

Texas Legal Attorney Application



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Texas Legal Overview

- Texas Legal is a nonprofit, tax exempt organization created by the State Bar of Texas to provide access to affordable legal representation to all Texans. Texas Legal works just like a health care plan, except that there are no copays or deductibles. Attorneys bill Texas Legal directly for services provided.
- Our mission directly serves the greater mission of the State Bar of Texas, and Texas Legal is proud to be the only voluntary legal benefits plan affiliated with the State Bar. Participation with Texas Legal is a valuable opportunity for attorneys to address their responsibility to the State of Texas and the needs of Texans.
- Communication is key to good provider relations, and we strive to keep our Participating Attorneys up-to-date with any plan or service changes that could affect business operations. Texas Legal will primarily use email communication to reach out to attorneys for updates, semiannual newsletters and annual confirmation. There are additional opportunities to connect with Texas Legal through Twitter, Facebook and LinkedIn.
- We welcome your insight and input for quality improvement. If you have comments or questions, please don't hesitate to contact us at (512) 327-1372. We look forward to working with you.



Summary of Member Benefits

BANKRUPTCY

Bankruptcy Court Proceedings

Includes Chapter 7 or 13 only (Non-Business) – has a three month waiting period

CIVIL LAW

Civil Action (Defense)

Consumer Protection - The Texas Deceptive Trade Practice Acts applies

CRIMINAL LAW (Defense Only)

DWI/DUI

Includes arraignment, plea negotiations resulting in disposition without trial, and/or trial preparation and proceedings.

Felony

Includes initial appearance, plea negotiations resulting in disposition without trial, and/or trial preparation and proceedings, and sentencing hearing, if applicable.

Habeas Corpus

Insanity/Infirmity

Includes arraignment, plea negotiations resulting in disposition without trial, and/or trial preparation and proceedings.

Juvenile or Children’s Court (must be listed as dependent on plan)

Includes administrative hearing by petition and court approval, or petition, trial, and judgment.

Misdemeanor Charge

Includes arraignment, plea negotiations resulting in disposition without trial, and/or trial preparation and proceedings.

DOES NOT APPLY TO TRAFFIC VIOLATIONS, DISTURBING THE PEACE AND INTOXICATION.

Misdemeanor Charge – License Suspension

Includes arraignment, plea negotiations resulting in disposition without trial, and/or trial preparation and proceedings.

DOES NOT APPLY TO TRAFFIC VIOLATIONS, DISTURBING THE PEACE AND INTOXICATION.

ESTATE PLANNING

Estate Planning

Will, Power(s) of Attorney, Living Will, Codicil, Additional Documents

FAMILY LAW

Adoption Court Proceedings

Divorce or Annulment (Named Participant only) – has a six month waiting period

Enforcement or Modification or Suit Affecting Parent Child Relationship (Named Participant only)– has a six month waiting period

Name Change

OTHER SERVICES

Preventive Legal Services (PLS)

Legal advice, negotiations, correspondence, and document preparation. This benefit is available in a variety of areas of law (see Fee Schedule). Seeking services for legal matters under this category is limited. Services provided outside of the PLS benefit will result in member responsibility.

Consultations

Initial Interview and Legal Advice

Legal Hotline

Toll-free telephone usage for general legal advice. Hours of operation: Mon. – Fri. 9 am to 5 pm Central Time. Benefit usage is unlimited.

This information is a general explanation of the Texas Legal Plan. A detailed Texas Legal fee schedule is included with new attorney applications, and in case of discrepancy between the Summary of Benefits and the Fee Schedule, the Fee Schedule controls.

Frequently Asked Questions

Question: What identification will members carry?

Answer: Texas Legal members are assigned an identification card to carry with them. This card is issued the first month of enrollment. If a member has misplaced his or her card, or would like to be issued a second card, he or she may contact us at (512) 327-1372 or email members@texaslegal.org.

Sample Member Identification Card

TEXAS LEGAL PROTECTION PLAN, INC.
Named Participant: Jane Doe
ID No.: 123456789
Group Policy No.: 3181-512 001
Coverage Type: Family
Effective Date: January 1, 2015
Policy Year: January - December

Participants
Joe Doe



GROUP

THIS CARD DOES NOT GUARANTEE COVERAGE

FOR PARTICIPANTS
Texas Legal Attorney Finder: www.texaslegal.org
Coverage Questions: members@texaslegal.org
(512) 327-1372
(800) 252-9346

MAILING ADDRESS
7500 Rialto Boulevard • Building One, Suite 120 • Austin, Texas 78735

LEGAL HOTLINE SERVICE
(800) 835-2255
Legal Advice for Participants from Legal Hotline Services Law Firm

Question: How can Texas Legal help grow my business?

