii. Flight instruction, and
 - iii. Ground schooling.
- b. Subject to all terms and conditions of this Agreement, Air America agrees to:
 - i. Provide scheduling services for aircraft rental,
 - ii. Have aircraft available for rent,
 - iii. Maintain a formal ground school, as needed,
 - iv. Devote its best efforts to locating and recruiting new students for the Independent Contract Pilot through advertisements and other means as necessary, and
 - v. Provide merchant services for billing and collecting payments from students, where necessary for convenience.
- c. The Independent Contract Pilot shall perform under this Agreement as, and only as, an Independent Contractor, and not as the agent, employee, representative, member, or in any other form of relationship of or to Air America.
- d. The Independent Contract Pilot has full discretion and control to provide his or her own initiative as to manner, means, methods, procedures, and techniques of performing his or her flight instruction services while conforming to all Federal Aviation Administration guidelines and regulations.
- e. The Independent Contract Pilot is not exclusively bound to Air America, but is free to seek out other business opportunities and to offer his or her services to other businesses, in accordance with other terms and conditions of this Agreement.

2. INDEPENDENT CONTRACT PILOT QUALIFICATIONS

- a. The Independent Contract Pilot attests that he or she meets the following minimum requirements.
 - i. The Independent Contract Pilot shall be licensed by the Federal Aviation Administration (FAA) with a minimum of a Commercial-Instrument License and Certified Flight Instructor Certificate.
 - ii. The Independent Contract Pilot shall meet the minimum insurance requirements.
 - iii. The Independent Contract Pilot shall maintain a current medical per the FARs.

Air America Rep's Initials _____

Independent Contract Pilot's Initials _____

- iv. The Independent Contract Pilot has an endorsement or a current rating within the past 24 calendar months to cover the FAA required Flight Review.
- b. The Independent Contract Pilot shall provide to Air America:
 - i. A photocopy of his or her current medical certification,
 - ii. Photocopies of all pilot licenses and rating held by the Independent Contract Pilot, and
 - iii. Photocopies of a current passport or Government Issue picture ID and birth certificate.
- c. When a new medical or new rating is obtained by the Independent Contract Pilot, he or she shall provide Air America with the updated information and copies.
- d. Changes to the Independent Contract Pilot's qualifications subsequent to the date of this Agreement that breach the minimum qualification requirements of this agreement shall be communicated immediately (in writing) to Air America. All flight activity by the Independent Contract Pilot in connection with this Agreement with Air America shall be suspended, until assessed and resolved with Air America.

3. INSURANCE

- a. Air America provides aircraft insurance for its fleet which covers the hull value of each aircraft. The policy has a minimum **\$1,000/\$5,000 deductible** on the hull value depending on the aircraft. The liability insurance covers all passengers in the aircraft. The "Pilot-In-Command" is fully responsible for the deductible for any damage done to the aircraft.

4. CHARGES AND RATES

- a. The Independent Contract Pilot will pay Air America:
 - i. \$18.00 per hour of single-engine flight instruction,
 - ii. \$18.00 per hour of multi-engine flight instruction, and
 - iii. \$18.00 per hour of classroom instruction (ground or oral).
- b. The Independent Contract Pilot will receive a "check out" by an Air America staff or contract Independent Contract Pilot, in which the resulting expense shall be paid by the Independent Contract Pilot.
- c. If electing workers' compensation coverage under Air America's insurance policy, as elected on the Independent Contract Pilot's 'Independent Contractor Affidavit', Air America will bill the Independent Contract Pilot \$2.00 per hour for flight and ground time to cover the cost and expense of such carrying such coverage for the Independent Contract Pilot.
- d. Expense and cost incurred by Air America for locating and recruiting new students shall be paid by Air America.
- e. Students located by Air America and provided to the Independent Contract Pilot will be charged the current posted rate for each flight or ground instruction hour.
- f. When providing own student(s), the Independent Contract Pilot shall set his or her own rates and pricing for the services he or she is providing, however, the Independent Contract Pilot must remit to Air America the charges heretofore agreed upon in this Agreement for aircraft rental and/or ground training.
- g. Expense and cost incurred by Air America for merchant services for collecting payment from students shall be paid by Air America.
- h. When Air America collects payments directly from students, whether the student was located by Air America or provided by the Independent Contract Pilot, Air America shall pay the Independent Contract Pilot his or her fee as sole compensation hereunder, for which a 1099 will be issued annually to the Independent Contract Pilot by Air America.
- i. All expenses incurred by the Independent Contract Pilot in the performance of his or her services under this Agreement shall be paid by the Independent Contract Pilot, and he or she shall not obligate Air America by representation, promise, act or in any other manner with respect to such expenses.

