



GATEWAY AGREEMENT FOR GOVERNMENT ENTITIES

THIS GATEWAY AGREEMENT FOR GOVERNMENT ENTITIES ("Agreement") is entered into by **U.S. BANK NATIONAL ASSOCIATION ("U.S. Bank")** and the entity executing this Agreement as "**Licensee.**" This Agreement is effective upon signing by U.S. Bank ("**Effective Date**").

BACKGROUND

U.S. Bank has built and maintains multiple, highly confidential and proprietary web-based XML interfaces and related documentation (collectively, "**Gateways**") used for the authorization and settlement of payment card transactions (the "**Transactions**"). Licensee is a merchant participant or a group of merchant participants (with the group being responsible for aggregating those merchant participants' data) in the EPIC Card Program ("**Program**"). In conjunction with the Program, Licensee wishes to use the software programs set forth on Exhibit A to this Agreement (collectively, the "**Software**") to provide an interface to the Gateways. The respective developers for each Software program (the "**Developer(s)**") are also set forth on Exhibit A.

By clicking on the "I AGREE" button or a similar affirmation, or by acknowledging acceptance of the Agreement by any other method allowed by U.S. Bank (including, without limitation, a physical or electronic signature), Licensee agrees that it has reviewed and agrees to be legally bound by the terms and conditions of the Agreement.

TERMS AND CONDITIONS

1. TERM AND TERMINATION.

- 1.1 Term.** This Agreement will commence on the Effective Date and will remain in effect unless terminated as provided herein (the "**Term**").
- 1.2 Termination.** Either party may terminate this Agreement for cause upon 30 days' written notice, if the other party has breached its duties set forth in this Agreement and has not cured such breach within the 30-day notice period. Upon termination of this Agreement, all licenses granted hereunder immediately terminate, and Licensee shall immediately discontinue use of the Software and Gateways. Additionally, U.S. Bank may terminate this Agreement upon the termination or expiration of any underlying processing agreement that it has in place with Licensee.

2. LICENSE GRANT.

- 2.1 License.** Subject to the terms and conditions of this Agreement, U.S. Bank hereby grants, and Licensee hereby accepts, a non-exclusive, non-transferable, revocable, limited license (without right to sublicense) to use the Gateways with the Software, solely for Licensee's use with its merchants/sub-merchants during the Term and for submitting Transactions to U.S. Bank.
- 2.2 Use Restrictions.** Licensee shall not, and shall not permit any third party to:
 - A. Use the Software or Gateways in any way inconsistent with the terms of this Agreement;
 - B. Use the Software or Gateways, either directly or indirectly, to develop any product or service that competes with the Software and Gateways provided pursuant to this Agreement;
 - C. Disassemble, decompile, decrypt, extract, reverse engineer, or modify the Software or Gateways, or otherwise apply any procedure or process to the Software or Gateways to ascertain, derive or appropriate for any reason or purpose, the source code or source listings for the Software or Gateways, or any algorithm, process, procedure, or other information contained in the Software or Gateways;
 - D. Provide the Software or Gateways to any third party, other than to Licensee's (or its sub-merchants') authorized employees and contractors who are subject to a written confidentiality agreement, the terms of which are no less restrictive than the confidentiality provisions set forth herein;
 - E. Make any copies of the Software or Gateways, except as incidental to the purposes of this Agreement, or for archival purposes as required by applicable law (and any copies hereunder must contain all required proprietary notices);
 - F. Rent, lease, assign, sublicense, transfer, distribute, allow access to, or time share the Software or Gateways;
 - G. Circumvent or attempt to circumvent any applicable security measures of the Software or the Gateways; or
 - H. Use the Software or Gateways for any illegal purpose.

