



## AutoglasSolutions eDirectGlass Participation Application

Dear Windshield Repair Professional:

Windshield repair can be a very lucrative business and insurance work is a big part of it, but billing insurance companies can be difficult and time consuming to say the least.

Do you avoid doing insurance jobs because of the hassle of direct billing, the headaches of joining numerous networks, or simply don't have time to deal with it all? AutoglasSolutions has teamed up with eDirectGlass to offer you a one stop solution for all of you insurance billing, business management, and windshield repair equipment needs.

eDirectGlass will assist you in obtaining your network credentials with Safelite and Lynx services so you can obtain work authorizations and submit insurance billing.

### **eDirectGlass Lite – Repair Only**

Manage all of your repair business activities including scheduling and billing from one easy to use Internet based application.

\$19.95 per month, \$39 per year support for 0-34 EDI invoices per month

\$39.95 per month, \$89 per year support for 35+ EDI invoices per month

***With ANY of the services above, you always receive the proceeds directly from the network or insurance company!***

You do not need to be a AutoglasSolutions customer to take advantage of eDirectGlass.

**eDirectGlass will notify you when you may begin submitting claims with eDirectGlass (usually within 24 hours).**

Please call AutoglasSolutions if you have any questions concerns or comments about eDirectGlass. Your input is greatly appreciated.

### **Please submit completed information to:**

AutoglasSolutions, Inc.  
2196 Union Avenue  
Wilton, IA 52778

Or by Fax 480.422.9085

Sincerely,  
AutoglasSolutions Customer Service

## IMPORTANT INFORMATION – PLEASE READ

Insurance companies contract out their glass services to insurance networks, primarily Lynx Services and Safelite. Attached are all the forms needed to apply for eDirectGlass, and to get signed up with Safelite. Lynx Services, (and their Metryx program) require you sign up on line, so for your convenience we have included links to the websites where you will need to sign up for these services in the attached participation application.

The signup process is actually quite simple, but there are a few things that can delay your approval. Pay particular attention to these items, and contact AutoglasSolutions with any questions you may have.

- 1) You will need an e-mail address before you submitting this application, and you need to be sure that you are not using a spam filter that might inadvertently keep e-mail from Safelite, Lynx, eDirectGlass, or AutoglasSolutions from getting through to you. This is the number one delay causing problem we have. The best way to solve this is to simply “safe list” the domains: autoglasSolutions.com, lynxservices.com, sgcnetwork.com, and edirectglass.com.
- 2) You need to sign up with Lynx Services (and their Metryx program) online. AutoglasSolutions cannot do this for you, but we can assist you if you get confused. To avoid delay, this needs to be done by you **immediately** upon faxing your application to AutoglasSolutions. The majority of the sign up process is simply waiting the 48 hours (approximately) between requesting your company’s password for Lynx and receiving it. **The longer you wait to request your Lynx password, the longer the process will take.** Also, you cannot do any electronic billing for Lynx Services insurance companies until you have signed up with Lynx Services! State Farm specifically requires that you enroll in Metryx, as well as carry a liability insurance policy in order to bill them.
- 3) Read and follow all the instructions carefully. Call AutoglasSolutions if you have any questions.
- 4) AutoglasSolutions will assist you through the signup process. Do not contact eDirectGlass until you are notified by AutoglasSolutions that all of your paperwork has been accepted as complete, and you are ready to begin electronic billing through eDirectGlass.
- 5) Once you have received notification from AutoglasSolutions that you are ready to begin electronic billing, you should do a few insurance jobs and have the invoices in hand before calling eDirectGlass for your free walkthrough. During the walkthrough you will be assisted with the proper procedure to submit those invoices to the insurance companies electronically, and will have the opportunity to ask questions as you get familiar with eDirectGlass.

**Important:** We need to be able to contact you. AutoglasSolutions will notify you when we receive your application, if we have any questions or concerns about your application, and when your application is approved, but if you cannot be contacted during regular business hours by AutoglasSolutions, eDirectGlass, Safelite, or Lynx, the signup process may be needlessly delayed. Please be sure your phone number, fax number, and e-mail address are all valid at the time the application is submitted.

