

**Authorization to Obtain Consumer Report**

I hereby authorize WMS Inc., clients, other persons or firms acting on it behalf to procure consumer report in conjunction with my application with WMS Inc. The term consumer report means a written, oral, or other communications prepared by a consumer reporting agency that may include information concerning character, general reputation, personal characteristics (including my driving record, criminal history, etc.), or mode of living. I understand that such reports may be compiled though information from court records, department of motor vehicles, past or present employers or educational institutions, government, occupational, licensing or registration agencies, business or personal references, and other sources necessary to verify information I have furnished to WMS Inc. I understand I am entitled to know if WMS Inc. is considering denying my employment or separating me from employment based on information contained in such reports, and before such action is taken, to receive a copy of the reports and a written statement of my rights. I release WMS Inc., its clients, agents, contractors and employees from any liability in connections with obtaining such reports.

To assist WMS Inc. and its clients in the proper identification of my file and/or review of records, I have set forth below certain information, which WMS Inc. and other acting on its behalf may use in conjunction with reviewing my background and/or completing the consumer reports to be prepared for WMS Inc..

\_\_\_\_\_. Signature: \_\_\_\_\_.

Printed Name: \_\_\_\_\_.

Street Address: \_\_\_\_\_.

City: \_\_\_\_\_ .State: \_\_\_\_\_ Zip Code: \_\_\_\_\_.

Phone: \_\_\_\_\_.

Social Security Number: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_.

Date of Birth: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_.

Driver license Number: \_\_\_\_\_ State: \_\_\_\_\_.

WMS Inc. Rep ID #: \_\_\_\_\_.

