



PO Box 29392
Austin, TX 78755
(512) 372-8700

INDEPENDENT CONTRACTOR AGREEMENT FOR ASSOCIATE

1. PARTIES: The parties to this agreement are Perch Real Estate LLC or Perch Apartment Locating LLC (hereinafter "Broker" or "PERCH" and "Company") and Tiffany Thornton ("Associate").
2. TERM: This agreement commences on 7/1/2024 (hereinafter the "Commencement Date") and continues until such time as either party terminates this agreement in accordance with Paragraph 18.
3. DEFINITIONS:
 - a. "Brokerage services" means assistance and services to prospects that are reasonably necessary to negotiate and bring about the successful closing of transactions for the sale, purchase, or lease of real estate.
 - b. Broker's "office" means Broker's place or places of business at or through which the brokerage services will be provided under this agreement, the corporate office address PO Box 29392, Austin, TX 78755
 - c. "Files" means any documents, instruments, contracts, written agreements, memorandum, books, publications, records, cards, correspondence, photos, images, computer data and any other data related to Broker's real estate business. The term "files" includes Associates prospect lists and marketing materials of any kind.
 - d. "Prospect" means a buyer, prospective buyer, seller, prospective seller, landlord, prospective landlord, tenant, or prospective tenant of real estate or a client or customer of Broker or Associate.
 - e. "Real estate business" means all business related to the acts of a real estate broker as defined by Section 1101.002 of the Texas Occupations Code (Real Estate License Act).
4. BEST EFFORTS: Associate will use Associate's best professional efforts when providing brokerage services to prospects procured by or assigned to Associate. Devote full-time effort toward carrying out the real estate business of the company. Maintain habits and working hours to enhance the business, profits, and reputation of the company. Observe the fiduciary duties that Broker owes to our principals. Refrain from making any unfair or untrue



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representations as to the condition of any property. Associate agrees to abide by all rules set forth in the Companies Policy and Procedures Manual.

5. **EXCLUSIVE ASSOCIATION:** Associate will perform the services contemplated by this agreement exclusively for Broker. Associate may not engage in any business activity unaffiliated with Brokers business without Broker's knowledge and written consent.
6. **LEGAL AND ETHICAL COMPLIANCE:** When delivering brokerage services to prospects and when otherwise performing under this agreement, the parties agree to comply with all applicable laws and standards of practice, including but not limited to the rules, regulations, and standards promulgated by the Texas Real Estate Commission, the Real Estate License Act, the Code of Ethics for any organization to which the parties may subscribe, and any standards or policies that Broker adopts.
7. **LICENSES AND TRADE ASSOCIATIONS:**
 - a. **Broker's License and Membership Status:** Broker is a licensed real estate broker in the state of Texas. Broker will maintain Broker's license active and in good standing at all times while this agreement is in effect.
 - b. **Associate's License and Membership Status:** Associate is a licensed real estate salesperson or broker in the State of Texas. Associate will maintain Associate's license status active and in good standing at all times while this agreement is in effect.
8. **INDEPENDENT CONTRACTOR:**
 - a. **Contractor:** Associate is an independent contractor and is not Broker's employee. Broker will not withhold any amounts for taxes from the fees paid to Associate under this agreement. Broker will not pay any amounts for unemployment compensation or worker's compensation for Associate.
 - b. **Not a Partnership:** This agreement does not create a partnership between the parties. Except as provided in this agreement, neither party is liable to the other party for any expense or obligation incurred by the other party.



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9. ASSOCIATE'S AUTHORITY:

- a. Signing Brokerage Service Agreements: On Broker's behalf and in accordance with any standards and policies Broker adopts, Associate may sign buyer or tenant representations agreements and lease listing agreements.
- b. Submission of Agreements: All listings, representation agreements, and other brokerage services that Associate procures or signs must be taken in the name of Broker. All such documents must be submitted to the Broker within the time prescribed under Broker's standard policies or procedures
- c. Cancellations or Termination of Agreements: Associate must obtain Broker's written approval prior to canceling, terminating, or compromising on any agreement to which Broker is a party.
- d. Other Agreements: Unless specifically authorized by this agreement or by Broker in writing, Associate may not bind or obligate Broker to any agreement or relationship.
- e. Brokerage Services: Associate may, on Broker's behalf, provide brokerage services to prospects.

