

PARTNER LOCATION AGREEMENT

This Partner Location Agreement (this “**Agreement**”) is between **TIVITY HEALTH SERVICES, LLC** (“**Tivity**”), and the “**Facility**” named below. This Agreement is effective as of as of the date of the signature by the Facility below (“**Effective Date**”). Facility desires that it and its other locations listed on **Exhibit A-1** be included as a member of Tivity’s network of locations for the purposes of fitness memberships and/or offering Tivity’s programs, and Tivity desires Facility to be a member of Tivity’s network.

Facility. The undersigned Facility and any additional participating locations of Facility as mutually agreed to and set forth in **Exhibit A-1**, which have entered into this Agreement with Tivity Health to be part of its Tivity Health Network.

Facility Contact. Facility has designated the person named on **Exhibit A-2** as authorized to represent Facility in communicating with Tivity about this Agreement.

Pricing. Tivity will pay Facility the selected program fees in **Attachment A**.

Programs. Facility will offer each Tivity program marked in **Attachment A**.

Term. The term of this Agreement runs from the Effective Date **January 1, 2018 through December 31, 2020** (“Initial Term”) and thereafter will automatically renew for one (1) year periods running from January 1 to December 31, provided that after the Initial Term, either party may terminate this Agreement upon 120 days’ prior written notice.

Terms & Conditions. This Agreement will be governed by the Standard Terms and Conditions **as attached**.

The Tivity materials on the Portal are incorporated by reference as an integral part of this Agreement.

This Agreement supersedes any prior agreements and represents the entire understanding and agreement between the parties regarding the subject matter of this Agreement.

Tivity and Facility each sign below to agree to be bound to the terms of this Agreement as of the Effective Date.

TIVITY HEALTH SERVICES, LLC

Adam C. Holland
Adam C. Holland (Nov 20, 2017)

Signature

Adam C. Holland

Tivity Health Printed Name

CFO

Tivity Health Title

Nov 20, 2017

Date

Name of Facility

Signature

Printed Name

Title

Date

City Signature Page for Partner Location Agreement between
Tivity Health Services, LLC and City of Clearwater

Countersigned:

CITY OF CLEARWATER, FLORIDA

George N. Cretekos
Mayor

By: _____
William B. Horne, II
City Manager

Approved as to form:

Attest:

Matthew M. Smith
Assistant City Attorney

Rosemarie Call
City Clerk

ATTACHMENT A

Notices, Utilization Payment, Programs and Pricing**1. Notices to Facility and Tivity.**

Facility Contact: Attached Exhibit A-2

Tivity Contact: Tivity PL Contracting Department, 1445 South Spectrum Blvd., Chandler, Arizona 85286.
Phone: (480) 444-5400.
Email: PLContracting@tivityhealth.com.

2. Facility Locations. Attached Exhibit A-1**3. Program Utilization Payment.**

- a) Program Utilization Payment for Selected Tivity Health Programs. Tivity shall compensate Facility based on Program Member Visits, with a maximum cap payment per Program Participant per month. Program Visit shall mean one distinct occasion, recorded and reported by Facility in accordance with procedures specified in the Reference Guide, during which a Member enters Facility to enroll in or use the Program. Tivity shall not compensate Facility for more than one Program Visit per day. Program Participant shall mean a Member, who, after completing the Program enrollment, has used the Program at a facility in the Tivity Health Network at least once in a given month.
- b) Payment Schedule. Payment shall be processed for direct deposit by Tivity by the last day of the month following the month in which Program Visits occurred ("following month"), provided Tivity receives Facility's monthly utilization data by the fifth (5th) day of the following month. In the event utilization data is not received in a timely manner, payment may be delayed. Payment for monthly utilization received after the last day of the following month will be denied for non-timely filing and will not be eligible for reimbursement or appeal. Appeals must be brought to the attention of Tivity within thirty (30) days of receipt of payment; appeals brought at a later date will not be eligible for review.