Answer: Texas Legal Participating Attorneys are listed in the Texas Legal Attorney Finder online search tool for members. Hundreds of Texas Legal members search for attorneys each month using the Texas Legal Attorney Finder. Participating Attorneys can also attract new business by providing content for Texas Legal member newsletters or partnering with Texas Legal for speaking engagements, among other opportunities. To learn more, contact our Attorney Services Department at attorneys@texaslegal.org.

Question: How can someone become a Texas Legal member?

Answer: Texas Legal membership can be acquired through a participating group (employer, association, agency, etc.). Members are eligible to enroll through open enrollment period(s) or monthly if the group does not restrict enrollment periods. An individual not associated with a participating group may enroll under Texas Legal's Independent Plan.

Question: Who is covered under the plan?

Answer: Covered members may include individual or family. Individual coverage includes only the plan member, but family coverage may also include a legal spouse and dependent children up to 26 years old. A plan member's parents, cousins, aunts, uncles, etc. are not eligible under family coverage.

Frequently Asked Questions Continued

Question: Do I have to confirm each Texas Legal client is eligible?

Answer: Yes. Each client may be eligible for benefits according to his or her plan year and/or usage of the plan. Please contact Texas Legal to confirm eligibility and obtain an authorization number *prior to rendering services*. Failure to confirm eligibility may result in claim denial. Email eligibility@texaslegal.org.

Question: Am I obligated to continue Texas Legal participation for any length of time?

Answer: Your participation with Texas Legal is completely voluntary, and you may choose to cancel at any time. Texas Legal will confirm your continued participation annually via email.

Question: What if I need to suspend my Texas Legal participation?

Answer: In the event you or your firm is unable to accept Texas Legal members, you have the ability to suspend participation without penalty. Simply let Texas Legal know so that the Attorney Finder database can be updated accordingly.

Question: What claims forms will I be required to complete?

Answer: As a Participating Attorney, a claim form is your submission to Texas Legal for payment. The claim form must be submitted together with your invoice and any additional required documents. Out of pocket expenses like filing fees, photocopies, etc. are not covered and may be billed directly to the Texas Legal member.

Question: How do I confirm that my information on the Texas Legal Attorney Finder database is up to date?

Answer: Texas Legal recommends checking the Texas Legal Attorney Finder regularly, and updating Texas Legal about any contact information or business changes to ensure continued accuracy. You can email changes to attorneys@texaslegal.org at any time.

Question: When should I submit the claim for payment?

Answer: Claims should be submitted once services have been rendered, but **must be no later than 90 days from the final date of service** or the claim may be denied. Texas Legal finalizes and issues claims payment within 7-10 business days of receipt. Payments are issued every Friday. You may submit claims via email to claims@texaslegal.org or fax to 512-327-0163.

Question: Can I bill a Texas Legal member?

Answer: Texas Legal members should only be billed directly for out of pocket expenses like filing fees, photocopies, etc.

Contacting Texas Legal

Texas Legal Specialists are available to assist you between the hours of 8:00 A.M. and 5:00 P.M., Monday through Friday by phone or email.

Address

Texas Legal
7500 Rialto Boulevard
Suite 1-120
Austin, Texas 78735

Phone Numbers

(512) 327-1372 Local
(800) 252 -9346 Toll Free

Email Address

attorneys@texaslegal.org

Fax Number

(512) 327- 0163

Attorney Application Checklist

All of the following items must be received before the application can be accepted and processed.

1. **Completed and signed Participating Attorney Application** – Confirm your State Bar of Texas number, phone and fax numbers, firm name, address, and the areas of law that you wish to practice for Texas Legal Members is completed and legible on the application.
2. **Signed Texas Legal Attorney Agreement**
3. **Copy of your Professional Liability Insurance (PLI)** – Provide a current copy of the Declaration Page only of your PLI Policy. Texas Legal requires Participating Attorneys to have PLI coverage of \$100,000.00 per claim and \$300,000.00 aggregate.
4. **Completed W-9 Form** – This ensures correct payment is issued to you.

Submit items by mail, email, or fax to:

Texas Legal

Attorney Services

7500 Rialto Boulevard

Suite 1-120

Austin, Texas 78735

Phone: 512-327-1372

Fax: (512) 327-0163

Email: attorneys@texaslegal.org

Web: www.texaslegal.org

What to Expect:

- Upon receipt of application, Texas Legal will notify you by email (if an email address is provided) or by U.S. Mail to confirm receipt of the application.
- Allow up to 30 business days for Texas Legal to process your application.
- Once your application is accepted, Texas Legal will issue you, by mail, your Texas Legal Attorney Identification Number, claim forms, and instructions for billing, etc.



