

## TRADEMARK ASSIGNMENT COVER SHEET

Electronic Version v1.1  
Stylesheet Version v1.2

ETAS ID: TM514141

<b>SUBMISSION TYPE:</b>	NEW ASSIGNMENT		
<b>NATURE OF CONVEYANCE:</b>	ASSIGNMENT OF THE ENTIRE INTEREST AND THE GOODWILL		
<b>CONVEYING PARTY DATA</b>			
<b>Name</b>	<b>Formerly</b>	<b>Execution Date</b>	<b>Entity Type</b>
Noble House, LLC		12/22/2016	Limited Liability Company: ILLINOIS
<b>RECEIVING PARTY DATA</b>			
<b>Name:</b>	TRU Enterprises, LLC		
<b>Street Address:</b>	2924 Wyetta Drive		
<b>City:</b>	Beloit		
<b>State/Country:</b>	WISCONSIN		
<b>Postal Code:</b>	53511		
<b>Entity Type:</b>	Limited Liability Company: DELAWARE		
<b>PROPERTY NUMBERS Total: 1</b>			
<b>Property Type</b>	<b>Number</b>	<b>Word Mark</b>	
<b>Registration Number:</b>	4464024	TRU ASEPTICS	
<b>CORRESPONDENCE DATA</b>			
<b>Fax Number:</b>			
<i>Correspondence will be sent to the e-mail address first; if that is unsuccessful, it will be sent using a fax number, if provided; if that is unsuccessful, it will be sent via US Mail.</i>			
<b>Email:</b>	kristen.baracy@tuckerellis.com		
<b>Correspondent Name:</b>	Kristen Baracy		
<b>Address Line 1:</b>	515 South Flower Street		
<b>Address Line 2:</b>	42nd Floor		
<b>Address Line 4:</b>	Los Angeles, CALIFORNIA 90071		
<b>NAME OF SUBMITTER:</b>	Kristen A. Baracy		
<b>SIGNATURE:</b>	/Kristen A. Baracy/		
<b>DATE SIGNED:</b>	03/13/2019		
<b>Total Attachments: 15</b>			
source=29 - Trademark Internet Domain IP Purchase Agreement dated as of 12.22.16 (Executed)#page1.tif			
source=29 - Trademark Internet Domain IP Purchase Agreement dated as of 12.22.16 (Executed)#page2.tif			
source=29 - Trademark Internet Domain IP Purchase Agreement dated as of 12.22.16 (Executed)#page3.tif			
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**TRADEMARK & INTERNET DOMAIN IP PURCHASE AGREEMENT**

This Trademark & Internet Domain IP Purchase Agreement (this "*Agreement*") is made as of the 22<sup>nd</sup> day of December, 2016 (the "*Effective Date*") by and among Noble House, LLC, an Illinois limited liability company ("*Seller*"), and TRU Enterprises LLC, a Delaware limited liability company ("*Buyer*").

**WHEREAS**, Seller is the owner of the following trademarks, and the current registrant listed in the records of the United States Patent and Trademark Office (the "*USPTO*"), copies of the certificates of which issued by the USPTO are attached hereto as Exhibit A (the "*Trademarks*"):

<b>Word Mark:</b>	<b>Country:</b>	<b>Registration No.:</b>	<b>Registration Date:</b>	<b>International Class:</b>
TRU Ingredients	USA	4,437,330	11/19/13	29
TRU Aseptics	USA	4,464,024	1/7/14	40

**WHEREAS**, Seller is the owner of, and the current registrant listed in the records of Network Solutions, LLC (the "*Registrar*") and InterNic as the owner of, the following Internet domain names (the "*Domain IP*"):

<b>Domain Name:</b>	<b>Registrar:</b>	<b>Creation Date:</b>	<b>Expiration Date:</b>	<b>Last Updated:</b>
truingredients.com	Network Solutions, LLC	12/27/12	12/27/17	12/5/16
truaseptics.com	Network Solutions, LLC	12/27/12	12/27/19	12/29/14

**WHEREAS**, Seller derives, directly or indirectly, benefits from the consummation of the transactions set forth in this Agreement;

**WHEREAS**, Buyer desires to purchase and acquire any and all right, title and interest of Seller in or associated with the Trademarks and Domain IP and Seller desires to transfer same to Buyer on the terms and conditions set forth herein;