3. INTELLECTUAL PROPERTY AND OWNERSHIP.

- 3.1 Intellectual Property.** U.S. Bank and its licensors retain all right, title and interest in and to the Software and Gateways, and any Intellectual Property embodied therein. Licensee has no rights other than those rights expressly set forth herein. As used in this Agreement, "**Intellectual Property**" means all patents, copyrights, trademarks, trade secrets, service marks, and any other intellectual property rights, and any applications for any of the foregoing, in all countries of the world.
- 3.2 Modifications and Derivative Works.** As between U.S. Bank and Licensee, U.S. Bank or its licensors own all right, title and interest in any modifications, derivatives, improvements, enhancements or extensions of or to the Gateways and the Software ("**Derivative Works**"), including, without limitation, any Intellectual Property, regardless of which party creates such Derivative Work. Licensee transfers, conveys and assigns to U.S. Bank in perpetuity all right title and interest to such Derivative Works. Licensee further agrees to execute any such documents, render such assistance and take such other action as U.S. Bank and its licensors reasonably request to apply for, register, perfect and protect U.S. Bank's Intellectual Property in the Derivative Works.



- 3.3 Updates to Software and Gateways.** U.S. Bank and its licensors may, in their discretion, release Updates to the Software or Gateways. In this Agreement, "**Updates**" mean enhancements or improvements to the Software or Gateways. Licensee agrees that: i) it is entirely responsible for maintaining compatibility with the Software and Gateways; and ii) its failure to install such Updates in a timely manner may affect the functionality of the Software and Gateways.
- 3.4 Third Party Licenses.** Certain licenses granted hereunder may be subject to other licenses held by U.S. Bank. If any license held by U.S. Bank is terminated or otherwise expires, U.S. Bank may terminate, in its sole discretion, the corresponding license granted to Licensee.

4. COMPLIANCE AND SECURITY.

- 4.1** Licensee shall notify U.S. Bank immediately if a Developer or any other third party has solicited or attempted to solicit Licensee, its employees or agents to: i) discontinue its use of the Gateways and commence processing with another processing service provider; or ii) split settlements or misappropriate or re-direct Transactions. Licensee agrees that engaging in such activity or accepting such solicitations may jeopardize Licensee's eligibility to accept U.S. Bank's card(s) and remain in the Program.
- 4.2** U.S. Bank shall use commercially reasonable efforts to maintain the security of the Gateways. Licensee shall use commercially reasonable efforts to maintain the security of Software and any associated passwords.
- 4.3** Licensee is solely responsible for the security of data residing on servers owned or operated by Licensee, or a third party designated by Licensee (such as a web hosting company). Licensee shall comply with all applicable laws, policies and regulations governing the security, privacy, collection, retention and use of customer data belonging to Licensee or its merchants or sub-merchants, including, without limitation, financial information, card account numbers, and all other personally identifiable customer information. Licensee shall further comply with all then-current rules, regulations, and security measures issued by payment networks and the Federal Trade Commission, associated with the collection, security, dissemination and destruction of data from and related to its customers and their respective Transactions (collectively, "**Transaction Data**").
- 4.4** Licensee shall take precautions to ensure that Licensee's (and its merchants/sub-merchants') server and electronic systems are secure from breach or intrusion by unauthorized third parties. If the systems of Licensee or its merchants/sub-merchants (or systems under their respective control) are breached and an unauthorized third party has access to or has accessed Transaction Data, Licensee shall notify U.S. Bank promptly of such breach and will implement all such precautions to prevent such breaches from occurring in the future.
- 4.5** Licensee shall comply, and cause its merchants and sub-merchants to comply, with all U.S. Bank security protocols and procedures in effect during the Term of this Agreement. Licensee is solely responsible for verifying the accuracy and completeness of all Transactions submitted and processed by U.S. Bank. U.S. Bank is not liable for any improperly processed or unauthorized Transactions or illegal or fraudulent access to Licensee's account or to Transaction Data.

5. CONFIDENTIALITY AND TRADE SECRETS

- 5.1** As between U.S. Bank and Licensee, the Gateways and related Intellectual Property, as well as documentation supplied by U.S. Bank or its licensors ("**Documentation**") pursuant to this Agreement are U.S. Bank's trade secrets (the "**Trade Secrets**"). Licensee shall:
- A.** Maintain the confidentiality of such information, limit access to such information solely to those employees that have a need to know, and use such information only in accordance with this Agreement; and
 - B.** In no way discuss or otherwise make available such information to any third parties, to the extent permitted by law.
- 5.2** Nothing in this Agreement should be construed to limit or prevent Licensee from disclosing information to the extent required under the open records laws or regulations applicable to Licensee.

