

Owner 14216 SC & B, LLC
Address NEC Ravinia Avenue and
147th Street
Orland Park, IL 60462
Route Ravinia Avenue
County Cook
Job No. R-55-001-97
Parcel No. 0001
P.I.N. No. 27-09-220-058
Section 12-00069-00-CH
Project No. -
Station 25+24.30 to
Station 26+76.70
Contract No. -
Catalog No. -

WARRANTY DEED
(Limited Liability Company) (Non-Freeway)

14216 SC & B, LLC, Contract Seller, a limited liability company, organized and existing under and by virtue of the laws of the State of Illinois and duly authorized to do business under the Statutes of the State of Illinois, (Grantor), for and in consideration of THIRTY FIVE THOUSAND TWO HUNDRED AND NO/100 Dollars (\$35,200.00), receipt of which is hereby acknowledged, and pursuant to the authority given by the member(s) of said company, grants, conveys, and warrants to the Village of Orland Park, Illinois, (Grantee), the following described real estate:

See attached legal description.

situated in the County of Cook, State of Illinois. The above-described real estate and improvements located thereon are herein referred to as the "premises."

Grantor, without limiting the interest above granted and conveyed, acknowledges that upon payment of the agreed consideration, all claims arising out of the above acquisition have been settled, including without limitation, any diminution in value to any remaining property of the Grantor caused by the opening, improving and using the premises for highway purposes. This acknowledgment does not waive any claim for trespass or negligence against the Grantee or Grantee's agents which may cause damage to the Grantor's remaining property.

Dated this 14th day of DECEMBER, 2016.

14216 SC & B, LLC, an Illinois limited
liability company

Company Name

By:

Signature

BRUCE COOPER - MANAGER
Print Name and Title

State

of) Illinois)

) ss

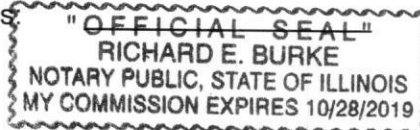
County of COOK)

This instrument was acknowledged before me on DECEMBER 14, 2016, by
BRUCE COOPER, as MANAGER
of 14216 SC & B, LLC, an Illinois limited liability company.

(SEAL)

Notary Public

My Commission Expires



Exempt under 35 ILCS 200/31-45(b), Real Estate Transfer Tax Law.

Date

Buyer, Seller or Representative

This instrument was prepared by and after
recording, mail this instrument and future tax bills to:

Village of Orland Park
14700 S. Ravinia Avenue
Orland Park, IL 60462

Route: Ravinia Avenue
Section: 12-00069-00-CH
County: Cook
Job No.: R-55-001-97
Parcel No.: 0001
Station: 25+24.30 to 26+76.70
Index No.: 27-09-220-058

That part of Parcel "C" in Cooper Square Subdivision, being a subdivision of part of the East Half of the Northeast Quarter of Section 9, Township 36 North, Range 12, East of the Third Principal Meridian, according to the plat thereof Recorded November 19, 2001 as Document 0011088802, in Cook County, Illinois, Bearings and distances are based on the Illinois State Plane Coordinate System East Zone, NAD83 (2011 Adjustment), described as follows:

Beginning at the Southwest Corner of said Parcel "C"; thence North 01 degrees 41 minutes 38 seconds West along the west line of said Parcel "C", a distance of 144.21 feet; thence South 14 degrees 43 minutes 42 seconds East 118.97 feet; thence South 55 degrees 46 minutes 30 seconds East 47.34 feet to the south line of said Parcel "C"; thence South 87 degrees 50 minutes 17 seconds West along said south line of Parcel "C", a distance of 65.17 feet to the point of beginning.

Said parcel containing 0.065 Acres (2,850 square feet), more or less.