**NOW, THEREFORE**, for good, valuable and binding consideration, the receipt and sufficiency of which are hereby acknowledged, Seller and Buyer agree as follows:

- Purchase of Trademark and Domain IP. Pursuant to the terms of this Agreement and conditioned upon Buyer's payment of the Purchase Price (as defined herein) to Seller, Seller hereby grants, sells, conveys, assigns and transfers to Buyer, free and clear of any and all liens and encumbrances and upon the terms and conditions set forth in this Agreement, the following: (a) all right, title and interest in the Trademarks and Domain IP, including, without limitation, all of Seller's right, title and interest in, to and associated with the Trademarks and Domain IP and the registration thereof; (b) all right, title and interest of Seller (and of any affiliate owned or controlled

by Seller) in any registered or unregistered trademarks, service marks, copyrights or other intellectual property or proprietary rights based upon or related to the Trademarks and Domain IP; and (c) all goodwill associated with the Trademarks and Domain IP (collectively, such right, title and interest are the "*Assigned IP & Rights*").

2. Payment. At the Closing (as defined herein), Buyer agrees to pay Seller the amount of US TWO THOUSAND ONE HUNDRED TWENTY-THREE DOLLARS AND EIGHTY-SIX CENTS (\$2,123.86) as the total purchase price payable by Buyer hereunder ("*Purchase Price*") via check or wire transfer in immediately available funds.

3. Cooperation in Transfer. Seller agrees to cooperate with Buyer and to follow Buyer's reasonable instructions in order to effectuate the transfer of the domain names' registration and the Assigned IP & Rights to Buyer and to otherwise consummate the transactions contemplated by this Agreement. At the Closing, Seller further agrees to prepare and transmit the necessary InterNic Registrant Name Change Agreement (RNCA) and/or to correspond with InterNic, as well as any and all documents, actions and instruction to the Registrar, to authorize transfer of the domain names to Buyer, effective as of the date of the Closing.

4. No Further Use. Seller shall, whether directly or indirectly by Seller or an affiliate of Seller, make no further use of the Assigned IP & Rights, or any variation or combination thereof for any purpose whatsoever, as of the Effective Date, nor shall Seller or Seller's affiliates challenge, interfere, solicit, encourage or assist others to challenge or otherwise interfere with Buyer's title, interest, right or use of the Assigned IP & Rights. Seller will not himself, or enable or allow another to, take any action or refrain from any action or otherwise support any claim that may detrimentally affect the registrability, validity of or commercial value associated with the Assigned IP & Rights, including the goodwill associated therewith.

5. Representations and Warranties.

(a) Seller jointly and severally represents, warrants and covenants to Buyer that:

(i) Seller is the registered owner of the Trademarks and Domain IP comprising the Assigned IP & Rights;

(ii) Seller has unencumbered rights in the Assigned IP & Rights and has not heretofore transferred, pledged, assigned or made a disposition of any part of them;

(iii) Seller has not used and will not make or use any fraud, misrepresentation, or otherwise any false statement in the process of registration and maintenance of the registration of the Domain IP with InterNic on or in connection with the transaction underlying this Agreement;

(iv) No fees are owing to the Registrar or any other government agency or other entity or party with regard to the registration of the Assigned IP & Rights. Seller warrants

that all registration fees to the Registrar are current and shall remain so until close of escrow. Furthermore, Seller shall deliver under this Agreement free, clear and marketable title to the Assigned IP & Rights;

(v) Seller has not licensed or otherwise allowed or enabled the use of the Assigned IP & Rights to any other person or entity, or granted any right with respect to the Assigned IP & Rights to any other person or entity, including, without limitation, that may in any manner restrict, impede or adversely affect the transfer by Seller to Buyer of all right, title and interest therein;

(vi) Seller has all necessary right, power, legal capacity and authority to execute, deliver and perform this Agreement and all other documents and instruments necessary to consummate and perfect the transactions contemplated herein; and

(vii) Seller agrees that all intellectual property rights Seller now has, or ever had, in and to the Assigned IP & Rights and any other associated intellectual property rights, are transferred to Buyer hereunder upon payment by Buyer to Seller of the Purchase Price.

(b) Buyer represents, warrants and covenants to Seller that:

(i) Buyer has all necessary power, legal capacity and authority to execute, deliver and perform this Agreement; and

(ii) Buyer has the financial resources necessary to complete the transaction contemplated herein.