10. OWNERSHIP OF LISTINGS AND REPRESENTATION AGREEMENTS: All listings, representation agreements, commission agreements, and other agreements for brokerage services in which Broker is named as a party are owned exclusively by Broker.

11. RECEIPT OF MONEY BY ASSOCIATE: Associate must deliver any compensation for brokerage services received from any client, customer, escrow agent, title company, prospect, or any other person to Broker for disbursement in accordance with this agreement. Unless otherwise authorized by Broker, Associate may not accept any check made payable to Associate from any client, customer, escrow agent, title company, prospect, or any other person with whom Associate may deal in a matter related to Broker's real estate business. Associate must act in accordance with the contracts they enter in regards to the checks or funds received pursuant to those contracts.



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12. FILES AND CONFIDENTIALITY OF BUSINESS OPERATIONS:

- a. Files: Associate agrees that Associate must maintain a file at Broker's office that contains all items described under the definition of "files" under Paragraph 3 for all transactions related to Broker's real estate business.
- b. Prospects and Operations: Unless required by law or expressly permitted by Broker, Associate may not furnish any person engaged in the real estate business with information about:
 - i. Broker's prospects or Broker's relationship with any prospects;
 - ii. Broker's policies and business operations;
 - iii. Broker's password or username of any on Broker's on-line database programs or photographs; or
 - iv. Broker's produced apartment availability reports.
- c. Confidentiality: The parties also agree that all files related to Broker's real estate business are Broker's confidential business property. Associate will maintain the files in confidence and will not disclose the information to any person or entity without Broker's knowledge and consent unless required by law or unless such information is public information.
- d. Survival: This provision survives termination of this agreement.
- e. Notice: All internet data that is composed, transmitted, or received on the Broker's computers or network is considered to be part of the Broker's records and is subject to Broker's review and disclosure to law enforcement agencies or as the law may otherwise require. Unauthorized use, installation, copying, or distribution of trademark or patented material by any means is prohibited.

13. ASSOCIATE'S FEES:

- a. Brokerage Fees are Paid to Broker: All fees and compensation that Broker or Associate earn for providing brokerage services to prospects (for example, fees earned under listing agreements, buyer or tenant representation agreements, agreements between brokers, etc.) are



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payable to and belong to Broker.

- b. Amount of Associates Fees: Broker will pay Associate fees for the brokerage services that Associate provides under this agreement at the rates or in the amounts specified in the attached fee schedule.
- c. When Associate's Fees are Earned and Payable: Associate's fees under this agreement are earned at the time that the Broker's fees under the applicable agreements for brokerage services are earned. Associate's fees under this agreement are payable when Broker receives Broker's fee under the applicable agreements for brokerage services unless the fees are subject to arbitration or litigation.
- d. Disputes Between Associates: If two associates claim a fee from the same transaction, the amount to be paid will be divided between the two associates in accordance with any agreement reached between the two associates. If the associates cannot reach an agreement, the dispute will be resolved according to the Broker's internal standards and policies, or by arbitration. In the event of such a dispute, Broker may require written authorization from the associates claiming the fees prior to dispersing any payment. Associate agrees that Associate will not hold Broker liable for holding, in trust, any funds disputed by associates.
- e. Referral Fees: If a prospect is reassigned to another associate after Associate has assisted the prospect, or if Associate receives a prospect on which another associate has already worked, a referral fee will be paid to the initial associate to assist the prospect as shown on the attached fee schedule.
- f. Delinquent Brokerage Fees: Broker is not liable to Associate for any fees not collected from a prospect. Broker retains complete discretion to enforce or not enforce any agreement for brokerage services contemplated by this agreement.
- g. Bonuses: Associate may not accept any fee, bonus, or other compensation directly. All fees, bonuses, and other compensation must be paid to Broker for distribution in accordance with this agreement. Unless otherwise agreed in writing between parties to this agreement, bonuses will be considered as part of gross compensation Broker receives under the applicable agreements for brokerage services and will be disbursed in accordance with the attached fee schedule.



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- h. Sales Commissions: Associate may not discount a sales commission without prior written approval from Broker. Any rebates to clients must be discussed with Broker and will be paid out of Associate's proceeds.
- i. Other: If a transaction arises that is not addressed by this Agreement or the attached fee schedule the amount of the fee or compensation will be an amount that Broker determines is reasonable and equitable.