## INDEPENDENT CONTRACTOR AGREEMENT

<b>NAME OF CORPORATION</b> WATTS MARKETING & MANAGEMENT SERVICES, INC.	<b>NAME OF DISTRIBUTOR</b>
<b>STREET ADDRESS</b> 1045 Taylor Avenue Suite 208	<b>STREET ADDRESS</b>
<b>CITY, STATE, ZIP</b> Towson, MD 21286	<b>CITY, STATE, ZIP</b>
<p><b>This is an Independent Contractor Agreement between the “Corporation” and the “Distributor” (sometimes hereinafter referred to collectively as the “Parties”) named above as follows:</b></p> <p><b>1a.</b> The Distributor is totally independent and free of control and may sell the Products the Distributor selects wherever, whenever, in any manner,</p> <p><b>b.</b> The Corporation will not provide the Distributor with leads.</p> <p><b>c.</b> The Distributor shall not be assigned a territory. When Corporation’s supplier designates a geographical area for sale of Product, the geographical area is comprised of numerous territories. Each Distributor shall be free to select a non-exclusive territory of his or her choice within the geographical area set by Corporation’s supplier.</p> <p><b>d.</b> The Distributor may sell the Products during any hours he or she may choose; there is no designated starting or quitting time but the Distributor understands, when Distributor chooses to sell Products, the Corporation may designate a time period during the Corporation’s normal business hours when the Distributor can pick-up and/or return Products to the Corporation.</p> <p><b>e.</b> The Distributor shall not be required to attend sales meetings.</p> <p><b>f.</b> The Distributor is free to develop his or her own sales techniques and methods. Distributor shall not be required to complete any written reports of sales activities and Corporation shall not collect any reports from Distributor.</p> <p><b>g.</b> Unless the Corporation’s supplier specifies a fixed price at which its product is to be marketed, the Distributor has sole discretion in establishing his or her prices. While the Corporation may provide the Distributor with suggested retail prices, these prices are for convenience and informational purposes only. The profit will thus vary depending upon the price which the Distributor for sale of the Products.</p> <p><b>h.</b> The Corporation shall not impose on Distributor any sales quota or minimum number of sales which Distributor must make in order to continue to distribute Corporation’s Products.</p> <p><b>2.</b> Except as provided in paragraph 9 below, nothing in this agreement shall prevent the Distributor from selling the same or similar products of another company or holding outside employment of any kind during the term of this Agreement or anytime thereafter.</p> <p><b>3.</b> The Corporation shall not reimburse the Distributor for any expenses he or she may incur in the sale of the Products (for example, transportation, car, fuel, etc.)</p> <p><b>4.</b> The Products consigned to the Distributor shall be returned to or purchased at the facility where consigned within 24 hours if Distributor is notified by Corporation.</p> <p><b>5.</b> If the Distributor fails to return in good condition or pay for the Products consigned, the Distributor will pay all costs incurred by the Corporation as a result of Distributor’s failure to return the Products, including but not limited to the purchase price for the unreturned Products, cost of collection,, attorneys’ fees, court costs and interest at the rate of 18% per annum.</p> <p><b>6.</b> Nothing in this Agreement shall be deemed to permit the Distributor to conduct business in the name of, or on the account of the Corporation, or to incur or assume any expense, debt, obligation, liability or responsibility on behalf of, or the name of the Corporation, or to incur or assume any expense, debt, obligation, liability or responsibility on behalf of, or the name of the Corporation or to bind the Corporation in any way whatsoever.</p> <p><b>7.</b> Whenever Distributor chooses to sell Corporation’s Products, he or she agrees at his or her own expense to abide by any and all laws, regulations, ordinances and rules imposed by federal, state and local authorities, where applicable. Further, Distributor agrees he or she shall make no misrepresentations to consumers about Corporation’s Products.</p> <p><b>8.</b> This Agreement shall continue in force until terminated in writing by either party. Upon termination, Distributor shall return in good condition to Corporation all consigned Products remaining unsold and remit any</p>	<p style="text-align: right;"><b>SOCIAL SECURITY/TAX ID</b> <span style="float: right;">Initial for page 1</span></p> <p>equitable powers of the appropriate Court to obtain such relief. The Parties further agree that the restrictive covenants set forth herein shall be extended for a period of time equal to any period of time during which Distributor violated the respective provisions.</p> <p><b>(b)</b> Notwithstanding the equitable relief available to Corporation, both Parties, in the event of the breach of this Agreement, understand and agree that the uncertainties and delay inherent in legal process would result in a continuing breach for some period of time, and therefore, continuing injury to Corporation until and unless it can obtain such equitable relief. Therefore, Corporation shall be entitled to monetary damages for any said period of breach until the termination of such breach, equitable relief or the expiration of this covenant, in an amount deemed reasonable by the Court to cover all actual losses, all monies received by Distributor as a result of said breach, and all costs and attorney’s fees incurred by Corporation in enforcing this Agreement. Any violation will be considered a continuing violation on a daily basis.</p> <p><b>(c)</b> It is agreed by the Parties that if any portion of this Agreement is held by a Court to be unreasonable, arbitrary or against public policy, the covenants may be construed to be divisible both as to time and geographical area; and, each month of the specified period shall be deemed to be a separate period of time, and each municipality in the restricted area shall be deemed to be a separate geographical area, so that</p> <p><b>11.</b> Distributor agrees to indemnify, defend and hold harmless Corporation its respective officers, directors, agents, owners, and employees, for any and all losses, costs and other liabilities incurred, including Corporation’s reasonable attorney’s fees, relating to Distributor’s and its agents negligence, misconduct or breach of any terms or conditions of this Agreement, provided, however, that Distributor’s indemnity obligations hereunder shall not extend to the negligence, willful misconduct or breach of this Agreement of or by Corporation.</p> <p><b>12. This Agreement constitutes the entire agreement between Corporation and Distributor with respect to its subject matter and supersedes any and all previous or contemporaneous agreements and understandings with respect to such subject matter. This Agreement may be amended only by written agreement of the Parties which is signed by authorized representatives of both Parties. Only, authorized officers of the Corporation may issue modifications to this Agreement for Corporation. Any services performed by Distributor in anticipation of the signing by both Parties of a written modification to this Agreement shall be done at Distributor’s sole risk. Should any provision of this Agreement be held invalid or unenforceable, such invalidity will not invalidate the whole of this Agreement, but rather that invalid provision will be amended to achieve as nearly as possible the same economic effect as the original provision and the remainder of this Agreement will remain in full force. Waiver by either Party of the breach of any provision of this Agreement by the other Party will not operate or be construed as a waiver of any subsequent, similar or other breach by the breaching party. This Agreement may be executed in any number of counterparts, each of which will be an original as against any Party whose signature appears thereon and all of which together will constitute one and the same instrument. All Parties will deem facsimile copies of this Agreement acceptable. The Parties agree to follow up with</b></p>

monies which Distributor may owe for unpaid Products. the maximum lesser period and area shall remain effective as long as the time or area is not determined to be unreasonable, arbitrary or against public policy.