6. Closing.

(a) Place and Date of Closing. The closing of the transactions contemplated hereby shall be effective upon payment to Seller of the Purchase Price which shall be scheduled no later than 5:00 p.m. CST on December 25, 2016 (the "**Closing**").

(b) Conditions to Buyer's Obligation to Close. Seller shall have provided to Buyer an accurate and complete IRS Form W-9 Request for Taxpayer Identification Number and Certification for Noble House, LLC, a form of which is attached hereto as Exhibit B, and Buyer shall report the Purchase Price as having been paid to Noble House, LLC with the Internal Revenue Service.

7. Further Obligations. Buyer shall be responsible for any fees payable to any third party to effectuate the transfer of ownership to Buyer and registration of the Assigned IP & Rights in Buyer's name, as contemplated under this Agreement, including, without limitation, any fees payable to the Registrar or USPTO in connection herewith. Each party may act in reliance upon any instructions, instrument or signature reasonably believed to be genuine. Each party may assume that any employee, member or manager of the other who gives any written notice, request or instruction under this Agreement has the authority to do so. No advice or information, whether

oral or written, obtained by either party shall create any warranty or representation not expressly made in this Agreement with regard to the subject matter contemplated herein. Subject to the terms and conditions of this Agreement, (i) the representations, warranties, covenants and obligations of Seller survive from and after the Closing, and (ii) the obligation of Buyer to pay the Purchase Price survives through the Closing and release of Purchase Price funds to Seller. From and after the Closing, Seller agrees to execute and deliver all such documents, notices and certifications and to do all such acts and things as Buyer may reasonably request so as to ensure that all right, title and interest in the Assigned IP & Rights have vested in Seller at and as of the Closing free and clear of all liens, claims and encumbrances.

8. Arbitration. Any controversy or claim arising out of or in connection with this Agreement or the breach thereof, shall be settled by arbitration in Chicago, Illinois in accordance with the then-prevailing Rules of Commercial Arbitration of the American Arbitration Association, and judgment on the awards granted by the arbitrator may be entered in any court having competent jurisdiction thereon. The parties agree that any such arbitration shall be held within thirty (30) days of first submitting the demand for arbitration, and unless all parties agree otherwise, the hearing shall not exceed one (1) day. Any ruling shall be issued by the arbitrator within two (2) days following the hearing.

9. General.

(a) Assignability. Seller may not assign or transfer any of the rights or obligations hereunder without the express written consent of Buyer.

(b) Agreement Binding on Successors. This Agreement shall be binding upon and shall inure to the benefit of the parties hereto, their heirs, administrators, successors and assigns.

(c) Jurisdiction. This Agreement shall be governed by and construed in accordance with the laws of the State of Illinois, excluding its conflict of laws provision. All disputes hereunder shall be resolved in the applicable state or federal courts of Chicago, Illinois. The parties consent to the jurisdiction of such courts, agree to accept service of process by mail at the addresses provided for such party on the signature page hereto and waive any jurisdictional or venue defenses otherwise available.

(d) Severability. If any provision hereof is held invalid or unenforceable by a court of competent jurisdiction, such invalidity shall not affect the validity or operation of any other provision and such invalid provision shall be deemed to be severed from the Agreement.

(e) Entire Agreement. This Agreement, together with the Joinder and the Exhibits hereto and the documents, instructions and agreements stated herein to be executed and delivered by the parties, constitutes the entire understanding of the parties and supersedes all prior agreements and understandings between the parties and is intended as a final expression of their Agreement. It shall not be modified or amended except in writing signed by the parties hereto and

specifically referring to this Agreement. This Agreement shall take precedence over any other documents which may be in conflict therewith.

(f) Injunctive Relief. Each party acknowledges that remedies at law may be inadequate to provide the other with full compensation in the event of a material breach of any of the provisions of this Agreement, and that the non-breaching party shall therefore be entitled to seek injunctive relief and specific performance in the event of such material breach. A party may, at its election, also seek injunctive relief and specific performance in court proceedings, notwithstanding the agreement of the parties to arbitrate disputes as provided in Section 8 of this Agreement.

(g) Time is of the Essence. Time is hereby declared to be of the essence in the performance of each party of each of its obligations hereunder. The parties will cooperate with each other as reasonably requested to effectuate the purposes and provisions of this Agreement.