5. PAYROLL AND OTHER TAXES

- a. As an Independent Contractor, the Independent Contract Pilot is responsible for paying all FICA and Federal, State, and local income taxes and/or other taxes related to fees earned by him or her under this Agreement.
- b. Air America shall not withhold and/or pay any such taxes stated above and will not be responsible for such taxes.
- c. The Independent Contract Pilot acknowledges that Air America is not required to pay and shall not pay Federal and State unemployment taxes on the Independent Contract Pilot's behalf for services performed by the Independent Contract Pilot under this Agreement, and thus, the Independent Contract Pilot shall not be entitled to unemployment benefits relating to services performed under this Agreement.

6. NO GUARANTEE OF WORK

- a. The Independent Contract Pilot understands that:
 - i. The execution of this Agreement does not guarantee him or her any work,
 - ii. Air America has and will continue to contract with other Independent Contract Pilots, and
 - iii. Students located and recruited by Air America will be assigned to Independent Contract Pilots at Air America's sole discretion.

7. NONDISCLOSURE AND CONFIDENTIALITY

- a. The Independent Contract Pilot recognizes and acknowledges that he or she may have available to him or her by Air America certain materials, operational techniques, and/or information and data pertinent and relative to the operation of Air America (hereinafter "Proprietary Information").
- b. The Independent Contract Pilot agrees:
 - i. That any and all Proprietary Information of Air America received and/or observed by the Independent Contract Pilot shall be used solely in connection with and for the purpose of performing the services under this Agreement,
 - ii. To hold in the strictest trust and confidence all Proprietary Information or intellectual property of Air America, with the understanding that the unapproved disclosure of the Proprietary Information and/or the breach of any provision of this Agreement by the Independent Contract Pilot will cause Air America irreparable injury and damage,
 - iii. That neither the Independent Contract Pilot nor his or her agents, employees, representatives, assigns, or relatives will divulge, discuss, or distribute such Proprietary Information or intellectual property for any purpose other than as stated herein, and except as it relates to the services of this Agreement, shall not copy, reproduce, sell, reveal, or disclose any such material and information to any person or entity, and
 - iv. That all documents, forms, and materials provided by Air America to the Independent Contract Pilot for the performance of the services of this Agreement are loaned to the Independent Contract Pilot and must be returned immediately upon termination of this Agreement.

8. TERMINATION

- a. Air America, through an authorized representative, or the Independent Contract Pilot may terminate this Agreement in writing, with or without cause.

9. ENTIRE AGREEMENT

- a. This Agreement:
 - i. Supersedes and cancels all prior agreements between the parties, if any,
 - ii. Constitutes the entire agreement of the parties, and
 - iii. May not be modified unless in writing signed by an authorized representative of Air America and by the Independent Contract Pilot

- b. Any waiver by Air America of any rights arising from breach or default of any provisions of this Agreement by the Independent Contract Pilot shall not be construed as a continuing waiver or a waiver of other breaches or defaults of the same or other provisions of this Agreement.
- c. This Agreement shall be governed by the laws of the State of Florida.

10. INDEMNIFICATION

- a. The Independent Contract Pilot agrees to indemnify and hold harmless Air America and/or any of its owners, members, managers, employees, agents, or other representatives, against losses Air America incurs is the Independent Contract Pilot is deemed to be an employee of Air America or if Air America is liable for any of the Independent Contract Pilot's errors, omissions, or defects with respect to the services performed under this Agreement.