4. Programs and Pricing. A description of each Program appears on the Portal: <https://fitness.tivityhealth.com>

- ☒ SilverSneakers® Fitness Program Including Tivity Health Proprietary Classes
\$3.25 per Member Visit up to \$32.50 per Member per Month
- ☒ Prime® (Fully Subsidized for Members 18+)
\$3.50 per Member Visit up to \$30.00 per Member per Month
- ☒ Prime Private Brand® (Member Pay Program)
\$3.50 per Member Visit up to \$30.00 per Member per Month
- ☒ Health Fitness Reimbursement Program (HFRP)

STANDARD TERMS AND CONDITIONS

1. **Definitions.** All terms not defined herein will have the meanings given to them in the Partner Location Agreement between Tivity and Facility (the “Agreement”).

a) “**Confidential Information**” means this Agreement, the identity of any Tivity customer, Participant information and information a recipient should reasonably understand to be confidential given the nature of such information, including, without limitation, any Tivity IP. **Notwithstanding the foregoing, Tivity recognizes that Facility is a governmental entity which is subject to the Public Records Law governing the production of records pursuant to Florida Statutes, Chapter 119. Information which is not exempt from disclosure, or is required to be, and actually is, disclosed by Facility under such law or any resulting judicial order, shall be excepted from such obligations of confidential treatment. The Parties do not contemplate Facility undertaking any obligations with respect to Confidential Information which are inconsistent with law, nor does this Agreement waive, reduce, or nullify any protections or exemptions accorded Tivity Confidential Information from disclosure under any provision of such law or other Florida law. All such usage of the term “Confidential Information” in this Agreement shall be deemed to include these qualifications.**

b) “**Participant**” means a Sponsoring Organization member, employee, dependent or other person eligible for the Program, determined by the Participant verification process outlined in the Reference Guide.

c) “**Program**” means each Tivity program elected in the Agreement and as described on the Portal.

d) “**Reference Guide**” means the procedures and guidelines set forth on the Portal for participation in the Tivity network.

e) “**Tivity IP**” means any and all intellectual property associated with the Program and tangible embodiments thereof, including, without limitation: the Portal, the Reference Guide; Program descriptions, processes and know-how; Tivity content on the Portal; and all data regarding activity at the Facility, such as utilization reports.

2. **Facility Responsibilities.** In exchange for the compensation to be paid by Tivity Health, Facility shall perform the following services:

a) **Program Implementation Process.** To prepare for Program commencement, Facility agrees to participate in the following 1) coordination with Tivity of electronic reporting containing the required data elements; 2) Tivity scheduled and led training; and 3) Tivity’s evaluation of Facility to certify Facility’s preparedness to provide Program (the date by which each of these has been completed, the Ready Date.”)

b) **Staffed Hours.** Facility shall be appropriately staffed in accordance with professionally-recognized standards of fitness programs a minimum of six (6) hours per day, Monday through Friday.

c) **Program Enrollment.** Facility shall enroll Participants in the Program in accordance with the protocol defined in the Reference Guide or other protocol mutually agreed between the Parties.

d) **Reporting Obligations of Facility.** Facility shall report Program utilization to Tivity Health on a monthly basis. Program utilization reporting shall consist of all 1) Program forms completed during the previous month as applicable; and 2) visits for the month. Facility shall prepare a report of daily visits and utilization from the month summarizing activity and containing the required data elements and submit it electronically to Tivity Health no later than the fifth (5th) day of the following month. The required file format, data elements and submission options are defined in the Reference Guide. The Parties to this Agreement shall work cooperatively to establish correct and acceptable electronic monthly utilization data reporting; Tivity Health may provide technical support to Facility if necessary.

e) **SilverSneakers® Program Advisor.** Facility shall designate one staff member as the SilverSneakers Program Advisor, who shall serve as a liaison to Tivity Health and as a resource person for SilverSneakers Participants utilizing the Tivity Health Network, and is knowledgeable concerning all services provided by Facility to Participants.

