YEOR REALTY PROPERTY MANAGEMENT AGREEMENT PACKAGE

Florida Residential Property Management & Leasing Services

Broker: Rocio Naranjo, Licensed Florida Real Estate Broker

Company: Yeor Capital Ventures LLC dba Yeor Realty

Florida Licensed Real Estate Broker #3626100 & CAM#58276
Website: www.BuyRentSellOrlando.com
Email: Rocio@BuyRentSellOrlando.com
Phone: 407-960-8241

IMPORTANT NOTICE

This package is intended solely as a real estate property management operational and business template for use by a Florida real estate brokerage and property management company.

This package is not intended to:

- provide legal advice,
- create an attorney-client relationship,
- replace attorney-drafted legal documents,
- provide legal interpretations,
- provide tax advice,
- provide construction, environmental, engineering, or contractor compliance advice,
- or represent the unauthorized practice of law.

Yeor Realty and its representatives act solely in their capacity as a licensed Florida real estate brokerage and property management company.

This package should be reviewed, approved, and customized by a Florida licensed attorney prior to implementation or use.

Florida laws, local ordinances, HOA/COA rules, insurance requirements, fair housing requirements, environmental regulations, and licensing laws may change.

Yeor Realty intends to comply with: Florida Chapter 475, Florida Chapter 83, Federal Fair Housing Laws, Florida Fair Housing Laws, NAR Code of Ethics, Applicable DBPR and FREC rules. **This package is not legal advice.**

PLEASE SUBMIT A COPY OF YOUR ID WITH THE COMPLETED PACKAGE

If you are a foreign investor, please submit your W-8BEN, W-8BEN-E, W-8ECI, 1042-S, or 1042

Please Note the POA must be notarized prior to being signed if we are signing the lease on your behalf

LONG-TERM PROPERTY MANAGEMENT AGREEMENT

This Property Management Agreement ("Agreement") is entered into between Yeor Capital Ventures LLC dba Yeor Realty ("AGENT" or "BROKER") and ____ ("OWNER(S)") for the property located at:____.

1. APPOINTMENT OF AGENT

OWNER appoints AGENT as the exclusive property manager for the PROPERTY described herein for the purpose of leasing, managing, operating, and administering the PROPERTY in accordance with Florida Statutes Chapters 83 and 475, Federal and Florida Fair Housing Laws, and applicable local ordinances.

2. FAIR HOUSING COMPLIANCE

AGENT shall comply with all applicable Federal, State, and local Fair Housing laws and regulations and shall not discriminate against any person based on race, color, religion, sex, disability, familial status, national origin, gender identity, sexual orientation, or any other protected classification under applicable law. OWNER agrees that AGENT may refuse any instruction or request from OWNER, that AGENT reasonably believes violates Fair Housing laws, Florida law, REALTOR® ethics obligations, or other applicable laws.

3. TERM

This Agreement shall commence on _________________ ("Effective Date") and shall continue for an initial term of one (1) year. This Agreement shall automatically renew for successive one-year terms unless either party provides written notice of non-renewal or termination at least sixty (60) days prior to the expiration of the then-current term. If, at the time of termination or non-renewal, the Property is occupied under an active lease, pending renewal, extension, holdover tenancy, or approved tenant placement procured during the term of this Agreement, Owner shall remain responsible for all management fees, leasing fees, renewal fees, administrative fees, coordination fees, commissions, reimbursements, and any other amounts earned or due under this Agreement until the earliest of:

(a) lease expiration; (b) tenant vacancy and completion of final accounting; (c) transfer of management to Owner or another manager with all outstanding fees paid in full; or (d) written release by Broker/Manager.

Termination of this Agreement shall not affect any fees, commissions, reimbursements, indemnification obligations, liability waivers, or other rights earned or accrued prior to termination.