11. OTHER

- a. The Independent Contract Pilot is required as a part of this Agreement:
 - i. To fill out, sign, and attach to this Agreement a 'Request for Taxpayer Identification Number and Certification' (IRS Form W-9), and
 - ii. To fill out, sign, notarize, and attach to this Agreement Air America's 'Independent Contractor Affidavit' form.

12. LEGAL ADVICE

- a. Before signing this agreement, Air America encourages the Independent Contract Pilot to seek his or her own legal advice.
- b. By signing this agreement, the Independent Contract Pilot acknowledges and agrees that this agreement was signed without any pressure or duress

Executed this _____ day of _____, _____

Independent Contract Pilot:

Witnessed By:

Signature

Signature

Print Name

Print Name

Authorized Representative of Air America Flight
Center, LLC

Signature

Signature

Print Name

Print Name

Attachments:

- Form W-9
- Independent Contractor Affidavit

INDEPENDENT CONTRACTOR AFFIDAVIT



The undersigned, _____ of _____, being of legal age, and whose Federal ID No. or Social Security No. is _____ be duly sworn, hereby states:

1. I am an independent contractor and am not subject to the control and direction of Air America.
2. I am one of the following: (check one)
☐ Sole Proprietor ☐ Member of a Limited Liability Company
☐ Partner of a Partnership
3. I am a sole proprietor, partner of a partnership, or a member of a limited liability company and an Independent Contractor who is not engaged in the construction industry, not classified as an employee in the State of Florida pursuant to Section 440.02 (15)(d)(1.), Florida Statutes (2004), and not subject to the workers' compensation requirements as mandated in Chapter 440, Florida Statutes (2004).
4. One of the following apply: (check one)
☐ I accept my default exemption from the provisions of Chapter 440, Florida Statutes (2004), and thus WAIVE ANY RIGHTS to workers' compensation benefits in the State of Florida. By accepting such exemption, I attest that I have not filed a notice with the Department of Financial Services in Tallahassee revoking such exemption.
☐ I have an effective insurance contract that provides workers' compensation benefits for me, of which a copy of the insurance policy is attached.
☐ I elect workers' compensation benefit coverage under Air America's workers' compensation policy and understand that I will be billed for the coverage at the rates stated in the 'Flight Instructor – Independent Contractor's Agreement' executed by me and Air America.
5. I understand that Air America is not required to be a party to an insurance contract providing workers' compensation coverage pursuant to Chapter 440, Florida Statutes (2004).
6. Unless electing to be covered under Air America's workers' compensation policy, I understand that I do not have the right to recovery of workers' compensation benefits from Air America pursuant to Chapter 440, Florida Statutes (2004). I have read Section 440.02 (15)(d)(1), Florida Statutes (2004) (copy attached), and I agree that I am an Independent Contractor as defined by paragraphs (a) through (c) of the above referenced statute.
7. I understand that if my exemption status or my workers' compensation benefits covered under an insurance policy expire or change, I will communicate immediately (in writing) to Air America such changes, and I will suspend all services in connection with this Agreement until assessed and resolved with Air America.
8. I have no employees.

Witness my hand under the penalties of perjury on _____.

Print name

Signature

NOTARY STATE OF FLORIDA, COUNTY OF _____

Sworn to and subscribed before me this _____ day of _____,

by _____, who is:

_____ personally known to me OR _____ has produced _____, as identification

Notary Signature _____ My Commission Expires _____

Request for Taxpayer Identification Number and Certification

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

► Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type.
See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
2 Business name/disregarded entity name, if different from above	
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) ► _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <small>(Applies to accounts maintained outside the U.S.)</small>
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:

- 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.

Sign
Here

Signature of
U.S. person ►

Date ►

General Instructions

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

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

Note: If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the instructions for Part II for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note: ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

Check the appropriate box on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

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

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/Businesses and clicking on Employer Identification Number (EIN) under Starting a Business. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i) (A))	The grantor [*]
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

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

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships*, earlier.

***Note:** The grantor also must provide a Form W-9 to trustee of trust.

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit www.irs.gov/IdentityTheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.