PARTICIPATING ATTORNEY APPLICATION

New Attorney Change/Update Attorney Profile

IDENTIFICATION

Form with fields: Last Name, First, MI, Gender, Date of birth, Law Firm Name, Office location address, City, State, Zip code, Mailing address, City, State, Zip code, Email address, Website, Office phone no., Fax no., How did you hear about Texas Legal?

PAYMENT PLEASE PROVIDE A COPY OF THE IRS W-9 FORM WITH THIS APPLICATION

Form with fields: Tax ID or SSN, Select party to receive payment, Select address to receive payment:

INSURANCE

(Attach copy of Declarations Page of current professional liability insurance for coverage that is at minimum in the amount of \$100,000 per occurrence and \$300,000 per year aggregate.)

EDUCATION

Form with fields: Law School (J.D. or equivalent), Graduation Date, School + Other Advanced Degree(s), Graduation Date

LICENSE

Form with fields: Bar Admission Date, State, Bar Number, Board Certifications, Texas, TX, Other:

PRACTICE

Form with fields: Other Office Location Address, City, State, Zip code, Is your office accessible to disabled persons?, Is your office able to accommodate hearing-impaired clients?, Are you able to meet members at a remote location?, Would you like to participate as a guest speaker at Texas Legal educational events?, Are you willing to travel to represent clients?, Does your office provide after-hours appointments?, Does your office provide weekend appointments?, Languages Spoken, Hourly Rate, LGBT Friendly?

TYPE OF SERVICE

Please indicate the following areas of law in which you are qualified to provide legal services

Table with 6 columns: Consumer Law, Family Law, Financial Law, Criminal Law, Estate Planning, *Miscellaneous. Each column contains a list of legal services with checkboxes.

ACKNOWLEDGEMENT

I am applying to be a Participating Attorney in the Texas Legal Protection Plan, Inc. (Texas Legal). As an inducement to Texas Legal to accept this application, I hereby... Represent and warrant that I am a licensed attorney in the State of Texas, in good standing with the State Bar and regularly engage in the practice of law; Represent that I have received, read, and agree to the terms of Texas Legal's Participating Attorney Agreement; Attach declaration page of Professional Liability Insurance policy with coverage not less than \$100,000 per occurrence and \$300,000 per year; Attach completed IRS form W-9 indicating required payment instructions.

Form with fields: Attorney Signature, Date, 20140625



Texas Legal Protection Plan, Inc. d/b/a Texas Legal Participating Attorney Agreement

This Participating Attorney Agreement (Agreement) is between Texas Legal Protection Plan, Inc. (Texas Legal) and the Applicant:

SECTION 1 – Definitions

“Participant” and “Insured” are persons covered under legal services plans, such as the Independent Policy for Legal Services or Group Legal Services Plan, issued by Texas Legal.

“Covered Services” is the legal services for which coverage is available to the Participant or Insured.

“Benefit” is the amount paid to a Participating Attorney for specified Covered Services provided to a Participant or Insured.

“Participating Attorney” is a person licensed to practice law in the jurisdiction in which legal services are to be provided and who maintains a law office, is regularly engaged in the practice of law, is in good standing with the State Bar of Texas and who has: (a) completed, signed and delivered to Texas Legal the application form which is enclosed herein; (b) submitted proof of coverage under a professional liability policy providing limits of coverage of not less than \$100,000 per occurrence and \$300,000 per year aggregate; (c) submitted a completed and signed W-9 form; and (d) been accepted as a Participating Attorney by Texas Legal.

SECTION 2 – Payment

PARTICIPATING ATTORNEYS AGREE TO ACCEPT THE BENEFITS PAYABLE PURSUANT TO THE TEXAS LEGAL FEE SCHEDULE, NOT TO EXCEED THE ATTORNEY’S USUAL, CUSTOMARY AND REASONABLE FEE, AS PAYMENT IN FULL FOR COVERED SERVICES RENDERED TO A PARTICIPANT OR INSURED AND SHALL NOT MAKE ANY ADDITIONAL CHARGES TO THE PARTICIPANT OR INSURED FOR SUCH COVERED SERVICES.