4. AGENT AUTHORITY & RESPONSIBILITIES

AGENT is authorized to:

a. Market, advertise and show the PROPERTY to prospective tenants.
b. Photograph the PROPERTY using non-professional or professional photography if requested and paid by OWNER.
c. Place signage on the PROPERTY upon OWNER request.
d. Screen applicants for credit, criminal, eviction, income, employment, rental history, and identity verification reports.
e. Execute leases, renewals, notices, addenda, and related tenancy documents on OWNER'S behalf once OWNER has provided adequate power of attorney.
f. Conduct Move In, Annual and Move Out Reports.
g. Collect rents, late fees, pet fees, utility reimbursements, and other tenant charges.
h. Serve notices permitted under Florida law.
i. Coordinate communication between OWNER, tenants, vendors, HOA/COA associations, insurers, and contractors as permitted.
j. Maintain escrow accounts in compliance with Florida law.

k. Provide monthly owner statements and disbursements of cleared proceeds no later than the 20th of each month.
l. Initiate eviction proceedings through legal counsel when necessary and authorized by OWNER.
m. Coordinate emergency responses when necessary to protect life or property.

5. MAINTENANCE & REPAIR LIMITATIONS

AGENT may facilitate communication between OWNER, tenants, and third-party vendors or contractors regarding maintenance and repairs.

AGENT does not perform contracting, construction, engineering, mold remediation, environmental services, permitting, code enforcement services, or licensed trade services unless separately licensed.

AGENT shall not be responsible for: Vendor negligence, Contractor workmanship, Licensing compliance of vendors, Construction defects, Mold, Environmental hazards, Permit compliance, Delays in repairs, Material shortages, Code violations caused by OWNER or third parties.

OWNER acknowledges AGENT is acting solely as a real estate brokerage/property management company and not as a licensed contractor, engineer, architect, environmental consultant, or attorney.

6. EMERGENCY REPAIR AUTHORITY

OWNER authorizes AGENT to incur expenses up to $400.00 per occurrence without prior OWNER approval when reasonably necessary to: Protect persons or property, Prevent further damage, Restore essential services, Address emergencies, Comply with habitability obligations, Mitigate safety hazards

If OWNER cannot reasonably be reached, AGENT may take reasonable emergency action deemed necessary to protect the PROPERTY.

7. OWNER RESPONSIBILITIES

OWNER agrees to:

a. Maintain the PROPERTY in habitable condition.
b. Maintain adequate insurance, naming AGENT as additional insured where permitted.
c. Maintain utilities as necessary. Fund and maintain reserve balances.
d. Timely pay mortgages, taxes, HOA/COA dues, insurance, utilities, and assessments.
e. Comply with all applicable laws.
f. Disclose known defects, mold, water intrusion, environmental hazards, insurance claims, litigation, HOA restrictions, and governmental violations.
g. Maintain smoke detectors, carbon monoxide detectors where applicable, pool barriers, and legally required safety devices.
h. Provide AGENT with keys, remotes, gate codes, alarm codes, HOA Communication Authorization where applicable and access devices.
i. Notify AGENT immediately of any bankruptcy, foreclosure, probate issue, ownership dispute, receivership, HOA default or insurance cancellation.

8. OWNER RESERVE FUNDS

OWNER agrees to maintain a minimum reserve balance of **Three Hundred Fifty Dollars ($350.00)**, or such higher amount as AGENT reasonably determines is necessary to cover anticipated expenses, outstanding invoices, emergency repairs, maintenance, utilities, HOA charges, vendor payments, or other authorized costs incurred on OWNER 's behalf, whichever is greater. If the reserve balance falls below the required minimum, AGENT may withhold future distributions, request immediate replenishment, or advance funds at Broker's sole discretion (without obligation to do so). OWNER agrees to replenish the reserve within **five (5)**

business days after written notice. AGENT shall not be liable for delays in services or payments resulting from OWNER 's failure to maintain the required reserve balance.