Owner 14216 SC & B, LLC
Address NEC Ravinia Avenue and
147th Street
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Job No. R-55-001-97
Parcel No. 0001TE
P.I.N. No. 27-09-220-058
Section 12-00069-00-CH
Project No. -
Station 25+11.37 to
Station 28+83.43
Contract No. -
Catalog No. -

TEMPORARY CONSTRUCTION EASEMENT
(Limited Liability Company)

14216 SC & B, LLC, a limited liability company organized and existing under and by virtue of the laws of the State of Illinois and duly authorized to do business under the Statutes of the State of Illinois, (Grantor), for and in consideration of FIFTEEN THOUSAND AND NO/100 Dollars (\$15,000.00), receipt of which is hereby acknowledged, and pursuant to the authority given by the member(s) of said company, hereby represents that Grantor owns the fee simple title to and grants and conveys to the Village of Orland Park, Illinois, (Grantee), a temporary construction easement for the purpose of construction and other highway purposes, on, over, and through the following described real estate:

See attached legal description.

situated in the County of Cook, State of Illinois. The above-described real estate and improvements located thereon are herein referred to as the "premises."

The right, easement and privilege granted herein shall terminate five (5) years from the execution of this document, or on the completion of the proposed project, whichever is the sooner.

Grantor shall have and retain all rights to use and occupy the premises and access to Grantor's remaining property, except as herein expressly granted; provided, however, that Grantor's use and occupation of the premises may not interfere with Grantee's use of the premises for the purposes herein described.

Grantor, without limiting the interest above granted and conveyed, acknowledges that upon payment of the agreed consideration, all claims arising out of the above acquisition have been settled, including without limitation, any diminution in value to any remaining property of the Grantor caused by the opening, improving and using the premises for highway purposes. This acknowledgment does not waive any claim for trespass or negligence against the Grantee or Grantee's agents which may cause damage to the Grantor's remaining property.

This grant shall constitute a covenant, which runs with the land, and shall be binding upon the legal representative, successors and assigns of Grantor.

Dated this 14th day of DECEMBER, 2016.

14216 SC & B, LLC, an Illinois limited
liability company

Company Name

By: _____

Signature

BRUCE COOPER - MANAGER

Print Name and Title

State

of) Illinois)

) ss

County of COOK)

This instrument was acknowledged before me on DECEMBER 14, 2016, by

BRUCE COOPER

, as

MANAGER

of 14216 SC & B, LLC, an Illinois limited liability company

(SEAL)

Notary Public

My Commission Expires:

This instrument was prepared by and after
recording return to:

Village of Orland Park
14700 S. Ravinia Avenue
Orland Park, IL 60462



Route: Ravinia Avenue
Section: 12-00069-00-CH
County: Cook
Job No.: R-55-001-97
Parcel No.: 0001TE
Station: 25+11.37 to 28+83.43
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Beginning at the Southeast Corner of said Parcel "C"; thence South 87 degrees 50 minutes 17 seconds west along the south line of said Parcel "C", a distance of 164.78 feet; thence North 55 degrees 46 minutes 30 seconds West 47.34 feet; thence North 14 degrees 43 minutes 42 seconds West 118.97 feet to the west line of said Parcel "C"; thence North 01 degrees 41 minutes 38 seconds West along said west line of Parcel "C", a distance of 201.27 feet; thence North 88 degrees 18 minutes 22 seconds East 10.00 feet; thence South 01 degrees 41 minutes 38 seconds East 221.01 feet; thence South 14 degrees 33 minutes 15 seconds East 95.62 feet; thence South 55 degrees 46 minutes 30 seconds East 43.82 feet; thence North 87 degrees 50 minutes 17 seconds East 163.15 feet to the east line of said Parcel "C"; thence South 01 degrees 58 minutes 39 seconds East along said east line of Parcel "C", a distance of 5.00 feet to the point of beginning.

Said parcel containing 0.085 Acres (3,713 square feet), more or less.

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CERTIFIED RESOLUTION
(Limited Liability Company)

I, BRUCE COOPER, as manager of 14216 SC & B, LLC, a limited liability company, organized and existing under and by virtue of the laws of the State of Illinois and duly authorized to do business in the State of Illinois, do hereby certify that:

1. The following is a true and correct copy of a resolution adopted by the members of said limited liability company, at a meeting held of the 14th day of DECEMBER, 2016, and

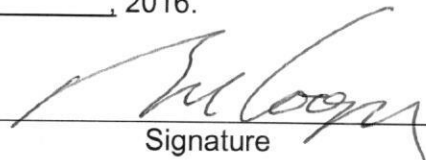
2. The resolution has not been amended or revoked and is in full force and effect.