(h) Waiver. No waiver by either party of any default shall be deemed as a waiver of any prior or subsequent default of the same or other provisions of this Agreement.

(i) Section Headings. The section headings contained herein are for convenience in reference and are not intended to define or limit the scope of any provision of this Agreement.

(j) Counterparts. This Agreement may be executed in one or more counterparts and by facsimile, digital or electronic signature, each of which shall be deemed an original, and will become effective and binding upon the parties as of the execution date at such time as all the signatories hereto have signed a counterpart of this Agreement.


*(Signature Page to Follow)*

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed as of the date first written above by their duly authorized representatives.

**BUYER:**

TRU Enterprises LLC

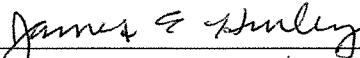
By: First Focus Advisors, LLC

By:   
Stacey J. Huels, Manager

Address:  
600 22<sup>nd</sup> Street, Suite 306  
Oak Brook, IL 60523

**SELLER:**

Noble House, LLC

By:   
Name: JAMES F HURLEY  
Its: MANAGER

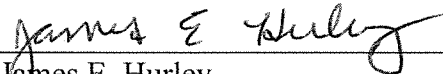
Address:  
710 COURTLAND CR  
WESTBANK SPQS, IL  
60558




**JOINDER**

The undersigned, being the principals of Seller, hereby join in and agree to be bound by the terms and provisions of this Agreement as if the undersigned were Seller thereunder, and to abide by all covenants and agreements of Seller under the Agreement as if the undersigned's name were inserted in place of Seller in each and every provision thereof, with the full right of the Buyer of enforcement of the Agreement and the covenants and obligations of Seller and the undersigned under the Agreements. This Joinder is part of the Agreement.

**IN WITNESS WHEREOF**, the parties hereto have caused this Joinder to be executed as of the 22 day of Dec., 2016.

  
James E. Hurley

Address: 710 Courtland Circle  
Western Springs, Il 60558

  
D. Scott Eckman

Address: 4921 W. Flanders Rd.  
McHenry, IL 60050

**EXHIBIT A**

USPTO Trademark Certificates

# United States of America

United States Patent and Trademark Office

## TRU INGREDIENTS

**Reg. No. 4,437,330**

**Registered Nov. 19, 2013**

**Int. Cl.: 29**

**TRADEMARK**

**PRINCIPAL REGISTER**

NOBLE HOUSE, LLC (ILLINOIS LIMITED LIABILITY COMPANY)  
710 COURTLAND CIRCLE  
WESTERN SPRINGS, IL 60558

FOR: FROZEN FRUITS; FROZEN VEGETABLES, IN CLASS 29 (U.S. CL. 46).

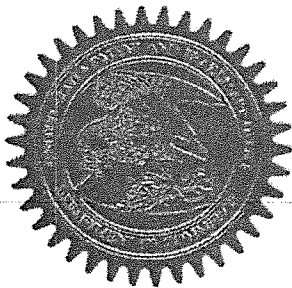
FIRST USE 9-6-2013; IN COMMERCE 9-6-2013.

THE MARK CONSISTS OF STANDARD CHARACTERS WITHOUT CLAIM TO ANY PARTICULAR FONT, STYLE, SIZE, OR COLOR.

NO CLAIM IS MADE TO THE EXCLUSIVE RIGHT TO USE "INGREDIENTS", APART FROM THE MARK AS SHOWN.

SN 85-682,205, FILED 7-19-2012.

LANA PHAM, EXAMINING ATTORNEY



*Lana Pham*

Deputy Director of the United States Patent and Trademark Office

**TRADEMARK**  
**REEL: 006606 FRAME: 0442**

# United States of America

United States Patent and Trademark Office

## TRU ASEPTICS

**Reg. No. 4,464,024**

**Registered Jan. 7, 2014**

**Int. Cl.: 40**

**SERVICE MARK**

**PRINCIPAL REGISTER**

NOBLE HOUSE, LLC (ILLINOIS LIMITED LIABILITY COMPANY)  
710 COURTLAND CIRCLE  
WESTERN SPRINGS, IL 60558

FOR: TREATMENT OF MATERIALS, NAMELY, ASEPTIC PROCESSING OF LIQUIDS AND VISCIOUS FOODS, IN CLASS 40 (U.S. CLS. 100, 103 AND 106).