9. FEES

LEASING FEE: **50% of one full month's rent**

MONTHLY MANAGEMENT FEE: **7% of collected rents**

LEASE RENEWAL FEE: **25% of one month's rent**

MAINTENANCE OVERSIGHT FEE: **15% of cost of project**

VACANCY MANAGEMENT FEE: **$125.00 per month when requested by OWNER while property is vacant and not actively being marketed by AGENT**

SETUP FEE: **$500.00 if account setup is completed but OWNER cancels prior to leasing**

LATE FEES: **50% of all late fees collected shall be retained by AGENT as compensation for administrative collection and enforcement services**

NSF / CHARGEBACKS: **OWNER agrees to reimburse AGENT for any tenant payment reversals, chargebacks, returned ACH transactions, credit card reversals, or NSF payments previously disbursed to OWNER**

COURT / LEGAL APPEARANCE FEES: **If AGENT or AGENT'S staff are required to attend court proceedings, mediation, depositions, HOA hearings, governmental proceedings, insurance matters, or legal consultations related to the PROPERTY, OWNER agrees to compensate AGENT at $65.00 per hour plus mileage and costs**

10. SECURITY DEPOSITS & ESCROW

Security deposits shall be held in compliance with Florida Statute §83.49. OWNER authorizes AGENT to hold deposits in compliant escrow or operating accounts as permitted by Florida law. OWNER acknowledges security deposits may not accrue interest unless otherwise required by law.

11. TENANT SCREENING DISCLAIMER

OWNER acknowledges that tenant screening reports are based upon third-party information and public records. AGENT does not guarantee: Tenant payment performance, Tenant behavior, Lease compliance, Future financial condition, Absence of criminal activity, Prevention of property damage, Successful eviction outcomes.

12. INSURANCE & INDEMNIFICATION

OWNER agrees to indemnify, defend, and hold harmless AGENT and its officers, brokers, agents, employees, contractors, and affiliates from claims, damages, liabilities, fines, lawsuits, attorney fees, or losses arising from: Ownership of the PROPERTY, Tenant actions, Property defects, HOA/COA disputes, Mold or environmental conditions, Fair housing claims caused by OWNER instructions, Contractor or vendor actions, Governmental violations, Injuries occurring on the PROPERTY, except in cases of AGENT'S gross negligence or willful misconduct.

13. LIMITATION OF LIABILITY

AGENT'S liability shall not exceed the total management fees paid to AGENT during the six (6) months preceding any claim. AGENT shall not be liable for: Loss of rents, Tenant defaults, Property damage, Theft, Vandalism, Mold, Hurricanes, Flooding, Sinkholes, Utility failures, Acts of God, Cybercrime, Wire fraud, Vendor negligence, Governmental actions, except in cases of gross negligence or willful misconduct.

14. CYBERSECURITY & ELECTRONIC COMMUNICATIONS

OWNER acknowledges risks associated with electronic communications, email fraud, wire fraud, hacking, phishing, malware, and cybercrime. AGENT shall not be liable for losses arising from intercepted communications, fraudulent wire instructions, compromised accounts, or electronic payment fraud unless caused by AGENT'S gross negligence or willful misconduct.

15. FOREIGN OWNER COMPLIANCE

OWNER shall disclose whether OWNER is a U.S. person or foreign person/entity for tax purposes. OWNER agrees to provide all requested tax and compliance documentation including: W-9, W-8BEN, W-8ECI, ITIN documentation, Withholding certificates, Beneficial ownership documentation, Banking compliance information. OWNER acknowledges AGENT does not provide legal or tax advice regarding FIRPTA, withholding requirements, foreign ownership reporting, or international tax matters.

OWNER agrees to consult qualified legal and tax professionals. AGENT may withhold funds or suspend disbursements if necessary to comply with applicable law, banking requirements, accounting compliance, or governmental requests. OWNER agrees to indemnify AGENT against penalties, withholding disputes, reporting violations, or governmental claims arising from OWNER'S noncompliance.