f) **Guest Pass Program.** Facility shall provide Program services to persons presenting a Tivity Health guest pass. Properly documented guest visits will be

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- counted the same as a Participant visit for purposes of calculating Facility's compensation.
- g) Reference Guide. Facility must comply with the Reference Guide to remain a part of Tivity's network.
 - h) Access to Program at No Charge. Facility will provide all Participants access to the Program at no charge to the Participants.
 - i) Tivity Network Reciprocity. Facility will ensure that all of Facility's locations listed in the Agreement allow access to all Participants.
 - j) Membership Conversion. Upon the Effective Date, Facility will inactivate any existing gym/facility membership relationship a Participant may have with Facility, which inactivation will be for the duration of the Agreement. Facility will not collect any monthly dues, cancellation fees, or other fees during the inactivation period. Upon termination of the Agreement or the termination of a Participant's membership with a Tivity customer, Facility may reactivate that Participant's inactivated Facility membership.
 - k) Portal. Facility's participating locations will create and maintain user accounts on the web-based Tivity Health Fitness Provider Portal. Facility shall utilize the Tivity Health Fitness Provider Portal to verify Participant eligibility and to obtain and access Tivity Health materials, including Sponsoring Organization information, training materials, Program forms, Program reports, and the Reference Guide.
 - l) Communications. Facility will coordinate all external communications through Tivity. Facility will immediately notify Tivity of all external inquiries regarding any Tivity Program, Tivity, or a Tivity customer.
 - m) Return of Materials. Facility will promptly return all Tivity Program materials upon termination of the Agreement or at Tivity's request.
 - n) Fraud, Waste and Abuse Training. Applicable Facility personnel will complete fraud, waste and abuse training as required by the Center for Medicare and Medicaid Services and provide confirmation of completion of same on the Portal.
 - o) Insurance. Facility will maintain commercially reasonable levels of general liability insurance in order to satisfy Facility's obligations to Tivity under this Agreement and as is reasonable and appropriate and industry-standard given Facility's business operations.
3. Use of Trademarks, Logos, and Copyrighted Materials. Each party grants the other a limited and non-exclusive right to use the other's trademarked or service-marked name, logo, identity, format, and materials solely for use for the purposes outlined in this Agreement (the "**Marks and Materials**"); provided, any use by Facility must be approved in advance and in writing by Tivity. Upon termination of the Agreement Facility will cease all use, advertising, marketing, and referencing of Tivity Marks and Materials. Nothing in the Agreement grants either party any right, title or interest in or to the Marks and Materials of the other party. All use by Facility of Tivity's Marks and Materials (including goodwill) will be for the sole benefit of Tivity.
 4. Tivity IP. Tivity is the sole and exclusive owner of any and all Tivity IP, and nothing in the Agreement will alter Tivity's ownership rights in the Tivity IP whatsoever. Facility may not sell, license or otherwise transfer the Tivity IP.
 5. Disagreements. If the parties have a disagreement they will work in good faith to resolve it. Neither party will sue the other in front of a judge or jury; rather, all unresolved disagreements will be resolved exclusively by binding arbitration. Neither party will initiate, support, or otherwise participate in class action lawsuits, class-wide arbitrations, private attorney-general actions or the like against the other party.
 6. Research Studies. Facility must seek prior written approval (which Tivity may decline in its sole discretion) from Tivity before undertaking any research or clinical study of Participants or Programs. Facility will provide study findings and results to Tivity prior to any publication or presentation of same. Tivity may withhold approvals hereunder in its sole discretion.
 7. Compensation. Tivity will pay Facility the fees and rates set forth in the Agreement. Facility will be responsible to pay its own taxes on any payment received from Tivity.
 8. Termination.
 - a) Early Termination. Notwithstanding any other provision of this Agreement, Tivity Health may terminate this Agreement at any time upon notice to Facility due to 1) closure of Facility, resulting in denial