14. EXPENSES:

- a. No Liability for Another's Expenses: Broker is not liable for any expense incurred by Associate except what is specified in the policy manual. Associate is not liable to Broker for the expenses for the office facilities that Broker will provide under this agreement.
- b. Special Expenses: Special expenses will be invoiced to Associate by Broker and will become payable upon receipt of the invoice.
- c. License and Membership Fees: Each party is responsible to pay all their respective license and membership fees. Associate must immediately reimburse Broker any fee, expense, or penalty that Broker incurs as a result of the Associate's failure to maintain Associate's license.
- d. Automobile Expenses: Associate will furnish his or her own automobile and pay all such expenses. Broker is not liable or responsible for Associate's automobile or its expenses. Associate must maintain liability and property damage insurance satisfactory to Broker.
- e. Other Expenses: Associate is responsible for all of Associates expenses necessary to perform the services required of Associate under this agreement, including but not limited to, license fees, entertainment costs, mobile phone expenses, education expenses, periodical expenses, and other related expenses. Although not obligated to do so, if Broker pays any such expense for or on behalf of Associate, Associate will reimburse Broker such amount upon demand. Business card expenses will be recovered from the Associate's first invoice.
- f. Reimbursements: Associates agree to be responsible to pay for half of all gift card expenses and associated gift card fees used by Associate as sanctioned by Broker. Broker will not reimburse Associate for gift cards given for any billing amounts less than \$500, or commissions less the



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50% of one month rent or on any flat fees. Broker may charge Associate back for gift card amounts on leases that fall off or are not paid to Broker. Broker is not responsible for any outstanding reimbursements to Associate after sponsorship is terminated by either Associate or Broker. Receipts are required to be submitted for any reimbursement requested pursuant to this section. Reimbursements will be provided on the next applicable commission payout. It is the Associate's responsibility to track any expenses for tax purposes.

15. OFFSET: Broker retains the right of offset for all purposes. Broker may deduct amounts Associate owes Broker from any amounts Broker owes to Associate under this agreement.

16. DEFENSE OF DISPUTES AND LITIGATION:

- a. Cooperation: If a dispute, litigation, or complaint against Broker or Associate occurs in a transaction in which Associate is involved and which is related to Broker's real estate business, the parties will cooperate fully with each other in defending the action.
- b. Mutual Defense: Broker and Associate will share all expenses and costs related to defend any dispute, litigation, or complaint in the same proportion as they would share the fee resulting from the transaction as if there were no dispute, litigation, or complaint if: (1) both Broker and Associate are named as defendants or respondents to the dispute, litigation, or complaint; and (2) neither Broker nor Associate objects to a mutual defense of the dispute, litigation, or complaint.
- c. Defense Management in a Mutual Defense: If the parties mutually defend a dispute, litigation, or complaint, Broker maintains sole discretion to: (1) determine whether to defend or compromise the dispute, litigation, or complaint; (2) employ attorneys or other experts; (3) direct the course of any defense strategy; and (4) determine the terms and conditions of any compromise or settlement, provided that Broker may not obligate Associate to pay anything of value without Associate's written consent.
- d. Right to Separate Defense: If either party determines that it cannot mutually defend a dispute, litigation, or complaint with the other party, each party will be responsible for its own costs to defend the dispute, litigation, or complaint from the time one party notifies the other of such



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a determination.

e. **Liability for Damages:** Except as provided herein, each party is responsible for the payment of any amounts for which it is found liable. The sharing of defense costs provided in this Paragraph 16 does not apply to the payment of damages for which a party is found liable by a court of law, arbitrator, or state agency.

f. **Reimbursement and Indemnity:** If Broker is found to be liable by a court, arbitrator, or state agency as a result of Associate's negligence, misrepresentations, fraud, false statements, or violation of the Real Estate License Act, Associate will indemnify and reimburse Broker all such amounts and all attorney's fees, costs, and other expenses necessary to defend the action including those defense costs that were previously shared under this Paragraph 16.

g. **Survival:** This Paragraph 16 survives termination of this agreement.

17. **PROSECUTION OF CLAIMS:** For all matters related to Broker's real estate business, Broker retains sole discretion to prosecute, complain, compromise, or settle any claim that Broker may have against any other person, including but not limited to other brokers and Broker's or Associate's clients, customers, and prospects.