Participating Attorneys further agree that time involved in communicating with Texas Legal by phone, fax, mail, or e-mail will not be billed to Texas Legal or to the Participant or Insured. Inasmuch as the benefits do not provide for filing fees, court costs, reporter’s fees, travel and other miscellaneous costs in any proceeding, a Participating Attorney is entitled to obtain reimbursement from the Participant or Insured for such out-of-pocket expenses. For travel by car specifically, Participating Attorney is entitled to reimbursement only for mileage at the standard mileage rate set by the Internal Revenue Service that was in effect during the time that the travel was undertaken. In the event that the services required exceed the coverage limits stated in the legal service plan for “Any other Order to Show Cause or Motion” or “Property Settlement” under Coverage B.1., “Hearings” under Coverage B.2., and “Legal Advice, Negotiations, Correspondence and Simple Document Preparation” under Coverage L, the Participating Attorney may charge the Participant or Insured for time spent in excess of the stated limits. Participating Attorney may contact Texas Legal for more information regarding these limits of the legal services plan of his or her client.

Participating Attorneys who provide Covered Services for Participants or Insureds shall be paid directly by Texas Legal as follows:

- a. Promptly following completion of legal services or legal representation as determined by Texas Legal and submission of a claim in acceptable form, the Participating Attorney shall be paid one hundred percent of their actual, usual, customary and reasonable fees for the Covered Services, but not more than the applicable maximum amount specified by Texas Legal Fee Schedule for such Covered Services;
- b. Payment for such Covered Services shall be subject to the rules and conditions contained in both this agreement and the Texas Legal Fee Schedule, specifically the Texas Legal Fee Schedule that was effective at the time the Covered Services were begun for that particular Participant or Insured as determined by Texas Legal. The Texas Legal Fee Schedule(s) effective at the time of this agreement and any Texas Legal Fee Schedule issued by Texas Legal thereafter constitute part of this agreement.

SECTION 3 – Acceptance/Rejection of Participant or Insured or Withdrawal from Representation

Participating Attorneys shall accept each Participant or Insured who requests Covered Services under an area of law that the Participating Attorney has agreed to provide, and the Participating Attorney shall render prompt and professional services to the Participant or Insured. The attorney may, however, reject a Participant or Insured on any reasonable grounds, but shall not reject any Participant or Insured seeking Covered Services by reason of the amount of the benefits to which the Participating Attorney may be entitled. If a Participating Attorney withdraws from further representation of a Participant or Insured, the attorney shall promptly report the reason for such withdrawal to Texas Legal.

SECTION 4 – Participating Attorney Panel Directory

Only Participating Attorneys shall be included in any directory or other listing of attorneys disseminated by Texas Legal to eligible clients or their representatives.

SECTION 5 – Other Practice

Participating Attorneys shall be free to serve clients other than Participants or Insureds and to otherwise conduct his or her practice of law without the interference or control of Texas Legal.

SECTION 6 – Non-Covered Services

Participating Attorneys who provide legal services that are not covered shall look to the Participant or Insured for payment of such services.

SECTION 7 – Sharing Compensation

No third party (other than a partnership or a legal service corporation of which the Participating Attorney is the member) shall receive any part of the consideration paid to a Participating Attorney for furnishing legal services to a Participant or Insured pursuant to a legal services plan issued by Texas Legal, except as to legal work which is shared with another attorney.

SECTION 8 – Interference

Neither Texas Legal nor any third party shall interfere with or control the performance of the duties of the Participating Attorney to their client.

SECTION 9 – Publicity

A Participating Attorney may promote or publicize his or her status as such, only insofar as he or she does so in compliance with the Texas Code of Professional Responsibility and the Texas Supreme Court Rules of Practice, as from time to time amended.

SECTION 10 – Records

A Participating Attorney shall keep accurate and current books and records concerning each Participant or Insured advised or represented, the subject on which advice was given or representation offered or provided, the length of any conferences, the amount of time spent by the Participating Attorney in providing advice or representation, the disposition of the matter, and any charges made to the Participant or Insured for non-covered legal services. A Participating Attorney shall make such books and records available to Texas Legal at reasonable times. Nothing in this agreement shall require a Participating Attorney to reveal any confidential attorney-client information.

SECTION 11 – Notices and Claims

Prior to rendering services to a Participant or Insured, the Participating Attorney shall submit a written request to Texas Legal for authorization of the proposed services and confirmation of the availability of coverage for proposed services. Texas Legal will promptly respond to such requests. Claims submitted for services that were not authorized by Texas Legal will be denied. The Participating Attorney shall submit interim status reports that Texas Legal may from time to time reasonably require.