FIRST USE 9-24-2013; IN COMMERCE 9-24-2013.

THE MARK CONSISTS OF STANDARD CHARACTERS WITHOUT CLAIM TO ANY PARTICULAR FONT, STYLE, SIZE, OR COLOR.

NO CLAIM IS MADE TO THE EXCLUSIVE RIGHT TO USE "ASEPTICS", APART FROM THE MARK AS SHOWN.

SN 85-845,763, FILED 2-11-2013.

PAUL E. FAHRENKOPF, EXAMINING ATTORNEY



*Deborah S. Cohn*

Commissioner for Trademarks of the  
United States Patent and Trademark Office

**TRADEMARK**  
**REEL: 006606 FRAME: 0443**

**EXHIBIT B**

IRS Form W-9 Request for Taxpayer Identification Number and Certification

*James E. Hurley is the sole member  
of Noble House, LLC. His social  
security number is on file with the  
Company.*

## 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.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
2 Business name/disregarded entity name, if different from above	
3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶ _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <small>(Applies to accounts maintained outside the U.S.)</small>
5 Address (number, street, and apt. or suite no.)	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 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													
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or													
Employer identification number													
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 30px; height: 20px;"></td> <td style="border: 1px solid black; width: 30px; height: 20px;"></td> <td style="border: 1px solid black; width: 30px; height: 20px;"></td> <td style="border: 1px solid black; width: 30px; height: 20px;"></td> <td style="border: 1px solid black; width: 30px; height: 20px;"></td> <td style="border: 1px solid black; width: 30px; height: 20px;"></td> <td style="border: 1px solid black; width: 30px; height: 20px;"></td> <td style="border: 1px solid black; width: 30px; height: 20px;"></td> <td style="border: 1px solid black; width: 30px; height: 20px;"></td> <td style="border: 1px solid black; width: 30px; height: 20px;"></td> <td style="border: 1px solid black; width: 30px; height: 20px;"></td> <td style="border: 1px solid black; width: 30px; height: 20px;"></td> <td style="border: 1px solid black; width: 30px; height: 20px;"></td> </tr> </table>													

Note. If the account is in more than one name, see the instructions for line 1 and 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. 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.

<b>Sign Here</b>	Signature of U.S. person ▶ _____	<b>Date ▶</b>	_____
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### General Instructions

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

**Future developments.** Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at [www.irs.gov/fw9](http://www.irs.gov/fw9).

#### Purpose of Form

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

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

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

*If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.*

By signing the filled-out form, you:

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

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

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

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

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

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

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

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

## Backup Withholding

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% 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* above.

## 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

### Line 1

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

If this Form W-9 is for a joint account, list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9.

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

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

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

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

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

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

**Line 2**

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

**Line 3**

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

**Limited Liability Company (LLC).** If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

**Line 4, Exemptions**

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

**Exempt payee code.**

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

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

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

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

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

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

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

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

- A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)
- B—The United States or any of its agencies or instrumentalities
- C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)
- E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)
- F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state
- G—A real estate investment trust
- H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940
- I—A common trust fund as defined in section 584(a)
- J—A bank as defined in section 581
- K—A broker
- L—A trust exempt from tax under section 664 or described in section 4947(a)(1)
- M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

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

**Line 5**

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns.

**Line 6**

Enter your city, state, and ZIP code.

**Part I. Taxpayer Identification Number (TIN)**

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

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. 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 this page), 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 SSA office or get this form online at [www.ssa.gov](http://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](http://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](http://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 line 1 must sign. Exempt payees, see *Exempt payee code* earlier.

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

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

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

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

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

**5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), 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.

<sup>3</sup> 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.

<sup>2</sup> 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 2.

\*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, 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](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: [spam@uce.gov](mailto:spam@uce.gov) or contact them at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 1-877-IDTHEFT (1-877-438-4338).

Visit [IRS.gov](http://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.

**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) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee <sup>1</sup>
5. Sole proprietorship or disregarded entity owned by an individual	The actual owner <sup>1</sup>
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The owner <sup>3</sup>
	The grantor <sup>*</sup>
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 <sup>1</sup>
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 Regulations section 1.671-4(b)(2)(i)(B))	The trust

<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.