## **eDirectGlass Participation Check List**

- Complete the Safelite Parent ID Request Form
- Complete the online Lynx Services Sign up
- Complete the eDirectGlass EDI Services Agreement
- Sign the eDirectGlass™ AGR TSM Shop License Agreement
- Complete the eDirectGlass Subscription Services Billing Authorization
- Complete the Federal W9 Form
- Fax all of the above to **1-480-422-9085**

After you have completed the check list above, ***we will process your paperwork and make requests for your credentials, on your behalf, to be communicated directly to you (See Safelite Request example).*** Within 24-72 hours you may be contacted by one or more of the following companies via telephone, fax and/or email:

- **Safelite:** They may contact you to verify your information as provided on the Parent ID Request Form.
- **Lynx:** They will contact you with your password to login to their website.
- **eDirectGlass:** Will contact you with your credentials to begin processing claims.

**Note:** Please make sure that the following email addresses are added to your “safe” list if you are using a Spam filter in your email program or if you have a Hotmail, Yahoo mail, Google Mail, AOL mail, etc.: edirectglass.com, autoglassolutions.com, lynxservices.com, safelite.com, sgcnetwork.com.

## **Getting setup with Lynx for the first time**

You have two options to get setup with Lynx:

**(Option A)** Once you have your first claim for Lynx and it is not for State Farm, they will take your company information when you call the claim in. You will then be required to supply certain information that they will direct you to provide.

**(Option B)** You may want to consider is signing up for the Lynx Metryx program. This program will allow you to process a State Farm claim, which is a requirement, and receive electronic assignments. If you choose to sign up for Metryx, you will have to visit the following website:

<https://www.lynxservices.com/installers1/Register/CheckFTIN.asp>

Complete the initial forms and within 24-48 hours you will receive an email from Lynx with a user name and password. Go to the Lynx Services website at <https://www.lynxservices.com> and login to complete the Metryx registration.

More information regarding the Metryx program can be found at the Lynx Services website:

<https://www.lynxservices.com/installers1/Register/CheckFTIN.asp>

Final Step: 45 minute eDirectGlass Quick Start

Once you have all of your credentials setup, you will want to contact eDirectGlass to schedule your 45 minute Quick Start. This process will get you up to speed on how to use the eDirectGlass system and the basics required. For additional information on the use of eDirectGlass, you may also refer to the Quick Start CD. If you did not receive a CD, please contact AutoglasSolutions.

## Sample Safelite Credentials Request

You have indicated that you wish to have eDirectGlass, on your behalf, establish and maintain your credentials with the various networks. Below, we have included an example of what these requests might look like. Be aware that eDirectGlass will not be given the requested information directly and that you will most likely be contacted by the respective network. Once you have obtained this information, please contact eDirectGlass so we can complete your setup process.

Here is a view of a sample request for Safelite Credentials:

SGCNetwork.Com: /contact.jsp - Microsoft Internet Explorer

File Edit View Favorites Tools Help

Address http://www.sgcnetwork.com/contact.jsp

SGC NETWORK.COM SGCNetwork.com Login | About | Contact | FAQs | News

Portal Register | Join Network | Apply for EFT

Menu

- Register
- Join Network
- Apply for EFT

Unencrypted

### Contact Us

Please include as much specific information as possible about your situation - such as Shop Number, Phone Number, Referral or Invoice Number, or any other pertinent information - so that we may efficiently process your request.

**Your Name: \***

**Your E-mail Address: \***

**Your Shop Number:**   
(optional)

**Your Phone Number:**   -   
(optional)

**Your State: \***

**Subject: \***   
General questions about how the Network operates, including contracts

**Message: \***

\* required fields

Send Clear

Internet

## Safelite Parent ID Request Form

In order to bill Safelite for work performed, your shop must have a Parent ID number.