6. WARRANTIES.

- 6.1** Licensee hereby represents and warrants that:
- A.** All representations and statements made by Licensee in this Agreement are accurate, and complete in all respects, and Licensee hereby authorizes U.S. Bank to verify and confirm all information provided herein;
 - B.** Licensee is engaged in a lawful business and is duly licensed to conduct such business under the laws of any state, county, city and country in which Licensee operates;
 - C.** Licensee will not submit any Transactions that violate any laws of any related state, county, city, or country or any bank card and payment network rules, and will otherwise comply with all applicable laws, regulations, and rules in connection with Licensee's obligations under this Agreement; and
 - D.** There are no outstanding or contemplated assignments, obligations or agreements, whether written, oral or implied, that are inconsistent with the rights and obligations of this Agreement.

The Gateways and Software are provided on an "as-is" basis, "as available," basis. U.S. Bank does not represent or warrant that the Gateways and Software will be available, accessible, uninterrupted, timely, secure, accurate, complete, or entirely error-free. U.S. Bank specifically disclaims all representations, warranties and conditions whether express or implied, arising by statute, operation of law usage of trade, course of dealing or otherwise, including but not limited to, warranties or conditions of merchantability, fitness for a particular purpose, non-infringement, or title with respect to the Gateways and Software. Licensee understands and agrees that U.S. Bank



bears no risk with respect to Licensee's sale of products or services, including, without limitation, any risk associated with card fraud or chargebacks.

7. INDEMNIFICATION.

7.1 To the extent permitted by the laws of the jurisdiction in which Licensee is located, Licensee shall indemnify, defend and hold harmless U.S. Bank and its affiliates, parents and subsidiaries, and any of their officers, directors, agents and employees, from and against any claims, actions, proceedings, and suits and all related liabilities, damages, settlements, penalties, fines, costs or expenses (including reasonable attorneys' fees and other litigation expenses) incurred by U.S. Bank, arising out of or related to:

- A. Any breach or alleged breach by Licensee of any representation, warranty or obligation set forth in this Agreement;
- B. Any damage or loss arising from the negligence, fraud, dishonesty, or willful misconduct of Licensee or any of Licensee's merchants/sub-merchants, employees, agents or customers;
- C. The reliability, accuracy, or legitimacy of Transaction Data as submitted to U.S. Bank;
- D. Transactions submitted by Licensee to U.S. Bank and rejected by U.S. Bank or an issuing bank;
- E. Any alleged infringement of a patent, copyright, trademark, or other intellectual property right resulting from the acts or omissions of Licensee or its merchants/sub-merchants; or
- F. Claims by customers of Licensee or its merchants/sub-merchants.

7.2 In all cases and notwithstanding the obligations set forth in Section 7.1, each party to this Agreement will be responsible for any liability, claim, loss, damage or expenses, including without limitation, reasonable attorney fees, arising from its negligent acts or omissions in connection with its performance of this Agreement, or its failure to comply with the terms of this Agreement, as determined by a court of competent jurisdiction.

8. LIMITATION OF LIABILITY

8.1 **Under no circumstances will either party or any of its parents, affiliates (or any officers, directors, employees or agents of those parties) be liable for any indirect, incidental, consequential, punitive, special, or exemplary damage or loss suffered or incurred by the other party, regardless of the form of action, or any loss of revenue, profits or business, anticipated savings, loss of goodwill or reputation, costs of delay, lost or damaged data, or the incurring of liability for loss or damage of any nature whatsoever suffered by third parties, all whether in contract, strict liability or tort (including negligence), regardless of whether it has been advised of the possibility of such damages. This exclusion will not preclude U.S. Bank from seeking indemnification, pursuant to Section 7 of this Agreement.**

8.2 **Except with respect to indemnification obligations, in no event will a party's liability under this Agreement for all claims arising hereunder exceed, in the aggregate, \$1,000.00.**

8.3 **Licensee expressly agrees that U.S. Bank will not be liable for any loss arising from or related to:**