16. HOA / CONDOMINIUM ASSOCIATION COMPLIANCE

OWNER remains solely responsible for: HOA/COA dues, Assessments, Violations, Architectural approvals, Rental restrictions, Tenant registration requirements, Parking restrictions, Amenity restrictions, Association disputes. OWNER agrees to provide AGENT with all applicable governing documents and leasing restrictions.

17. FORCE MAJEURE

AGENT shall not be liable for delays, interruptions, or failure in performance caused by events beyond AGENT'S reasonable control including: Hurricanes, Floods, Tornadoes, Fires, Pandemics, Utility, interruptions, Government orders, Labor shortages, Material shortages, Cyberattacks, Civil unrest, Acts of God.

18. TERMINATION

OWNER may terminate this Agreement only upon: Expiration of the Agreement term; Material breach by AGENT; Gross negligence or willful misconduct by AGENT. If terminated while a tenant lease remains active, OWNER agrees to compensate AGENT for management fees that would have been earned through lease expiration unless termination is due to AGENT'S gross negligence or willful misconduct. Termination shall not eliminate OWNER'S responsibility for unpaid fees, reimbursements, chargebacks, legal fees, or obligations accrued before termination.

19. ATTORNEY FEES & VENUE

In any legal proceeding arising from this Agreement, the prevailing party shall be entitled to reasonable attorney fees and costs. Venue shall be in the county where the PROPERTY is located unless otherwise required by law. The parties agree to attempt mediation before litigation when reasonably practicable.

20. DIGITAL SIGNATURES

OWNER agrees that all electronic signatures and counterparts shall be deemed valid and enforceable.

21. ENTIRE AGREEMENT

This Agreement constitutes the entire agreement between the parties and supersedes prior oral or written agreements. Any modification must be in writing signed by both parties.

22. LEGAL NOTICE

AGENT is a Florida licensed real estate brokerage and property management company. AGENT does not provide legal, tax, engineering, environmental, accounting, mold remediation, contractor, or permitting services. OWNER is advised to seek independent legal, tax, and professional advice.

SIGNATURES

OWNER Signature: ______________________ **OWNER Signature:** ______________________

Print Name: ______________________ Print Name: ______________________

Date: ______________________ Date: ______________________

BROKER Signature: ______________________ Date: ______________________

Rocio Naranjo, Licensed Florida Real Estate Broker, Yeor Capital Ventures LLC dba Yeor Realty

YEOR CAPITAL VENTURES LLC
YEOR REALTY
YEOR REALTY Key to Buy Rent & Sell

GENERAL OWNER & PROPERTY INFORMATION

Owner Name(s): ______________________________ Owner Name(s): ______________________________
Entity Name (if applicable): ____________________ Mailing Address: ______________________________
City/State/Zip: ______________________________ Email: ______________________________
Phone: ______________________________ Email: ______________________________
Emergency Contact: __________________________ Emergency Phone: ____________________________
Foreign Owner Status: ☐ U.S. Citizen/Resident ☐ Foreign Individual ☐ Foreign Entity
Tax Documentation Provided: ☐ W-9 ☐ W-8BEN ☐ W-8ECI ☐ Other: ________________

PROPERTY INFORMATION

Property Address: ____
Year Built: ___________ Square Footage: ______________ Bedrooms/Bathrooms: ________
HVAC Age: ________________ Roof Age: _______________ Water Heater Age: _____________
Appliances Included: ____
Parking Restrictions: ____
HOA Restrictions: ____
Pet Restrictions: ☐ Yes ☐ No Explain: ____
HOA/COA Name: ____________________________ HOA/COA Contact Information: ______________
Gate Code: __________ Appliances Included: ___________________________ Mailbox # ___________
Insurance Carrier: ____________________________ Insurance Policy Number: __________________
Flood Zone (if known): ________________________ Flood Insurance Policy Number: _____________
Pool/Spa: ☐ Yes ☐ No Lawn Care Responsibility: ________________ ☐ Septic ☐ Sewer
Current Occupancy Status: ☐ Vacant ☐ Owner Occupied ☐ Tenant Occupied
Current Tenant(s) Information (if applicable): ____
Current Access Info/Codes (if applicable): ____
Other Information For Management: ____