### Company Information

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

Owner's Name: \_\_\_\_\_

Phone #: \_\_\_\_\_

Fax #: \_\_\_\_\_

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

### Remittance Address

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

City: \_\_\_\_\_

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

Zip Code: \_\_\_\_\_

### Physical Address

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

City: \_\_\_\_\_

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

Zip Code: \_\_\_\_\_

Mobile Capable: Yes \_\_\_\_\_ No \_\_\_\_\_ Mobile Radius: \_\_\_\_\_ Miles

Hours of Operation: Mon-Fri \_\_\_\_\_ am \_\_\_\_\_ pm Sat \_\_\_\_\_ am \_\_\_\_\_ pm Sun \_\_\_\_\_ am \_\_\_\_\_ pm

Do you replace windshields? \_\_\_\_\_ Do you repair windshields? \_\_\_\_\_

I am requesting issuance of a Safelite Parent ID number so I may begin to submit EDI. I authorize Safelite to release this Parent ID number and any information listed above to AMJ Logistics Inc. (DBA eDirectGlass).

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

#### Safelite Use Only

Your Parent ID # is \_\_\_\_\_

**SGC, PLEASE RETURN THIS FORM VIA FAX TO 480.422.9085**

**eDirectGlass Electronic Data Interchange (EDI) Service Agreement**



By initialing this box and signing this agreement, I request that AMJ Logistics, Inc. D/B/A eDirectGlass ("EDG") provide EDI services on behalf of my business and act as my representation to request certain information as it pertains to the creation and or maintenance of my respective EDI accounts. I agree to the following service fees and conditions regarding the transmission of my invoices to Lynx Services of PPG and Safelite Network and others as they apply ("the Networks"):

- A. I authorize EDG to submit invoices to the Networks on my behalf. For each invoice I submit, I will be responsible for the current service fees listed in the services agreement, as published by or through private arrangement.
- B. EDG is not associated with the Networks. EDG acts only as an electronic pass through for invoice/billing information, and does not receive any payments or remuneration from the Networks. Invoice payment will be made by the Networks, and is subject to their rules and regulations for which you are/may be contracted. I will hold EDG harmless in any dispute I have with the Networks or any other entity.
- C. I agree that EDG is not responsible for payment of my invoices, not for invoices which may be rejected by the Networks, nor any loss of revenue or business, nor any other actual or implied arising from my use of this service. I agree that any liability of EDG will be limited to their published per invoice service fee.
- D. I understand that EDG EDI services require the participation of other third-party entities, and that changes in terms by these entities will/may immediately affect this agreement.
- E. EDG retains the right to change this agreement at any time. With the exception of situations arising in Paragraph D. Notice of changes will be made in writing 30 days prior to the effective date.
- F. This agreement shall be construed according to the laws of the State of Arizona, county of Maricopa, in the United States of America.

Safelite Parent ID# \_\_\_\_\_

Lynx Services Contract# \_\_\_\_\_

**NOTE: If you do not have a Safelite Parent ID or a Lynx Services contract, you must complete the attached Network Information Sheet.**

**Authorized Signature** \_\_\_\_\_ **Date** \_\_\_\_\_

**Printed Name and Title of Above** \_\_\_\_\_

**Please Complete in Full in order to submit invoice via EDI:**

COMPANY NAME \_\_\_\_\_  
ADDRESS \_\_\_\_\_ (Not P.O. Box)  
CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_

FEDERAL TAX ID # \_\_\_\_\_ - \_\_\_\_\_ OR SS# \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

MAIN PHONE # \_\_\_\_\_ / \_\_\_\_\_ - \_\_\_\_\_ FAX # \_\_\_\_\_ / \_\_\_\_\_ - \_\_\_\_\_  
CELL PHONE # \_\_\_\_\_ / \_\_\_\_\_ - \_\_\_\_\_ HOME # \_\_\_\_\_ / \_\_\_\_\_ - \_\_\_\_\_

E-MAIL ADDRESS \_\_\_\_\_  
WEBSITE ADDRESS \_\_\_\_\_

COUNTY \_\_\_\_\_ STATE SALES TAX \_\_\_\_\_% COUNTY TAX \_\_\_\_\_%  
LOCAL TAX \_\_\_\_\_% DO YOU CHARGE SALES TAX ON LABOR? \_\_\_\_\_ YES \_\_\_\_\_ NO

DAYS & HOURS OF OPERATION: WEEKDAYS \_\_\_\_\_ A.M. TO \_\_\_\_\_ P.M.  
SATURDAY \_\_\_\_\_ A.M. TO \_\_\_\_\_ P.M. SUNDAY \_\_\_\_\_ A.M. TO \_\_\_\_\_ P.M.