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of Program services to Participants, without thirty (30) days' prior written notice to Tivity Health; 2) fraudulent Program utilization reporting by Facility; or 3) Tivity Health's reasonable determination that the health or safety of Participants may be in jeopardy if this Agreement is not terminated.

b) **Bankruptcy.** If at any time there is filed by or against a party to the Agreement a petition in bankruptcy or insolvency or for reorganization or for the appointment of a receiver, trustee, or conservator of all or a portion of the party's property, or if a party makes an assignment for the benefit of creditors, and if such action is not dismissed after 90 calendar days, the Agreement may be immediately terminated by the other party.

c) **Material Breach.** If either party breaches a material term or condition of the Agreement, the non-breaching party may terminate the Agreement on notice to the other party specifying the nature of the breach as long as the breach is not cured within 30 days after such notice.

d) **Default.** Tivity may at its sole discretion and without limiting its other remedies withhold payment of any amounts otherwise due to Facility if Facility commits an act of fraud or commits a material breach of the Agreement.

e) **Immediate Termination.** Tivity may immediately terminate the Agreement upon notice to Facility in the event of (i) Facility closure; (ii) fraudulent reporting of Program utilization by Facility; (iii) Tivity's determination that a Participant's health or safety may be at risk; or (iv) Facility or any of its owners, employees, agents, or affiliates have been convicted of Medicare fraud or appear on any state or federal government exclusion list, including, without limitation, the System for Award Management or the Office of Inspector General's List of Excluded Individuals and Entities.

9. **Confidentiality.** During the Term and at all times thereafter, Facility may not divulge to anyone or use in any way any Confidential Information.

10. **Participant Contact.** Facility agrees not to contact Participants during the Term of this Agreement regarding business matters of the Program, including, without limitation, switching health plans, disenrolling, enrolling with other health plans or similar entities, or contracting directly with Facility. Facility will not dissuade Participants from engaging in any Tivity Program.

11. **Notices.** All notices and other communications under this Agreement must be in writing, sent to the applicable contact listed in the Agreement, and will be deemed to have been duly given, made and received when sent by (a) electronic mail or (b) hand delivery, including by a recognized courier service.

12. **Mutual Waiver of Claims.** Unless caused by the gross negligence or intentional wrongdoing of **either Party**, Tivity's customers, or any applicable government agency, **the Parties** hereby waives and releases all claims (known and unknown) against **the other Party**, Tivity's customers, and applicable government agencies, and/or any of their respective officers, directors, shareholders, employees, affiliates or representatives (collectively, "**Tivity Affiliates**") sustained by Participants as a result of the Participant's engagement in the Program or any other activities undertaken in or sponsored by Facility.

13. **Mutual Indemnification.** **Each Party** will indemnify, defend, and hold harmless **the other Party** and all Tivity Affiliates and their respective officers, directors, shareholders, employees, and representatives from any and all Losses. For purposes of this Section 13, "**Losses**" means all claims, demands, suits, liabilities, damages, obligations, and expenses (including without limitation reasonable attorneys' fees) incurred by Tivity related to negligence or willful misconduct of **the indemnifying/other Party** or its officers, directors, employees, agents or affiliates. **Nothing contained in this foregoing indemnification shall be construed to be a waiver of any immunity or limitation of liability the Facility may be entitled to under the doctrine of sovereign immunity or Section 768.28, Florida Statutes.**

14. **Cooperation in Defense.** Tivity and Facility agree that, to the extent permitted by law, they will cooperate with one another in the defense of any claim arising from any acts of their respective officers, shareholders, employees, or agents and will give one another written notice of any claims arising in relation to the Agreement.

15. **Miscellaneous.**

a) **Compliance with Federal and State Rules and Regulations.** Facility will comply with all applicable federal and state rules and regulations regarding services provided to Participants.

b) **Business License and Regulatory Standards.** Facility will hold an active and unrestricted business license as required by law and meet **applicable** occupational health and safety requirements and regulatory standards in the state and jurisdiction in which Facility operates.