18. **TERMINATION:**

a. **Either Party May Terminate:** Either party may terminate this agreement, with or without cause, by providing written notice to the other party.

b. **Training Fees:** Associate will pay \$2,500.00 to Broker if Associate voluntarily leaves within ninety days of their Commencement Date with the company, as a reimbursement for training provided. These fees will be deducted directly from the Associate's commission until the fee has been paid in full.

c. **Entitlement to Fees:** Termination of this agreement does not divest the rights of the parties to any fees earned before the termination is effective except as stated on the attached fee schedule. Associate agrees that Associate will not bill any already obtained leads through another broker or withhold any billing resulting from those leads.



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Associate understands and agrees that the company will withhold payment to Associate on Associate receivables until all Associate billing is turned into the company pursuant to the Draw Agreement attached as Exhibit B to this Agreement. Any outstanding balance on an Associate's draw account to the company will be due immediately upon termination or separation from the Broker and paid from Associate's account receivables as it is received by Broker. If Associate's account receivables are insufficient to satisfy Associate's draw balance, Associate will pay the Broker the balance upon demand. Associate agrees to reimburse Broker for any attorney's fees and court costs associated with collecting Associates draw balance.

- d. Associate's Obligations Upon Termination: At the time this agreement terminates, Associate must cease all negotiations and other dealings that concern Broker's real estate business commenced by Associate before this agreement terminates.
- e. Files: Associate may not remove any files related to Broker's real estate business from Broker's office without Broker's prior knowledge and consent. Associate is entitled to copies of relevant documents concerning pending transactions in which Associate has a bona fide interest. Broker will not unreasonably withhold copies of such documents. Associate will abide by the Policy Manual with respect to any pending transactions. Associate further agrees not to copy, give information, or show office forms, listing presentations, database materials etc. to others without written agreement from the company. Associate understand that all papers, information, instructional material, forms, presentations, etc. are the property of the company and upon termination Associate agrees to return all these and any other printed materials to company.
- f. Cease Advertising and Use of Company Materials: Associate agrees not to place listings on the Broker's bulletin board web-sites or access or attempt to access the Broker's apartment database on the Internet. All online ads or template ads created by PERCH or its staff shall remain the property of the company. Associate may use PERCH photographs only while licensed by the company. Once the Associate leaves the company's employment Associate agrees to discontinue the use of PERCH photos immediately. The Associate agrees to cancel all ads that host PERCH photographs or company generated ads. Associates who are no longer employed by the company but continue to use PERCH



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photos or PERCH produced ads for any marketing or advertising purposes, will be charged a fee of \$250 a day until the pictures are removed or all violating ads are canceled.

g. Non-solicitation: Associate shall not, during the term hereof and for a period of one year following termination of this Agreement by either party for any reason, directly or indirectly, solicit, divert or attempt to divert any customer or prospective customer of the Broker including corporate customers or any employee or other independent contractor of the Broker to accept employment or to provide services to any competitor of the Broker or to terminate such person's employment or working relationship with the Broker. Associate will be charged and agrees to pay \$3,000.00 for every independent contractor or employee Associate of Broker's successfully recruited from Broker or the equivalent of the solicited independent contractor's most recent monthly production. Associate agrees PERCH will determine whether Associate's actions constitute a solicitation violation under this agreement.

h. Arbitration: After termination, the parties agree to binding arbitration in the event a dispute between them arises. However, Broker shall nevertheless, be entitled to all equitable relief; which would include injunctive relief, in the event the Associate violates or threatens to violate, the prohibitions set forth in this agreement.

i. Attorney fees: The Associate agrees to pay all attorney's fees and court costs associated in a dispute between the parties of this agreement.

19. NOTICES: All notices under this agreement must be in writing and are effective when hand-delivered, mailed, sent by facsimile transmission, or sent by electronic mail from one party to the other.

20. SPECIAL PROVISIONS: Fee Splitting: Upon termination, Associate, having made full disclosure of all business as required, and with consent of all involved persons, may retain control over said business and Broker shall be entitled to the fee split as set forth on Exhibit A, should such business result in paid commissions.

21. AGREEMENT OF THE PARTIES:

a. Entire Agreement: This document and the attached Exhibits A & B



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contain the entire agreement between the parties and may not be changed except by written agreement.