RADIUS OF COVERAGE FROM ABOVE ADDRESS: \_\_\_\_\_ MILES.

DOES YOUR COMPANY ALSO REPLACE GLASS? YES \_\_\_\_\_ NO \_\_\_\_\_

**eDirectGlass™ AGR TSM Shop License Agreement**  
**TERMS AND CONDITIONS ("Terms")**  
**AMJ Logistics, Inc. Web-Based Services (the "Service") Agreement (the "Agreement")**

1. Read the following terms and conditions carefully. This is a legal document between AMJ Logistics, Inc., a Michigan corporation ("AMJ"), and each member of the Service ("you" or "Member"). AMJ is willing to provide the Service to you only upon the condition that you accept all of these Terms. If you 'Agree' to these Terms contained in this agreement, you will be given an opportunity to indicate your acceptance by signing where indicated below. If you 'Do Not Agree' you will not be able to proceed with the Service. If you are accessing the Service as an employee or on behalf of an organization, by indicating your acceptance you represent that you have authority to undertake and do agree to the obligations of these Terms on behalf of such organization.

2. AMJ hereby grants Member a limited, non-exclusive, non-transferable license to access and utilize solely for its own internal business purposes the Service and any documentation supplied by AMJ, all in accordance with these Terms. AMJ hereby retains all rights not specifically granted to you. You may not reproduce, retransmit, distribute, store in a retrieval device, disseminate, sell, publish, broadcast or circulate the information obtained through the Service to anyone, without the express written consent of AMJ. This license is solely for your use and benefit and not for resale, transfer, sublicense or use by any third party or entity. Any use of the Service for any purpose not expressly permitted in these Terms is prohibited and shall without limitation be grounds for termination of your access to the Service. You agree not to use any information obtained through the Service for any unlawful or unauthorized purpose.

3. AMJ may change these Terms including, without limitation, the fees for the Service or for any information products on the Service at any time upon notice published over the Service. You may review the terms applicable to your then current use by clicking the "Legal Notices" link at the bottom of the home page. You should click "Legal Notices" link periodically to review a copy of the then current Terms. By using the Service after any change to the Terms is posted on the Service you will be bound by all of such changes.

4. AMJ may discontinue or revise any and all aspects of the Service or any of the information products on the Service at its sole discretion and without prior notice.

5. You acknowledge that (i) the Service, all copyrights, confidential information, any related documentation, and other intellectual proprietary rights embodied therein are and shall remain the property of AMJ and its content providers; (ii) the Service is subject to protection under the patent, trademark, copyright, trade secret and other intellectual property laws of the United States and all other jurisdictions; and (iii) the Service was created, compiled, prepared, selected and arranged by AMJ and its licensors through the expenditure of substantial time, effort and resources and that the Service constitutes valuable property. The provisions of this Section 5 will survive any termination of your membership.

6. Neither AMJ nor any of its content providers warrants the accuracy, adequacy, completeness, timeliness, or non-infringement of the Service or any information on the Service and are not responsible for any errors or omissions, for the results obtained from the use of the Service or such information, or for delays or interruptions in the Service. You use the Service at your own risk on an "as is" basis. AMJ makes no express or implied warranties including, without limitation, warranties of merchantability, fitness for a particular purpose or use, or non-infringement with respect to the Service or any information available through the Service. In no event will AMJ or any of its licensors be liable for damages, direct, indirect, special or consequential (including lost profits) in connection with the use of the Service, even if notified of the possibility of such damages. Your sole remedy in the event of a breach of this agreement by AMJ shall be to terminate this agreement and obtain a refund of a pro-rata portion of any prepaid subscription fees based on the date of termination. The provisions of this Section 6 will survive any termination of your membership.