- A. **fraudulent transactions processed through Licensee's payment Gateway accounts; or**
- B. **actions or inactions by any third party.**

9. MISCELLANEOUS.

9.1 **Amendment to this Agreement; Waiver.** No modification or waiver of any of the terms and conditions of this Agreement will be binding upon U.S. Bank, whether written, oral, or in any other medium, unless made in writing and approved and signed by U.S. Bank. To the extent required by changes in technology, applicable laws or regulations (or to the extent reasonably necessary to comply with changes in U.S. Bank policy stemming from such changes in applicable laws or regulations), U.S. Bank may amend the terms and conditions set forth herein by providing Licensee notice thereof. Such amendments will take effect on the date specified in such notice. All rights and duties within this Agreement are material. No waiver of any rights hereunder will be deemed effective unless in writing executed by the waiving party. No waiver by either party of a breach or any provision of this Agreement will constitute a waiver of any prior or subsequent breach of the same or any other provision of this Agreement. No failure to exercise, and no delay in exercising, any right(s) hereunder on the part of either party will operate as a waiver of any such right. All of U.S. Bank's rights are cumulative; and no single or partial exercise of any right hereunder will preclude further exercise of such right or any other right.

9.2 **Relationship of the Parties.** Each party is an independent contractor and not an agent or representative of the other party. This Agreement does not create an association, joint venture or partnership between the parties or to impose any partnership obligation or liability upon any party.

9.3 **Assignment.** Licensee shall not assign any of its rights or delegate the performance of any of its obligations under this Agreement without the prior written consent of U.S. Bank, including in the case of merger.

9.4 **Governing Law.** This Agreement is governed by and construed in accordance with the laws of the state in which the Licensee is located (or in the case of a federal entity, in accordance with federal law), without regard to the conflict of laws principles. The parties agree that any suit, action, or proceeding arising out of or relating to this Agreement, or the interpretation, performance or breach of this Agreement, must be instituted in any court of the State in which the defendant or respondent to such suit or action is located, or if the contracting party is a federal government entity, the necessary or applicable board of contract appeal or the Court of Federal Claims. Each party irrevocably submits to the jurisdiction of those courts and waives all objections to jurisdiction and venue.

9.5 **Severability.** If any provision, in whole or in part, of this Agreement is held invalid or unenforceable for any reason, the invalidity will not affect the validity of the remaining provisions of the Agreement. The parties may substitute for the invalid provision which most closely approximates the intent and economic effect of the invalid provision.



- 9.6 **Notices.** All notices to Licensee must be given electronically, sent to the electronic mail address provided by Licensee.
- 9.7 **Survival.** The provisions of this Agreement relating to any fees or other amounts owed, confidentiality, intellectual property ownership, compliance, security, warranties, limitation of liability, indemnification, governing law, severability, and this paragraph will survive termination or expiration of this Agreement. Additionally, all obligations and duties hereunder by their nature extend beyond the expiration or termination of this Agreement survive and remain in effect beyond any expiration or termination hereof.
- 9.8 **Entire Agreement.** This Agreement, together with any documents referenced herein, set forth the entire understanding and agreement of the parties, and supersede all prior or contemporaneous oral or written agreements or understandings between the parties, as to the subject matter of this Agreement. Licensee acknowledges that this Agreement reflects an informed, voluntary allocation between U.S. Bank and Licensee of all risks (both known and unknown) associated with the subject matter of this Agreement.

Date: August 16, 2020

Date: October 05, 2020

By Government Licensee:

By U.S. Bank:

City of Bismarck
 Printed Name of Licensee

U.S. Bank National Association

[Signature]
 (Signature of Authorized Signer)

E-SIGNED by Brad Hoffelt
 on 2020-10-05 18:22:56 GMT
 (Signature of Authorized Signer)

David Smith
 (Printed Name of Authorized Signer)

Brad W. Hoffelt
 (Printed Name of Authorized Signer)

Mayor
 (Printed Title of Authorized Signer)

Senior Vice President
 (Printed Title of Authorized Signer)



EXHIBIT A: SOFTWARE AND DEVELOPERS

SOFTWARE:

DEVELOPER:

M4000	QT POD



Customer Account Setup Forms

CUSTOMER DETAILS

The undersigned hereby applies with EPIC Aviation, LLC and its subsidiaries for credit, for service and for delivery. The undersigned authorizes the receipt and exchange of credit information. Any falsification of information may nullify this application.