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c) Severability. Should any provision of the Agreement be determined by any court of competent jurisdiction to be illegal, invalid or unenforceable in any respect, in whole or in part, the offending provisions will not affect the enforceability of the other provisions.

d) Amendment of Agreement to Comply with Law. Tivity may amend this Agreement to comply with applicable law upon 60 days' prior written notice to Facility, and Facility may terminate this Agreement during such period if the amendment would have a demonstrable material adverse effect on Facility.

e) Applicable Law. The Agreement is governed by the laws of the State of **Florida**, without giving effect to its conflicts of laws provisions, and each party submits to the exclusive jurisdiction of the courts of the State of **Florida**.

f) Sale of Business/Transfer of Assets. Facility will notify Tivity in writing at least 90 days before it sells or transfers all or substantially all of its assets or business.

g) Survival. Sections 12 through 14 will survive termination of the Agreement, regardless of the reason for termination.

SilverSneakers® Fitness Program – Including Tivity Health Proprietary Classes Program Description:

In exchange for the compensation to be paid by Tivity Health, Facility shall offer the Program to Participants of the Sponsoring Organization as a fully subsidized program that includes SilverSneakers exercise classes and basic fitness membership services, which may include other Tivity Health services, for Participants provided through a network of facilities; also included in the Program are all facets presented in the Terms and Conditions section of the Partner Location Agreement. Program Brands include SilverSneakers® Fitness program, and other brand names for the Mature Market Fully Subsidized Program communicated to Facility by Tivity Health from time to time.

- a) **Tivity Health Proprietary Classes.** Facility shall provide the Tivity Health group exercise classes as selected on the Fitness Provider Portal. Each week, Facility shall provide at least one (1) Tivity Health class a minimum of two (2) days during such week on non-consecutive days, and additional Tivity Health classes may be provided at any frequency. All Tivity Health classes shall be offered during Participants' primary hours of utilization. Facility agrees to add additional classes if the current classes remain at capacity for four (4) or more consecutive weeks, or as demand dictates, and will solely bear the costs of adding such classes. "At capacity" means, with respect to a particular class, that all available spaces in such class are filled by attendee Participants. Facility and Tivity Health agree to work cooperatively to add optional Tivity Health classes as needed. Facility also agrees, no less than quarterly, to update or validate the Fitness Provider Portal to accurately document which Tivity Health classes are currently being offered at Facility.
- b) **Tivity Health Proprietary Class Equipment.** Tivity Health shall provide all required equipment for classes selected on the Fitness Provider Portal. Following the initial equipment order, Facility shall be responsible for maintaining and replenishing the equipment, and shall comply with the exact specifications for this equipment as defined in the Reference Guide.
- c) **Instructor and Facility Staff Training.** Facility staff who have regular contact with Participants are required to participate in Tivity Health training prior to commencement of the Program and as needed thereafter to account for staff turnover ensure proper service for Participants. Tivity Health shall provide an instructor training workshop to provide Facility instructors with the necessary guidelines to teach Tivity Health Proprietary Classes according to Program specifications.
- d) **Instructor and Facility Staff Qualifications.** All fitness professionals who come in contact with Participants shall be qualified for their respective positions. All group exercise instructors must 1) possess current CPR certification; 2) be eighteen years of age or older; and 3) hold (i) a two (2) or four (4) year degree in health, exercise science, recreation or physical activity related field; (ii) a current license for the following: RN, LPN, LMT, LPT, RYT; or (iii) a nationally recognized instructor/trainer certification available to the general population and requires continuing education courses and CPR certification as criteria for recertification. Each instructor teaching a Tivity Health Proprietary class must complete the Tivity Health instructor training workshop for such class prior to teaching and once every four (4) years thereafter. Facility shall also agree to on no less than quarterly basis to require instructors to update or validate the instructor certification information on the Instructor Resource Center.
- e) **Restricted USTA Master Tennis.** Facilities identified in Exhibit A as providing USTA Master Tennis, shall provide USTA Master Tennis in a group setting, a minimum of two (2) days per week on non-consecutive days. Facility shall provide USTA Master Tennis to only Tivity Participants verified as eligible per the Enrollment Protocol as defined in the Reference Guide. All USTA Master Tennis shall be offered during Participants primary hours of utilization. Facility agrees to add additional classes if the current classes remain at capacity for four (4) or more consecutive weeks, or as demand dictates, and will solely bear the costs of adding such classes. Facility and Tivity agree to work cooperatively to add optional USTA Master Tennis classes as needed.