7. The Member shall defend, indemnify and hold AMJ and its content providers harmless and against any claim, liability, loss, injury, damage, cost or expense (including, but not limited to, reasonable attorney's fees) incurred by AMJ or its content providers arising from any Member's (or user using the Member's User Sign-In Name or Password) access or use of the Service provided hereunder, unless such claims or damages result from the gross negligence or willful misconduct of AMJ or infringement of any patent, copyright, or other right of any third party in providing the Service to Member. The provisions of this Section 7 will survive any termination of your membership.

8. Each Member is responsible for all charges incurred and all statements that are made while such Member's Password or Username is being used. Each Member is responsible for applicable sales, use or similar taxes relating to the use of the Service accessed through such Member's Password or Username. All fees and other charges will be charged in one of the following methods; a) on a monthly basis or b) prepaid year in advance with a 15% discount, subject to the terms of a separate written order (the "Order"). Your acceptance of the Agreement and your signature on the Order, if applicable, constitutes your authorization to make those charges and your agreement to pay those charges when due. If payment is being made by credit card you must notify AMJ of all changes in the expiration date

of the credit card being used for AMJ; All charges are final and expire 12 months from the date of purchase. For billing inquires, call (480) 993-0915.

9. The Service will continue unless otherwise terminated by AMJ or until Member notifies AMJ in writing of its decision to terminate. AMJ may discontinue or change the Service, or its availability, at any time without prior notice. Notwithstanding the foregoing, AMJ may discontinue or change the Service, or its availability to you, at any time without prior notice.

10. The provisions of the general Terms and Conditions, Copyright and Use Restrictions and Privacy Practices contained elsewhere on this Site are incorporated herein by this reference. This Agreement is personal to you and you may not assign any of your rights or obligations under this Agreement to anyone. The Agreement constitutes the entire agreement between you and AMJ with respect to the Service and may be amended by notice by AMJ given on the Service as herein provided. This Agreement shall be governed in all respects in accordance with the laws of the United States of America and the state of Arizona governing contracts to be wholly entered into and performed within the state of Arizona. The courts sitting in the state of Arizona, Federal and State, shall have non-exclusive jurisdiction of any dispute arising under these Terms. The terms and provisions of paragraphs 5-9 shall, where applicable, survive any termination or expiration of this Agreement.

11. AMJ may give notice through the Service including, without limitation, via email or by mail to the last address given by the Member to AMJ. Notice by a Member shall be given to AMJ by email to sales@edirectglass.com. Notices shall be deemed given when posted on the Service or on the recipient's email.

***I HAVE READ AND UNDERSTOOD THE FOREGOING BY SIGNING BELOW AND "I AGREE", THAT I AM DULY AUTHORIZED TO ENTER INTO THIS AGREEMENT.***

\_\_\_\_\_  
Authorized Signature

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

\_\_\_\_\_  
eDirectGlass Authorized Signature

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



## eDirectGlass Subscription Services Billing Authorization

*I hereby agree to have AMJ Logistics, Inc. provide eDirectGlass software and services as follows:*

**Choose a Service:**

Choose One	eDirectGlass Service	Yearly Support & Maintenance Fee	Monthly or Per Claim Fee
	eDirectGlass Lite 0-34 claims	\$39.00	\$19.95 per month
	eDirectGlass Lite 35+ claims	\$89.00	\$34.95 per month
	Lynx Electronic Assignments	\$N/A	\$1.75 per assignment