Legal Name: City of Bisbee DBA Name: City of Bisbee
Airport Name: Bisbee Municipal Airport IATA: P04
Type of Business: Corporation Partnership Individual Fed Tax ID #: 86-6000235
Physical Address: 915 S. Tovreaville Rd., Bisbee, AZ 85603 City: Bisbee State: AZ Zip: 85603
Phone: 520-432-6000 Fax: 520-432-6069
Mailing Address: 915 S. Tovreaville Rd. #4601 City: Bisbee State: AZ Zip: 85603
Customer Service: Matthew Gurney Phone: 520-432-6004 E-Mail: mgurney@bisbeeaz.gov
Fuel Pricing: Matthew Gurney Phone: 520-432-6004 E-Mail: mgurney@bisbeeaz.gov
Bravo Rewards: Phone: E-Mail:
Accounting: Kim Sundvik Phone: 520-432-6007 E-Mail: ksundvik@bisbeeaz.gov

CARD PROCESSING

Current Card Processing Systems (please note all that apply):
Compass Vx820 TFBO FBO Mgr essinta WINGS X-1FBO AVMAN®POS
Total Aviation Software QTPod M3000 QTPod M4000 FuelMaster

EPIC CARD

Reimburse within 2 business days of the transaction being settled. Processing the EPIC Card on Contract or Retail?

Contract at 0% for Jet fuel OR Retail at 1.75% X
0% for Jet + Ancillary Services; 1.75% for Avgas & Ancillary Services
\$0 Jet fuel receipt to end user. 1.75% for all EPIC Card transactions; Full priced fuel receipt to end user.

REWARD PROGRAMS

I would like to participate in the Bravo Rewards Program? Yes No X
The FBO understands that participation in the EPIC Aviation "EPIC" Rewards Program is optional. The FBO is responsible for the cost of points awarded at their FBO with the exception of 1 cent per gallon for all transactions paid for using the EPIC Card. For the customer to receive the 1 cent per gallon point value from EPIC the FBO must be participating in the program and have awarded at least 2 cents per gallon at the FBO's expense. If the FBO chooses to offer double, triple or other levels of points it is fully at the cost of the FBO. The FBO agrees to pay EPIC \$.01 for each point awarded from their business. FBO agrees to give at least 90 days' notice if they choose to discontinue participation in the program.

ACH AGREEMENT

Credit Card Processing: I/We hereby authorize the EPIC Processing Center to deposit funds into the undersigned's bank account by means of Electronic Funds Transfer for payment of goods and services charged on the Quick Serve program and processed by the EPIC Processing Center. It will allow access for adjustments (debit transactions) in the event of billing errors or charge backs; EPIC Processing Center will attempt to notify the merchant prior to any charge back. Disputes regarding deposits (credits) should be made within fifteen days of issuance of the account statement. Disputes regarding charges (debits) should be made within forty-five (45) days after the account was charged.

Bank Name: Washington Federal Branch: Bisbee, Arizona
Account #: 3167047798 ABA #: 325070980
Branch Address: 10 Bisbee Road City: Bisbee State: AZ Zip: 85603

This authority is to remain in full force and effect until EPIC has received written notification from me (or either of us) of its termination in such time and in such manner as to afford EPIC and DEPOSITORY a reasonable opportunity to act on it.

Authorized Rep: Keri Bagley Keri Bagley Date: 08/05/2020
Authorized Rep: Signature / Printed Name Date:

FOR INTERNAL USE:
EPIC CARD ONLY Setup: Y N
W-9 & ACH Attached: Y N
Send Card Funds to FBO: Y
Number of Compass IDs:

FUEL TYPES SOLD

___ Jet A ___ Jet A with Additive Avgas/100LL

BULK FUEL TAXES

Please enter all applicable taxes for bulk fuel purchases that are applicable at your airport.