(d) Distributor covenants and agrees that if it shall violate any of the covenants of this Agreement, Corporation shall be entitled to an accounting and repayments of all profits, compensation, commission, remuneration, or other benefits Distributor directly or indirectly had realized and may realize as a result of, growing out of, or in connection with any such violation. Furthermore, in the event of a breach or threatened breach by Distributor of any of the provisions of this Agreement, Corporation, in addition to, and not in limitation of, any other rights, remedies or damages available to Corporation at law or in equity, shall be entitled to a permanent injunction in order to prevent or restrain any such breach by Distributor or by Distributor's partners, agents, representatives, servants, employers, employees and any and all persons directly or indirectly acting for or with him or her.

(e) If there is a breach of this Agreement, the Corporation shall have the right to sue for damages and the Distributor shall be liable for the payment of Court costs, reasonable attorney's fees and costs incurred in enforcing this Agreement.

(f) The remedies awarded in this Agreement are cumulative to each other and to all other remedies provided by law.

(g) It shall not be necessary for Corporation to demonstrate specific or monetary damages or post a bond to obtain injunctive relief.

(h) If there is a breach of the nondisclosure and non-solicitation covenants or Distributor's covenant to submit to Corporation only true and accurate reports and third party verification call statements by Distributor. For the purposes of this Agreement, without limiting anything set forth herein, the Parties intend that each violation of the covenants herein shall be considered a separate breach entitling the Corporation liquidated damages in the sum of Ten Thousand Dollars (\$10,000.000 per breach. Specifically, but without limiting the foregoing, the Distributor agrees to pay Corporation Ten Thousand Dollars (\$10,000.00) for each employee, customer solicited or inaccurate, untrue or fraudulent report or third party verification call statements in breach of the covenants in this Agreement. The Parties recognize that the damages in the event of Distributor's breach are difficult or impossible to ascertain and, therefore, agree that the liquidated damages sum as herein recited is fair, reasonable and equitable.

**9a.** The Distributor acknowledges that the Corporation invests substantial time, expense and effort in obtaining and maintaining its relationship with its customers, agents, representatives, independent contractors, crew managers and regional managers.

Upon the expiration of this agreement, the Distributor agrees not to call on, solicit or otherwise contact any "customers" of the Corporation. Furthermore, the Distributor agrees not to solicit any representatives, crew managers, regional managers, independent contractors or employees to terminate their employment, agency or other relationship with the Corporation. This shall be effectively immediately and shall continue for a period of thirty-six months following the termination or cancellation of this agreement.

**b.** Additionally the Distributor shall not solicit any customers for competing services or otherwise compete with the Corporation or its affiliates in any way or manner, directly or indirectly, during the term of this agreement and for a three-year period following termination of this agreement. For purposes of this Agreement, the term "customers" shall be users of the Corporation's services who are under contract with the Corporation's network and all local utilities within the States where the Corporation operates. The Distributor agrees that customers or potential customers shall remain confidential and proprietary to the Corporation. The Distributor shall not reveal or divulge to any third party any confidential or proprietary information or documents which come into the possession of the Distributor as a result of or in connection with, or with respect to this agreement, or any other sales contract or any other agreement with the Corporation. The obligation created by this paragraph regarding non-disclosure of confidential or proprietary information shall remain in effect indefinitely and shall survive the expiration or termination of this agreement.

**10. (a)** Both Parties agree that the breach of any term of this Agreement by Distributor will cause irreparable harm and injury to Corporation and that the Corporation shall be entitled injunctive relief, both temporary, preliminary and final, and both Parties agree to the jurisdiction of the

signed originals. As used in this Agreement, "including" means "including without limitation". This Agreement shall be interpreted and construed in a fair and impartial manner without regard to such factors as the party who prepared (or cause the preparation of) this instrument or the relative bargaining power of the Parties. Each Party will from time to time, at the request of the other Party and without further consideration, execute and deliver other documents and take other actions as the other Party may reasonably request to consummate more effectively the transactions contemplated by this Agreement.