- b. No Assignment: Neither party may assign this agreement or any interest in this agreement without the written consent of the other party.
- c. Heirs and Successors: The parties' obligations under this agreement and the parties' entitlement to any compensation or reimbursement under this agreement inures to the benefit of the respective party's successors, permitted assigns, heirs, executors, and administrators.
- d. Controlling Law: The laws of the State of Texas govern the interpretation, validity, performance, and enforcement of this agreement.
- e. Severable Clauses: If any clause in this agreement is found to be invalid or unenforceable by a court of law, the remainder of this agreement will not be affected and all other provisions of this agreement will remain valid and enforceable.

LEASING PERCENTAGE FEE SCHEDULE

EXHIBIT A TO THE INDEPENDENT CONTRACTOR AGREEMENT FOR ASSOCIATE

This Fee Schedule is attached to and a part of, that contract by and between Associate and PERCH. Leasing Commissions shall be divided as follows:

1. Of the first \$5,000.00 in total commissions earned by Associate in any calendar month, Broker agrees to remit to Associate, upon receipt, fifty percent (50%) thereof, minus any legal or other fees, if applicable.
2. For total commissions earned by Associate in any calendar month that are in excess of \$5,000.00, Broker agrees to remit to Associate, upon receipt, seventy percent (70%) thereof, minus any legal or other fees, if applicable.
3. For total commissions earned by Associate in any calendar month that are in excess of \$12,000.00, Broker agrees to remit to Associate, upon receipt, ninety percent (90%) thereof, minus any legal or other fees, if applicable.
4. All commissions will accrue to the date of the calendar month in which the lease application was submitted to the property by the customer, also known as "Credit Date".



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5. All bonuses of whatsoever nature that are paid as a result of the activities covered by this Agreement, shall be allocated an amount based on the reasonable discretion of Broker and shall be credited to the Associate for the calendar month earned in accordance with the terms hereof.

Regardless of any language to the contrary herein or elsewhere, upon termination or voluntary separation, leasing commissions earned by Associate and received by Broker following the termination or voluntary separation date, shall be paid out fifty percent (50%) minus any legal fees, other fees, or reimbursements, to Associate upon receipt.

ASSOCIATE DRAW AGREEMENT EXHIBIT B TO THE INDEPENDENT CONTRACTOR AGREEMENT FOR ASSOCIATE

Associates receiving a draw against their accounts receivable agree to the following:

1. Eligibility: Associate may request a one-time draw on unpaid invoices outstanding within the first 120 days of the Commencement Date of this contract.
2. Fees: An amount equal to five percent (5%) of the draw check amount will be charged on any draw check issued.
3. Draw Limits: If eligible, Associate may request up to twenty percent (20%) of the total Lease A/R amount with a credit date within the first 120 days of the Commencement Date of this contract, with a maximum draw request up to \$3,500.00. The Company reserves the right to refuse a draw to any Associate or adjust the policy as the Company sees fit.
4. Payback: Associate will have fifty percent (50%) of their receipts applied to their draw balance automatically. In an instance where an Associate's draw balance exceeds twenty percent (20%) of their gross A/R due to "fall off" or other circumstances, or an Associate's job status has changed, one hundred percent (100%) will be applied to their draw balance until paid. Associate agrees to pay off their entire draw balance before they leave the Company or change their job status with PERCH.

OFFICE POLICIES & GUIDELINES

1. EMPLOYMENT STATUS: Associate is an independent contractor and is not Broker's employee. Broker will not withhold any amounts for taxes from the fees paid to Associate under this agreement. Broker will not pay any amounts for unemployment compensation or worker's compensation for Associate.