Taxes & Fees	Jet A Rate	Avgas 100LL Rate	Cents Per Gallon or %
Federal Excise Tax	\$.244	\$.194	___ cpg ___ %
State Sales Tax			___ cpg ___ %
State Motor Fuel Tax			___ cpg ___ %
County Tax			___ cpg ___ %
Inspection Fee			___ cpg ___ %
Flowage Fees			___ cpg ___ %

Purchaser assumes the payment of all taxes, duties or other charges, now or hereafter, directly or indirectly, on goods or services sold by Seller. Seller assumes no liability for the collection and payment of any local, municipal, or county taxes, flowage fees, or other charges unless instructed in writing by Purchaser.

INTO-WING TAXES

Please enter/mark all applicable taxes for into-wing purchases that are applicable at your airport (please note all that apply):

Tax Type	Rate Amount	Cents Per Gallon or %	Additional Comments
Federal Excise Tax		cpg ___ % ___	
Federal L.U.S.T. Tax		cpg ___ % ___	
Federal Oil Spill Tax (FOSL)		cpg ___ % ___	
State Excise Tax		cpg ___ % ___	
State M.V.F Tax		cpg ___ % ___	
Environmental Fee		cpg ___ % ___	
State Sales Tax		cpg ___ % ___	
County Sales Tax		cpg ___ % ___	
Local Sales Tax		cpg ___ % ___	
Local Sales Tax		cpg ___ % ___	

SALES TAX

Please mark all products with the appropriate Subject to Sales Tax designation (please mark all that apply):

Y = Yes, N = No, Q = Query the table

Product	Subject to Sales Tax	Product	Subject to Sales Tax
Jet A Fuel	Y___ N <input checked="" type="checkbox"/> ___	De-Fuel	Y___ N <input checked="" type="checkbox"/> ___ Q___
Jet A Fuel w/Additive	Y___ N <input checked="" type="checkbox"/> ___	De-Icing Product	Y___ N <input checked="" type="checkbox"/> ___ Q___
Jet A1 Fuel JP-8	Y___ N <input checked="" type="checkbox"/> ___	Engine Preheat	Y___ N <input checked="" type="checkbox"/> ___ Q___
Avgas 100LL	Y <input checked="" type="checkbox"/> ___ N___	Flight Instruction	Y___ N <input checked="" type="checkbox"/> ___ Q___
Fuel Additive	Y___ N <input checked="" type="checkbox"/> ___ Q___	Flight Planning/Weather	Y___ N <input checked="" type="checkbox"/> ___ Q___
Prist	Y___ N <input checked="" type="checkbox"/> ___ Q___	GPU	Y___ N <input checked="" type="checkbox"/> ___ Q___
Oil	Y___ N <input checked="" type="checkbox"/> ___ Q___	GSE	Y___ N <input checked="" type="checkbox"/> ___ Q___
		Handling Charge	Y___ N <input checked="" type="checkbox"/> ___ Q___
APU	Y___ N <input checked="" type="checkbox"/> ___ Q___	Hangar Rental	Y___ N <input checked="" type="checkbox"/> ___ Q___
Aircraft Cleaning	Y___ N <input checked="" type="checkbox"/> ___ Q___	Labor	Y___ N <input checked="" type="checkbox"/> ___ Q___
Aircraft Rental	Y___ N <input checked="" type="checkbox"/> ___ Q___	Laundry	Y___ N <input checked="" type="checkbox"/> ___ Q___
Car Rental	Y___ N <input checked="" type="checkbox"/> ___ Q___	Lav Service	Y___ N <input checked="" type="checkbox"/> ___ Q___
Catering	Y___ N <input checked="" type="checkbox"/> ___ Q___	Maintenance	Y___ N <input checked="" type="checkbox"/> ___ Q___
Charter	Y___ N <input checked="" type="checkbox"/> ___ Q___	Miscellaneous	Y___ N <input checked="" type="checkbox"/> ___ Q___
Daily Hangar Rental	Y___ N <input checked="" type="checkbox"/> ___ Q___	Oxygen	Y___ N <input checked="" type="checkbox"/> ___ Q___
		Pilot Supplies	Y___ N <input checked="" type="checkbox"/> ___ Q___
		Potable Water	Y___ N <input checked="" type="checkbox"/> ___ Q___
		Security Services	Y___ N <input checked="" type="checkbox"/> ___ Q___
		Shop - Retail	Y___ N <input checked="" type="checkbox"/> ___ Q___
		Spare – Parts	Y___ N <input checked="" type="checkbox"/> ___ Q___
		Tie Down	Y___ N <input checked="" type="checkbox"/> ___ Q___
		Airport Fees	Y___ N <input checked="" type="checkbox"/> ___ Q___
		Callout Fee	Y___ N <input checked="" type="checkbox"/> ___ Q___
		Cargo Handling Fee	Y___ N <input checked="" type="checkbox"/> ___ Q___
		Customs Fee	Y___ N <input checked="" type="checkbox"/> ___ Q___
		Hookup Fee	Y___ N <input checked="" type="checkbox"/> ___ Q___
		Landing Fee	Y___ N <input checked="" type="checkbox"/> ___ Q___
		Overtime Fee	Y___ N <input checked="" type="checkbox"/> ___ Q___
		Quick Turn Fee	Y___ N <input checked="" type="checkbox"/> ___ Q___
		Ramp/Parking Fee	Y___ N <input checked="" type="checkbox"/> ___ Q___