Prime® (Fully Subsidized for Participant) Program Description:

In exchange for the compensation to be paid by Tivity Health, Facility shall offer the Program to Participants of the Sponsoring Organization as a Commercial Fully Subsidized Program; The Program includes basic fitness membership services for Participants provided through a network of facilities; also included in the Program are all facets presented in the Terms and Conditions section of the Partner Location Agreement. Program Brands include Prime®, Prime MCA, and other brand names for the Commercial Fully Subsidized Program communicated to Facility by Tivity Health from time to time.

- a) Introductory Orientation for Prime Participants. Facility shall offer the Program to all Participants identified by Tivity Health as eligible for the Program. In addition to a basic fitness membership at no cost to the Participant, Facility shall provide Participants with an added value program component (i.e., a thirty (30) minute personalized orientation session or personal training session).

Prime Private Brand® (Participant Pay Program) Program Description:

In exchange for the compensation to be paid by Tivity Health, Facility shall offer the Program to Participants of the Sponsoring Organization a Commercial Participant Pay Program; also included in the Program are all facets presented in the Terms and Conditions section of the Partner Location Agreement. For purposes of this Program, Participant Pay is defined as a monthly payment made by Participant to Tivity Health to participate in the Program. Program brands include Prime PB and other brand names for the Commercial Participant Pay Program communicated to Facility by Tivity Health from time to time.

- a) Introductory Orientation for Prime Participants. Facility shall offer the Program to all Participants identified by Tivity Health as eligible for the Program. In addition to a basic fitness membership at no cost to the Participant, Facility shall provide Participants with an added value program component (i.e., a thirty (30) minute personalized orientation session or personal training session).

Health Fitness Reimbursement Program (HFRP) Program Description:

Facility agrees to offer Participants eligible for the Health Fitness Reimbursement Program discounted rates and/or fees. Facility may charge Participant applicable taxes in addition to the rates agreed to under the Pricing and Payments section of the Agreement. Facility shall offer the Program to Participants of the Sponsoring Organization a basic fitness membership services, which may include other Tivity Health services, for Participants; also included in the Program are all facets presented in the in the Terms and Conditions section of the Agreement.

- a) One-Week Trial. Facility shall offer a minimum of a one-week trial membership for each eligible Participant at no cost to Participant, Sponsoring Organization or Tivity Health.

EXHIBIT A-1**LOCATION INFORMATION**

The information in the box below is intended for distribution to Members. Please confirm that it is accurate.

#	TIVITY HEALTH LOCID	LOCATION NAME	ADDRESS	CITY	ST	ZIP	PHONE	Tivity Health Proprietary Classes (Yes/No)
1	19867	Clearwater Beach Library & Recreation Facility	69 Bay Esplanade	Clearwater Beach	FL	33767	(727) 462- 6138	Yes
2	19869	Countryside Recreation Facility	2640 Sabal Springs Dr.	Clearwater	FL	33761	(727) 669- 1914	Yes
3	19870	The Long Center and Aging Well Center	1501 N. Belcher Rd.	Clearwater	FL	33765	(727) 793- 2320	Yes
4	19871	North Greenwood Recreation Complex	900 N. Martin Luther King Jr. Ave.	Clearwater	FL	33755	(727) 462- 6276	No
5	19872	Ross Norton Recreation & Aquatics Complex	1426 S. Martin Luther King Jr. Ave.	Clearwater	FL	33756	(727) 462- 6025	Yes
6	25099*	USTA Masters Tennis at The Henry L. McMullen Tennis Complex	1000 Edenville Ave.	Clearwater	FL	33764	(727) 669- 1919	No
7	29784	Morningside Recreation Complex	2400 Harn Blvd.	Clearwater	FL	33764	(727) 507- 4064	No