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2. **SCOPE:** Associates of broker are given limited scope of authority to act on behalf of the broker. The associate may represent the broker only in sales or leasing transactions. The associate may not represent the broker and does not have authority to act in any other real estate capacity for the broker.
3. **TREC LICENSE:** State Law requires that all associates selling or renting real estate be tested and licensed by the State. You are responsible for keeping your license current by referencing renewal dates and education requirements to renew. The associate is responsible for the fee for renewing their own license.
4. **COMPETENCY:** In the interests of maintaining agent competency in the performance of her or his duties, agents may be asked to:
 - a. Attend individual reviews (in-person or virtually)
 - b. Review TREC Rules as posted on company website
 - c. Attend ongoing training as requested by the supervisory team
 - d. Follow the guidelines of training
5. **PERSONAL INCORPORATION:** Associates may hold and work under a personal incorporation provided that they are a broker and their incorporation also holds a TX broker's license as mandated under TREC rules.
6. **RECORD RETENTION:** Associates will keep all copies of executed agreements, email communications, all work files, commission agreements, disclosures etc. for a minimum of 4 years.
7. **ADVERTISING:** Associates are required to meet all TREC requirements in their personal advertising practices. This includes but not limited to, placing the office name, agent status as "agent or broker" on each advertisement. Nothing should be advertised that does not have availability within 30 days of ad placement and pricing must be kept current.
9. **DRESS CODE AND ETIQUETTE:** We encourage our agents to dress in business casual attire whenever presenting to or meeting with customers or visiting properties. Clothing certainly does not determine one's actual competence and credibility; it does, however, influence others' perception of those qualities — and that reality impacts career opportunities & relationships. Our policy is no flip-flops, holes in jeans, cargo shorts, or t-shirts. When determining appropriate clothing, we ask that you project a professional,



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business-like image while enjoying the advantage of more casual and relaxed clothing.

10. **AFTER HOURS CALLS:** If you volunteer, we do ask that the phones be answered by you during your assigned days/times. When taking any calls, we ask that you answer in a professional atmosphere, and are able to provide the highest level of customer service. Please update your voicemail greeting with your name and PERCH Apartment Locating or Realty affiliation.
11. **CALL RECORDINGS:** Many of our listed phone numbers offer a recording of the inbound call. Please be aware that incoming calls may be recorded for training purposes. Programmatic/automated outbound calls by Company Generated Leads may also be recorded for training purposes.
12. **SEND vs. TOUR:** It is our company policy at PERCH to tour with customers whenever possible. Many communities will offer a commission, or even the same commission as escort, for sending customers. There are a multitude of reasons why we choose not to only send our customers, which you will learn during training. By signing below, you are acknowledging that you agree to tour with your customers whenever possible or seek market leader approval to send.
13. **SOCIAL MEDIA:** You are responsible for everything you post, and everything you post will be a reflection of you. In turn, be mindful of what you post. We live in a time where social media is continuing to grow and boost our opportunities, and we believe that to be true of our agents' career. Agents should not post comments regarding customers or commissions on social media outlets.
15. **LICENSE TRANSFER:** At the time of termination or license transfer, a meeting must be arranged with your supervisor to turn in your key, if applicable. Any keys or company owned property must be turned in within 24 hours of license transfer. If not received, the expenses to cover costs of property or to rekey the office will be charged to your Accounts Receivable. You will receive a termination of sponsorship letter from PERCH at the address on file. All outstanding Accounts Receivable and 1099 will be mailed to the address on file, upon receipt from the community. It is your responsibility to update your address upon exiting with your manager.



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Accepted and agreed to in entirety as of the date set forth below:

Tiffany Thornton

Associate's Legal Name

DocuSigned by:
 6/30/2024

Associate's Signature & Date

452-59-1951

Social Security Number

15815498 11/22/2032

License Number & Expiration Date

7201 RR 2222 Apt 2402

Home Address

Austin, TX 78730

City, State & Zip Code

512-662-3434


Phone Number

Tiffanya01@gmail.com

Email Address

MILTON GALE FLINN

Broker's Legal Name

 12/12/2023

Broker's Signature & Date

724375 07/31/2025

License Number

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

Print or type. See Specific Instructions on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.) Tiffany Thornton	
2 Business name/disregarded entity name, if different from above.	
3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. <input checked="" type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____ Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____ (Applies to accounts maintained outside the United States.)
3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions _____ <input type="checkbox"/>	
5 Address (number, street, and apt. or suite no.). See instructions. 7201 Ranch Road 2222 apt 2402	Requester's name and address (optional)
6 City, state, and ZIP code Austin, TX 78730	
7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

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

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

Social security number	
4	52 - 59 - 1951
or	
Employer identification number	

Part II Certification

Under penalties of perjury, I certify that:

- 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
- 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
- I am a U.S. citizen or other U.S. person (defined below); and
- 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

E4D17F7594FE413...