Resolved that BRUCE COOPER, as manager, of the above-referenced limited liability company is hereby authorized and directed to convey the limited liability company's interest in the following described real estate in Cook County, Illinois to the Village of Orland Park, Illinois for highway purposes for the sum of \$50,200.00:

See attached legal descriptions.

Further resolved that he is authorized and directed to execute and deliver such instruments as may be necessary or convenient to consummate such sale.

Dated this 14th day of DECEMBER, 2016.



Signature
BRUCE COOPER - MANAGER

Print Name and Title

State
of) Illinois)
County of COOK) ss
)

This instrument was acknowledged before me on DECEMBER 14, 2016, by
BRUCE COOPER, as MANAGER
of 14216 SC & B, LLC, an Illinois limited liability company.

(SEAL)



Notary Public
My Commission Expires _____
"OFFICIAL SEAL"
RICHARD E. BURKE
NOTARY PUBLIC, STATE OF ILLINOIS
MY COMMISSION EXPIRES 10/28/2019

Route: Ravinia Avenue
Section: 12-00069-00-CH
County: Cook
Job No.: R-55-001-97
Parcel No.: 0001
Station: 25+24.30 to 26+76.70
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Said parcel containing 0.065 Acres (2,850 square feet), more or less.

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Section: 12-00069-00-CH
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Said parcel containing 0.085 Acres (3,713 square feet), more or less.

VILLAGE OF ORLAND PARK

Affidavit of Title

Owner 14216 SC & B, LLC, an Illinois limited liability company
Address NEC Ravinia Avenue and 147th Street
Orland Park, IL 60462
Route Ravinia Avenue
Section 12-00069-00-CH
County Cook
Project -
Job No. R-55-001-97
Parcel No. 0001 and 0001TE
P.I.N. No. 27-09-220-058
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State of Illinois)
) ss.
County of COOK)

I, BRUCE COOPER, AS MANAGER

being first duly sworn upon oath states as follows:

1. Affiant has personal knowledge of the facts averred herein.
2. ☒ There are **no parties** other than Grantor in possession of any portion of the premises described in attached Exhibit "A" through easement, lease, oral or written, or otherwise, whether or not of record.
☐ There are no parties other than Grantor **and the parties listed below** in possession of any portion of the premises described in attached Exhibit "A" through easement, lease, oral or written, or otherwise, whether or not of record:

SEE ATTACHED EXHIBIT "A"

3. This affidavit is made to provide factual representation as a basis for the Village of Orland Park to accept a document of conveyance for the premises described in said conveyance, the premises being a portion of or all of the above described premises, from the record owners thereof.
4. The affiant has no knowledge of any driveway agreements, encroachments, overlaps, or boundary line disputes involving the premises to be conveyed.
5. The said premises described in Exhibit "A" are: (Check One)
☒ Vacant and unimproved ☐ Agricultural and unimproved
☐ Improved and
(A) There have been no improvements made or contracted for on the premises within six (6) months immediately preceding the date of the affidavit, out of which a claim for a mechanic's lien could accrue or has accrued; and
(B) To the best of my knowledge all improvements now on the premises comply with all local building and zoning ordinances.

6. There are no chattel mortgages, conditional sales contracts or financing statements existing on or in connection with the premises to be conveyed which are not shown by the public records.
7. There are no taxes or special assessments which are not shown as existing liens by the public records involving the premises described in Exhibit A.
8. Per 50 ILCS 105/3.1, the identities of all owners and beneficiaries having an interest in the premises to be conveyed are as follows (check applicable box(es) and complete information requested):

- ☐ **Individual.** Individual **owner** of the property is: _____
- ☐ **Nonprofit Organization.** There is no individual or other organization receiving distributable income from the organization.
- ☐ **Public Organization, including units of local government.** There is no individual or other organization receiving distributable income from the organization
- ☐ **Publicly-Traded Corporation.** There is no readily known shareholder entitled to receive more than 7-1/2% interest in the total distribution income of the corporation.
- ☒ **Corporation, Partnership, Limited Liability Company.** Those entitled to receive more than 7-1/2% of the total distributable income of said entity are as follows:

	Name	Address
*1.	BRUCE COOPER	14214 OAK PLACE, ORLAND PARK, IL
2.	CYNTHIA LEE THOMSON	14216 UNION, ORLAND PARK, IL 60462
3.	_____	_____
4.	_____	_____

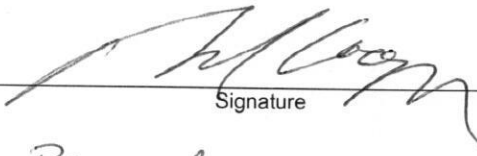
- ☐ **Land Trust or Declaration of Trust.** The identity of each beneficiary of Grantor Trust is as follows:

	Name	Address	% of Interest
*1.	_____	_____	_____
2.	_____	_____	_____
3.	_____	_____	_____
4.	_____	_____	_____

* IF THE INITIAL DISCLOSURES SHOW INTERESTS HELD BY ANOTHER CORPORATION, PARTNERSHIP, LIMITED LIABILITY COMPANY, OR TRUST, THEN FURTHER DISCLOSURES SHOULD BE PROVIDED UNTIL THE NAMES OF INDIVIDUALS OWNING THE INTEREST IN THE ENTITY ARE DISCLOSED.

Dated this 14th day of DECEMBER, 2016 .

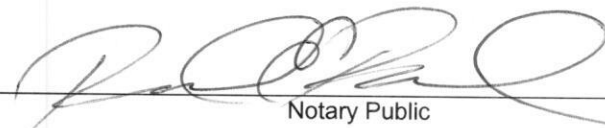
By:


Signature
BRUCE COOPER - MANAGER
Print Name and Title if applicable

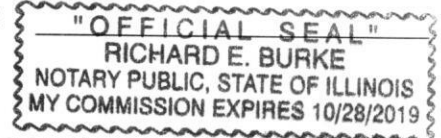
State of Illinois)
) ss
County of COOK)

This instrument was acknowledged before me on DECEMBER 14, 2016, by
BRUCE COOPER .

(SEAL)


Notary Public

My Commission Expires:



NOTE: THIS AFFIDAVIT MAY BE EXECUTED AND ACKNOWLEDGED ON BEHALF OF THE RECORD OWNER(S) BY ANY **ONE** OF THE RECORD OWNERS, OFFICERS, MANAGERS, PARTNERS, OR TRUSTEES HAVING KNOWLEDGE OF THE FACTS IN THIS AFFIDAVIT.

EXHIBIT 'A'

PARCEL C IN COOPER SQUARE SUBDIVISION, BEING A SUBDIVISION OF PART OF THE EAST 1/2 OF THE NORTHEAST 1/4 OF SECTION 9, TOWNSHIP 36 NORTH, RANGE 12, EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT THEREOF RECORDED NOVEMBER 19, 2001 AS DOCUMENT 0011088802, IN COOK COUNTY, ILLINOIS. SITUATED IN THE COUNTY OF COOK, IN THE STATE OF ILLINOIS.

PERMANENT TAX NUMBER(S): 27-09-220-058

VILLAGE OF ORLAND PARK

Receipt of Conveyance Documents and Disbursement Statement

Owner 14216 SC & B, LLC, an Illinois limited liability company
Job No. R-55-001-97
Parcel No. 0001 and 0001TE

The Village of Orland Park, Illinois, (Grantee) acknowledges Receipt of the following:

(Check all that apply.)

- ☒ Warranty Deed covering 0.065 acres
☐ Permanent Easement covering _____ acres
☒ Temporary Construction Easement covering 0.085 acres

all located in Cook County, Illinois as right of way for Ravinia Avenue dated DECEMBER 14, 2016,
executed by the undersigned Grantors.