UTILITIES

Electric Provider: ____________________________ Paid By: ☐ Tenant ☐ Owner ☐ HOA
Water Provider: ______________________________ Paid By: ☐ Tenant ☐ Owner ☐ HOA
Sewer Provider: ______________________________ Paid By: ☐ Tenant ☐ Owner ☐ HOA
Gas Provider: ________________________________ Paid By: ☐ Tenant ☐ Owner ☐ HOA
Trash Provider: _______________________________ Paid By: ☐ Tenant ☐ Owner ☐ HOA
Internet Provider: _____________________________ Paid By: ☐ Tenant ☐ Owner ☐ HOA

DISCLOSURES

Known Water Intrusion: ☐ Yes ☐ No Known Mold Issues: ☐ Yes ☐ No
Prior Insurance Claims: ☐ Yes ☐ No Pending Litigation: ☐ Yes ☐ No
Code Violations: ☐ Yes ☐ No Open Permits: ☐ Yes ☐ No
Flooding History: ☐ Yes ☐ No Lead-Based Paint Risk (pre-1978): ☐ Yes ☐ No

OWNER TAX CERTIFICATION

OWNER acknowledges AGENT may rely upon the information provided herein.

☐ OWNER certifies OWNER is a U.S. person for tax purposes

☐ OWNER certifies OWNER is a foreign person/entity

☐ OWNER has provided required tax documentation (W9, W-8BEN, W-8BEN-E,W-8ECI, 1042, 1042S)

Electronic Tax Documents (1099). Owner acknowledges and authorizes Yeor Realty to furnish any required IRS tax reporting forms, including but not limited to Form 1099-MISC or Form 1099-NEC (or any successor form), electronically in lieu of paper delivery, to the email address provided by Owner. Owner agrees to maintain a current and valid email address with Agent and understands that electronic delivery satisfies any applicable delivery requirement permitted by law. Owner may withdraw this consent at any time by providing written notice to Agent, after which future tax documents will be provided in accordance with applicable law.

OWNER Signature: ____________________________________ Date: ________________________

OWNER CERTIFICATION

OWNER certifies the information provided is accurate to the best of OWNER'S knowledge and acknowledges responsibility for compliance with applicable laws, taxes, HOA requirements, insurance obligations, and property condition disclosures.

OWNER Signature: ____________________________________ Date: ________________________

PAYMENT PREFERENCE & AUTHORIZATION FORM

Please indicate how you would like to receive proceeds, owner distributions, reimbursements, or other payments related to your Management Agreement.

☐ ACH Direct Deposit (Recommended): If ACH is selected, attach voided check or complete the information below and sign this authorization.

Bank Name ___________________________

Account Holder Name ___________________________

Routing Number ___________________________

Account Number ___________________________

Account Type ☐ Checking ☐ Savings

ACH Authorization Signature: ___________________________ Date: __________

☐ Check by Mail: If selected, please confirm the mailing address below where all payments should be sent

Payee Name: ____ Date of Birth: ___________________

Mailing Address: ____

City: __________________________ State: ______ Zip: _________

Owner Certification: I certify that the information provided above is accurate and authorize Yeor Capital Ventures LLC d/b/a Yeor Realty to remit payments according to the method selected above. I understand that it is my responsibility to notify Broker in writing of any changes to my banking information or mailing address.

Owner Signature: ___________________________ Date: __________

Lease – Flood Disclosure

Notice to Parties and Licensees: This form MUST be filled out by the Landlord. If the Landlord and/or Tenant have questions about their rights or this addendum, they should consult legal counsel.