SECTION 12 – Expulsion and Resignation

A Participating Attorney shall be deemed to have withdrawn from Texas Legal:

- a. By written request from Participating Attorney submitted to Texas Legal to be effective upon receipt by Texas Legal;
- b. Automatically upon (1) ceasing to be an attorney in good standing with the State bar of Texas, (2) or no longer being engaged in the practice of law;
- c. By decision of Texas Legal made after attorney has failed to provide proof of professional liability insurance to Texas Legal in the amounts required by Texas Legal as stated in Section 1 of this agreement;
- d. By decision of Texas Legal made after attorney has failed to complete the Texas Legal Annual Confirmation;
- e. By decision of Texas Legal, made after such attorney has an opportunity to be heard for: (1) violation of their agreement or any rules of Texas Legal then in effect; or (2) providing unnecessary legal services; or (3) discourtesy to Participants or Insureds; or (4) involvement in grievance procedures which in more than one instance has resulted in determinations unfavorable to such attorney.

In the event of a, b, c, d or e, as stated above, the Participating Attorney shall continue to be bound by the obligations specified in this agreement with respect to completion of Covered Services theretofore undertaken and payment for such Covered Services.

SECTION 13 – Amendment

This agreement is subject to revocation, amendment or other modification at any time by Texas Legal, but any revocation, amendment or modification shall not abridge any rights accrued or obligations incurred prior thereto.

SECTION 14 – Change of Status

A Participating Attorney shall immediately notify Texas Legal of any change of address or telephone number, or any change of actual or impending circumstances, which might affect their status as a Participating Attorney.

SECTION 15 – Arbitration

Texas Legal and the Participating Attorney agree to submit to final and binding arbitration regarding any and all disputes, claims (whether in tort, contract, statutory or otherwise) and/or disagreements concerning the interpretation or application of this agreement and/or Participating Attorney’s engagement by Texas Legal. Any such dispute, claim and/or disagreement subject to arbitration pursuant to this SECTION shall be resolved by arbitration in accordance with the Commercial Arbitration Rules of the American Arbitration Association (“AAA”). Arbitration under this provision must be initiated within thirty (30) days of the action, inaction or occurrence about which the party initiating the arbitration is complaining. Within fifteen (15) business days of the initiation of arbitration hereunder, each party will designate an arbitrator pursuant to the AAA rules. The appointed arbitrators will appoint a neutral arbitrator from the panel in the manner prescribed in the AAA rules. The Participating Attorney and Texas Legal agree that the decision of the arbitrators selected hereunder will be final and binding on both parties. This arbitration provision is expressly made pursuant to and shall be governed by the Federal Arbitration Act, 9 U.S.C. SECTION 1-14. The parties hereto agree that pursuant to SECTION 9 of the Act that a judgment of the United States District Court for the Northern District of Texas, Dallas Division of Texas shall be entered upon the award made pursuant to the arbitration.

SECTION 16 – Plan Wording Controls

Any variation in language between this agreement and the plan shall be determined by the wording of the plan.

Signature

Date

Print Name

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"/> Other (see instructions) ▶ _____	Exemptions (see instructions): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____
	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.

Social security number									

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

Employer identification number									

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. citizen or other U.S. person (defined below), and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here	Signature of U.S. person ▶	Date ▶
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General Instructions

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

Future developments. The IRS has created a page on IRS.gov for information about Form W-9, at www.irs.gov/w9. Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.

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, payments made to you in settlement of payment card and third party network transactions, 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:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the

withholding tax on foreign partners' share of effectively connected income, and

4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct.

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

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

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

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

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

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

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see 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, give the requester the appropriate completed Form W-8 or Form 8233.

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, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the 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 *Exempt payee code* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

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

What is FATCA reporting? The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code* on page 3 and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

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. For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulation section 301.7701-2(c)(2)(iii). 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 should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on 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, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Note. Check the appropriate box for the U.S. 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 U.S. federal tax classification in the space provided. If you are an LLC that is treated as a partnership for U.S. 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, as appropriate. 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 U.S. 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 U.S. 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.

Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the *Exemptions* box, any code(s) that may apply to you. See *Exempt payee code* and *Exemption from FATCA reporting code* on page 3.

Exempt payee code. 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. Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.

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

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

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

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

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

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

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements.

- A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)
- B—The United States or any of its agencies or instrumentalities
- C—A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities
- D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Reg. section 1.1472-1(c)(1)(i)
- E—A corporation that is a member of the same expanded affiliated group as a corporation described in Reg. section 1.1472-1(c)(1)(i)
- F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

- G—A real estate investment trust
- H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940
- I—A common trust fund as defined in section 584(a)
- J—A bank as defined in section 581
- K—A broker
- L—A trust exempt from tax under section 664 or described in section 4947(a)(1)
- M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

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 (1-800-829-3676).

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

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

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

Part II. Certification

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

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

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

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

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

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

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), 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 ¹
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*
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@uce.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. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.