Grantor and Grantee agree as follows:

1. The payment of the sum of FIFTY THOUSAND TWO HUNDRED AND NO/100 Dollars (\$50,200.00) to Grantor as total consideration for the deed and temporary construction easement, by Grantee is subject to Grantee's approval of title and documentation and, if applicable, Grantee's final approval in accordance with Section 9.02 of the Illinois State Finance Act.
2. All improvements located, wholly or partially, on the parcel shall become the property of the Village of Orland Park, unless provided as follows:

N/A
3. Possession and transfer of title and conveyance of a temporary construction easement to the Village of Orland Park, Illinois, occur when Grantee delivers a state warrant to Grantor, in person or to the address stated herein, in the amount of the above stated consideration, unless provided herein. Grantor shall have the sole responsibility and obligation to protect, preserve and maintain the parcel and improvements thereon until delivery of possession to Grantee.
4. Grantor directs Grantee to disburse the above stated consideration by warrant or by separate warrants as follows:

<u>Name*</u>	<u>TIN/FEIN/SSN**</u>	<u>Address</u>	<u>Amount</u>
14216 SC & B, LLC, an Illinois limited liability company	37-1706249	14214 Oak Pl. Orland Park, IL 60462	\$50,200.00
			\$
			\$

*If multiple names on the same warrant, list first and circle the name of the person or entity whose TIN/FEIN/SSN is entered above. If lien holder is to be paid by warrant, use Grantor's TIN or SSN with their name listed first and lien holder second. The first payee must match the TIN used.

****Attach a current W-9 form for each TIN/FEIN/SSN.**

5. **NON-FOREIGN CERTIFICATION – FIRPTA.** Section 1445 of the Internal Revenue Code provides that a transferee (buyer) of a U.S. real property interest must withhold tax if the transferor is a foreign person. For purposes of this paragraph, "Transferee" shall mean "Grantee" and "Transferor" shall mean "Grantor". To inform the Grantee that withholding of tax is not required upon the disposition of a U.S. real property interest by Grantor, the Grantor hereby certifies the following:

- a. Transferor is the owner of the real property being conveyed;
- b. Transferor is not a foreign person, entity, or disregarded entity (as such terms are defined in the Internal Revenue Code and Income Tax Regulations); and
- c. Transferor's U.S. Taxpayer Identification Number and address set forth above are true and correct.

Transferor understands that this certification may be disclosed to the Internal Revenue Service by Transferee and that any false statement contained herein could be punished by fine, imprisonment or both.

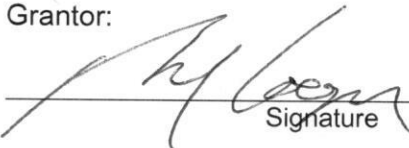

Initial

6. Illinois law (15 ILCS 405/10.05 to 405/10.05b) requires the State of Illinois Comptroller to deduct from any State of Illinois warrants or payments the amount of any outstanding account or claim in favor of the State of Illinois and any amount necessary to satisfy past due child support or delinquent student loan and financial aid obligations on any loan guaranteed by the Illinois Student Assistance Commission.

7. This Receipt of Conveyance Documents and Disbursement Statement is the entire and exclusive agreement between the parties and supersede any written or oral understanding, promise or agreement, directly or indirectly related to the conveyance of parcel and improvements. The parties agree that any changes to this Receipt may only be made in writing and signed by the parties.

Date: DECEMBER 14, 2016

Grantor:


Signature

BRUCE COOPER - MANAGER
Print Name (and Title, if applicable)

Signature

Print Name (and Title, if applicable)

Date: _____, 2016

Grantee:

The Village of Orland Park, Illinois

for the Village of Orland Park, Illinois

Signature

Print Name (and Title, if applicable)

Signature

Print Name (and Title, if applicable)

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. 14216 SC & B, LLC	
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: ☐ Individual/sole proprietor or single-member LLC ☒ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ P 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. ☐ 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) _____ (Applies to accounts maintained outside the U.S.)
5 Address (number, street, and apt. or suite no.) 14214 OAK	Requester's name and address (optional)
6 City, state, and ZIP code ORLAND PARK, IL 60462	
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.

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.

Social security number								
			-				-	

or

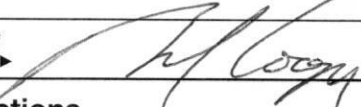
Employer identification number								
3	7	-	1	7	0	6	2	4
9								

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

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

Sign Here	Signature of U.S. person ▶ 	Date ▶ 12/14/16
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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.

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.