Notices. Any notices given hereunder by either party to the other shall, unless otherwise provided herein, be sufficiently made if sent by United States certified mail, return receipt requested, postage paid, or by email or facsimile, to the address and/or number set forth below, and shall be deemed to be effective upon its receipt. Unless otherwise specified by not less than fifteen (15) days' prior written notice being given by either party to the other, all communications and notices hereunder shall be sent as follows:

To ECS - By Mail: EPIC Card Services, LLC
PO Box 12249
Salem, OR 97309

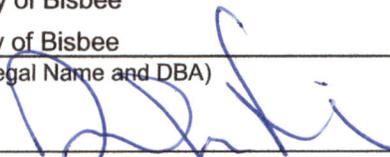
To Merchant - By Mail: _____
Fax: _____
Email: _____

Entire Agreement. The parties agree that this Agreement, including all attachments hereto, the Requirements, and all other items incorporated by reference herein, constitutes the entire understanding between the parties with respect to the subject matter of this Agreement.

EPIC Card Services, LLC

City of Bisbee
City of Bisbee
(Legal Name and DBA)

By: _____
(Signature)

By: 
(Signature)

Name: Marla Beckham
(Printed)

Name: David Smith
(Printed)

Its: Chief Financial Officer
(Title)

Its: Mayor
(Title)

Date: _____

Date: 08/05/2020

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Request for Taxpayer Identification Number and Certification

**Give Form to the
 requester. Do not
 send to the IRS.**

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

Print or type. See Specific Instructions on page 3.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. City of Bisbee		
	2 Business name/disregarded entity name, if different from above		
	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <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) ▶ _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. <input checked="" type="checkbox"/> Other (see instructions) ▶ <u>Municipality</u>	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.) See instructions. 915 S. Tovreaville Rd. #4601	Requester's name and address (optional) EPIC Aviation, LLC PO Box 12249 Salem, OR 97309	
	6 City, state, and ZIP code Bisbee, AZ 85603		
	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. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number	
[] [] [] - [] [] - [] [] [] []	
or	
Employer identification number	
8 6 - 6 0 0 0 2 3 5	

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 ▶ <u>Keri Bagley</u>	Date ▶ <u>08/05/2020</u>
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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.

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, later.

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*, later, 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 Pub. 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 instructions for Part II 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*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

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*, later, 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 (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a 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 on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on 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 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 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. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

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.

If you are a single-member LLC that is disregarded as an entity separate from its owner, 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 *What Name and Number To Give the Requester*, later, 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. 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. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

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 item 1, 4, or 5 below indicates 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), ABLE accounts (under section 529A), 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) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. 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
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor ⁴
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. 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
15. 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

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*, earlier.

***Note:** The 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 Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic 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 (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit www.irs.gov/IdentityTheft 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.