Legend:

*25099 = Eligible for SilverSneakers® Program Restricted USTA Master Tennis Only.

EXHIBIT A-2

CONTRACT ADMINISTRATOR

Name: _____

Title: _____

Mailing Address: _____

Phone: () _____

Fax: () _____

Email: _____

The Contract Administrator shall receive legal correspondence regarding the Agreement, shall have access to payment information for all Facilities in Exhibit A-1 to this Agreement, and shall be responsible for setting up Tivity Health Fitness Provider Portal accounts for Facility staff.

Who should Tivity Health contact to coordinate the technical aspects of monthly utilization data reporting? This individual will need to have specific information about your location's reporting capabilities, and be responsible for obtaining management approval for establishing a reporting method.

Name: _____

Phone: _____

Email: _____

**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 (as shown on your income tax return)	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) ▶	
	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. The TIN provided must match the name given on the "Name" line to avoid backup withholding. 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.

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

Social security number								
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).

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.

**Sign
Here**

Signature of
U.S. person ▶

Date ▶

General Instructions

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

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.

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:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- 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.

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.

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 on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the 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 withholding on your share of partnership income.

The person who gives 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 is in the following cases:

- The U.S. owner of a disregarded entity and not the entity, and
- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 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 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 a percentage 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, 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 Part II instructions on page 3 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 the instructions below and the separate instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

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

Name

If you are an individual, you must generally enter the name shown on your income tax return. 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 income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name/disregarded entity name" line.

Partnership, C Corporation, or S Corporation. Enter the entity's name on the "Name" line and any business, trade, or "doing business as (DBA)" name on the "Business name/disregarded entity name" line.

Disregarded entity. Enter the owner's name on the "Name" line. The name of the entity entered on the "Name" line should never be a disregarded entity. The name on the "Name" line must be the name shown on the income tax return on which the income will be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a domestic owner, the domestic owner's name is required to be provided on the "Name" line. 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 the "Business name/disregarded entity name" line. If the owner of the disregarded entity is a foreign person, you must complete an appropriate Form W-8.

Note. Check the appropriate box for the federal tax classification of the person whose name is entered on the "Name" line (individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

Limited Liability Company (LLC). If the person identified on the "Name" line is an LLC, check the "Limited liability company" box only and enter the appropriate code for the tax classification in the space provided. If you are an LLC that is treated as a partnership for federal tax purposes, enter "P" for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter "C" for C corporation or "S" for S corporation. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the "Name" line) is another LLC that is not disregarded for federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the "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/disregarded entity name" line.

Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the "Exempt payee" box in the line following the "Business name/disregarded entity 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.

The following payees are exempt from backup withholding:

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

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 5 and 7 through 13. Also, C corporations.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 7 ²

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, 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-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on page 2), 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 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 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. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3876).

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. Entering "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 item 1, below, and items 4 and 5 on page 4 indicate 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 the "Name" line must sign. Exempt payees, see *Exempt Payee* on page 3.

Signature requirements. Complete the certification as indicated in items 1 through 3, below, and items 4 and 5 on page 4.

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, 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)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ³
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))	The grantor ³
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ⁴
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. 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
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulation 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 on page 1.

*Note. 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, social security number (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 Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system 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 at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@ftc.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov 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. 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.