- 1) AMJ is offering a non-exclusive license to use the software & services during the term of this Agreement. The software will not be copied, distributed or provided by me to any third party.
- 2) This agreement will be in effect for one (1) year and renewed automatically for an additional year unless either party notifies the other, in writing and with 30 days advanced notice, of the desire to discontinue this Agreement. This Agreement can be canceled for any reason, providing the account is current, upon 30 days written notice.
- 3) AMJ retains the right to modify or change fees at any time providing 30 day advance notice is given in writing prior to the effective date.
- 4) *LIMITED WARRANTY. I understand that AMJ Logistics, Inc. cannot be held responsible for any loss of revenue, loss of business or any other damages either actual or implied due to using eDirectGlass software and services, regardless of fault. AMJ's liability for any damages shall be limited exclusively to an amount not to exceed payments made by me pursuant to this Agreement. THIS WARRANTY REPLACES ALL WARRANTIES, EXPRESSED OR IMPLIED, INCLUDING THE IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE.*
- 5) This Agreement shall be construed according to the laws of the State of Arizona, USA.
- 6) I Agree to the eDirectGlass AGR Shop License Agreement Terms and Conditions attached and to the terms in the EDI Service Agreement.

Authorized Signature _____	Date: _____
Company Name _____	

**Please choose a method of payment:**

Check     ACH     Mastercard     Visa     American Express     Discover

Name on Credit Card: \_\_\_\_\_

Credit Card Number: \_\_\_\_\_ Expiration Date: \_\_\_\_\_

Credit Card Billing Address:

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

***I hereby authorize AMJ Logistics, Inc. to bill my credit card the annual maintenance fee and the recurring fees as described in this agreement.***

Card Holder Signature: \_\_\_\_\_

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

### Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 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.

Social security number									

or

Employer identification number									

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

### Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. person (including a U.S. resident alien).

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. (See the instructions on page 4.)

Sign Here	Signature of U.S. person ▶	Date ▶
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### Purpose of Form

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

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

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee.

In 3 above, 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.

For federal tax purposes, you are considered a person if you are:

- An individual who is a citizen or resident of the United States,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States, or
- Any estate (other than a foreign estate) or trust. See Regulations sections 301.7701-6(a) and 7(a) for additional information.

**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,

- 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 recipient has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement 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 28% of such payments (after December 31, 2002). This is called "backup withholding." Payments that may be subject to backup withholding include interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

**Payments you receive will be subject to backup withholding if:**

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 4 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 regarding partnerships* on page 1.

## 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" line.

**Limited liability company (LLC).** If you are a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Treasury regulations section 301.7701-3, enter the owner's name on the "Name" line. Enter the LLC's name on the "Business name" line. Check the appropriate box for your filing status (sole proprietor, corporation, etc.), then check the box for "Other" and enter "LLC" in the space provided.

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

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

### Exempt From Backup Withholding

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

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

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

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

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),
2. The United States or any of its agencies or instrumentalities,
3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation,
7. A foreign central bank of issue,
8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
9. A futures commission merchant registered with the Commodity Futures Trading Commission,
10. A real estate investment trust,
11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
12. A common trust fund operated by a bank under section 584(a),
13. A financial institution,
14. A middleman known in the investment community as a nominee or custodian, or
15. A trust exempt from tax under section 664 or described in section 4947.

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

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

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

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

## Part I. Taxpayer Identification Number (TIN)

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

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

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

**Note.** See the chart on page 4 for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at [www.socialsecurity.gov](http://www.socialsecurity.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](http://www.irs.gov/businesses) and clicking on Employer ID Numbers under Related Topics. You can get Forms W-7 and SS-4 from the IRS by visiting [www.irs.gov](http://www.irs.gov) or by calling 1-800-TAX-FORM (1-800-829-3676).

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

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

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

## Part II. Certification

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

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

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

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

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

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

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

**5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, 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 <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
5. Sole proprietorship or single-owner LLC	The owner <sup>3</sup>
For this type of account:	Give name and EIN of:
6. Sole proprietorship or single-owner LLC	The owner <sup>3</sup>
7. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity

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

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

<sup>3</sup> You must show your individual name and you may also enter your business or "DBA" name on the second name line. You may use either your SSN or EIN (if you have one). If you are a sole proprietor, IRS encourages you to use your SSN.

<sup>4</sup> List first and circle the name of the legal trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules regarding partnerships* on page 1.

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

## Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax 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. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.