Date 6/30/2024

General Instructions

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

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

What's New

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

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

Purpose of Form

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

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-NEC (nonemployee compensation).
- 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), and 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.

Caution: If you don't 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; and
4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and
5. 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).

Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding. Payments made to foreign persons, including certain distributions, allocations of income, or transfers of sales proceeds, may be subject to withholding under chapter 3 or chapter 4 of the Code (sections 1441–1474). Under those rules, if a Form W-9 or other certification of non-foreign status has not been received, a withholding agent, transferee, or partnership (payor) generally applies presumption rules that may require the payor to withhold applicable tax from the recipient, owner, transferor, or partner (payee). See Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*.

The following persons must provide Form W-9 to the payor for purposes of establishing its non-foreign status.

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

See Pub. 515 for more information on providing a Form W-9 or a certification of non-foreign status to avoid withholding.

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 (under Regulations section 1.1441-1(b)(2)(iv) or other applicable section for chapter 3 or 4 purposes), do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515). If you are a qualified foreign pension fund under Regulations section 1.897(l)-1(d), or a partnership that is wholly owned by qualified foreign pension funds, that is treated as a non-foreign person for purposes of section 1445 withholding, do not use Form W-9. Instead, use Form W-8EXP (or other certification of non-foreign status).

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 their 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 their 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 24% of such payments. This is called “backup withholding.” Payments that may be subject to backup withholding include, but are not limited to, 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, as described in item 4 under “*By signing the filled-out form*” 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.

See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier.

What Is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all U.S. account holders that are specified U.S. 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 are no longer 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.

• **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 for 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 you filed with your application.

• **Sole proprietor.** Enter your individual name as shown on your Form 1040 on line 1. Enter your business, trade, or “doing business as” (DBA) name on line 2.

• **Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** 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.

• **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. Enter any business, trade, or DBA name on line 2.

• **Disregarded entity.** In general, a business entity that has a single owner, including an LLC, and is not a corporation, is disregarded as an entity separate from its owner (a disregarded entity). See Regulations section 301.7701-2(c)(2). A disregarded entity should check the appropriate box for the tax classification of its owner. Enter the owner’s name on line 1. The name of the owner 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. 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, enter it on line 2.

Line 3a

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

IF the entity/individual on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation.
• Individual or • Sole proprietorship	Individual/sole proprietor.
• LLC classified as a partnership for U.S. federal tax purposes or • LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	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 3b

Check this box if you are a partnership (including an LLC classified as a partnership for U.S. federal tax purposes), trust, or estate that has any foreign partners, owners, or beneficiaries, and you are providing this form to a partnership, trust, or estate, in which you have an ownership interest. You must check the box on line 3b if you receive a Form W-8 (or documentary evidence) from any partner, owner, or beneficiary establishing foreign status or if you receive a Form W-9 from any partner, owner, or beneficiary that has checked the box on line 3b.

Note: A partnership that provides a Form W-9 and checks box 3b may be required to complete Schedules K-2 and K-3 (Form 1065). For more information, see the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

If you are required to complete line 3b but fail to do so, you may not receive the information necessary to file a correct information return with the IRS or furnish a correct payee statement to your partners or beneficiaries. See, for example, sections 6698, 6722, and 6724 for penalties that may apply.

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 on 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 territory, 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 territory.
- 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 as defined under section 581.
- 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 Information, 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) entered 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 territory, 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, enter "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 ITIN. Enter it in the entry space for the Social security number. 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). 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 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/EIN. 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 Form SS-4 mailed to you within 15 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and enter "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, you will generally 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. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

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 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))**	The grantor*

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
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 Form 1041 or under the Optional Filing Method 2, requiring Form 1099 (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 on line 1, and enter your business or DBA name, if any, on line 2. 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.)

* **Note:** The grantor must also provide a Form W-9 to the trustee of the trust.

** For more information on optional filing methods for grantor trusts, see the Instructions for Form 1041.

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 return 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 a questionable credit report, contact the IRS Identity Theft Hotline at 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 877-777-4778 or TTY/TDD 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 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.

Go to 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 territories for use in administering their laws. The information may also 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, payors must generally withhold a percentage of taxable interest, dividends, and certain other payments to a payee who does not give a TIN to the payor. Certain penalties may also apply for providing false or fraudulent information.

Austin, TX 78755

Signature:  Date: 6/30/2024