Florida Statute 83.512 requiresa landlordto complete and provide a flood disclosure to a prospective tenant of residential real property **at or before** the time the lease or rental agreement for one year or longer is executed.

Landlord, ________________________________, provides Tenant the following flood disclosure **at or before** the time the lease or rental agreement is executed.

Property address: ____

Landlord, please check the applicable boxes in paragraphs (1) through (3) below.

FLOOD DISCLOSURE

Flood Insurance: Renters' insurance policies do not include coverage for damage resulting from floods. Tenant is encouraged to discuss the need to purchase separate flood insurance coverage with Tenant's insurance agent.

1. Landlord has ☐ has no ☐ knowledge of any flooding that has damaged the dwelling unit during Landlord's ownership of the dwelling unit.
2. Landlord has ☐ has not ☐ filed a claim with an insurance provider relating to flood damage in the dwelling unit, including, but not limited to, a claim with the National Flood Insurance Program.
3. Landlord has ☐ has not ☐ received assistance for flood damage to the dwelling unit, including, but not limited to, assistance from the Federal Emergency Management Agency.
4. For purposes of this disclosure, the term "flooding" means a general or temporary condition of partial or complete inundation of the dwelling unit caused by any of the following:

a. The overflow of inland or tidal waters.
b. The unusual and rapid accumulation of runoff or surface waters from any established water source, such as a river, stream, or drainage ditch.
c. Sustained periods of standing water resulting from rainfall.

Landlord: ____ Date: _____________

Landlord: ____ Date: _____________

SPECIFIC POWER OF ATTORNEY
TO SIGN LEASE

Landlord/Owner(s), hereinafter Owner(s), hereby grants Broker or Broker's agent(s) **Rocio Naranjo,** who hold a current, valid real estate Sales persons or Brokers license, hereinafter Agent(s), the specific power of attorney to sign lease(s) and/or lease renewals (unless specifically not authorized by Owner(s) in writing by certified mail at least 60 days prior to any renewal period) on managed or finder fee rental properties on behalf of Owner(s) and thus bind Owner(s) to the terms of the lease agreement(s). Owner(s) agree that they alone own the managed properties and that there are no other undisclosed owners of the properties. Agent(s) are given the exclusive right to screen and approve or disapprove prospective tenant(s). Owner(s) warrant that the unit to be managed is a legal rental unit and rental of same will not be in violation of any rules, laws, or ordinances. Owner(s) agree to indemnify agent(s) in the event that the unit managed is not a legal rental unit or is in violation of any rules, codes, ordinances or laws

PROPERTY ADDRESS____

OWNER NAME PER DEED____

_____________________________ _____________________________
Owner **Owner**

_____________________________ _____________________________
Witness **Witness**

_____/_____/_____
DATE

SWORN TO AND SUBSCRIBED BEFORE ME THIS ___ DAY OF ___ 20__ THE ABOVE SIGNATORIES WHO DID NOT TAKE AN OATH AND ARE ___ PERSONALLY KNOWN TO ME OR ____ PRODUCED THE FOLLOWING FORM OF ID__________________________

____
NOTARY PUBLIC SIGNATURE **(SEAL HERE)**

____
PRINTED NAME

COMMISSION #____________ **COMMISSION EXPIRATION DATE** ___/___/____

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

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

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

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See *Specific Instructions* on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

2 Business name/disregarded entity name, if different from above.

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . .

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☐ Other (see instructions)

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . ☐

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained outside the United States.)

5 Address (number, street, and apt. or suite no.). See instructions.

Requester's name and address (optional)

6 City, state, and ZIP code

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

☐☐☐ – ☐☐ – ☐☐☐☐

or

Employer identification number

☐☐ – ☐☐☐☐☐☐☐

Part II Certification

Under penalties of perjury, I certify that:

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 for Part II, later.

Sign Here **Signature of U.S. person** **Date**

General Instructions

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

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

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they