**13.** Distributor may not assign or otherwise transfer this Agreement or rights hereunder without the prior written consent of the Corporation. Waiver by Distributor or Corporation, respectively, as to any transactions shall not operate as a waiver of the prohibition contained herein or such Party's rights as to any subsequent transaction. Notwithstanding the foregoing, Corporation may, without Distributor's consent, assign this Agreement.

**14.** Neither Party may use in advertising, publicity or otherwise (including on the Internet) the name of the other Party, or any trademark, trade dress, service mark, trade name, symbol or any abbreviation or contraction thereof owned by or referring to the other Party without the prior written consent of the other Party. In the case of Distributor, these restrictions shall also apply to the Customer's name and the like. Notwithstanding the foregoing, Corporation may include Distributor's name in any listing of Distributor's used in general or with respect to a specific Customer.

**15.** Nothing contained in this Agreement will be deemed or construed as creating a joint venture or partnership between the Parties. The relationship between the Parties is and shall at all times be that of independent contractor.

**16.** This Agreement shall be governed by the laws of the State of Maryland without respect to it conflict of law provisions. Any lawsuits pertaining to this Agreement, or to the services provided, shall be brought in the federal or state courts of the State of Maryland. Distributor consents to the exercise of personal jurisdiction over it by such courts.

**17. THE DISTRIBUTOR UNDERSTANDS THAT AS AN INDEPENDENT CONTRACTOR DISTRIBUTOR / CONTRACTOR, HE OR SHE SHALL HAVE NO CLAIMS AGAINST THE CORPORATION FOR WAGES, UNEMPLOYMENT, INSURANCE, WORKERS COMPENSATION OR DISABILITY BENEFITS AND HE OR SHE SHALL BE LIABLE FOR PAYMENT OF ALL FEDERAL, STATE AND LOCAL INCOME TAXES. THE CORPORATION WILL NOT TREAT THE DISTRIBUTOR AS AN EMPLOYEE WITH RESPECT TO ANY OF THE SERVICES RENDERED FOR FEDERAL, STATE OR LOCAL TAX PURPOSES OR FOR ANY OTHER PURPOSES OR CIRCUMSTANCES.**

ENTERED INTO THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_

SIGNED BY INDEPENDENT CONTRACTOR/DISTRIBUTOR

**X** \_\_\_\_\_

SIGNED ON BEHALF OF THE CORPORATION

**X** \_\_\_\_\_

## **WMS Code of Conduct**

The WMS, Inc. ("Company") is committed to conducting business at the highest legal, ethical and moral standard. The Company believes that it is a good business practice to behave in such a manner, as well as an effective way to protect consumers. The Company believes in adhering to both the letter of the law and the spirit of the law. This Code of Conduct embodies and reflects these beliefs. As an Agent/ Independent Contractor, you are expected to fully read, understand and comply with this Code of Conduct at all times. Failure to do so may result in disciplinary action or even termination of your position.

All Agents/Independent Contractors must present all information in a clearly and honestly.

All Agents/Independent Contractors must convey all material information to the consumer.

All Agents/Independent Contractors must present the necessary information to allow the consumer to make an informed decision about whether to switch from their current electricity or natural gas supplier to another.

All Agents/Independent Contractors must convey all information completely and adhere to the marketing script provided.

The Company only wants satisfied customers. The Company would rather lose a sale than have a customer sign up without full knowledge and a willingness to participate in our program.

### **The following activities are strictly PROHIBITED:**

- The unauthorized switching of customers (i.e. slamming).
- Misrepresentations to consumers regarding the Company's Services or pricing.
- Discriminatory marketing practices.
- Fraud of any kind.

### **Responsibilities as an Agent/Independent Contractor**

- Review and understand all training and marketing materials.
- Be familiar with relevant law governing the sale of electricity or natural gas in your state that has been provided to you.
- Be familiar with consumer education materials provided to you regarding deregulation in your state.
- Never attempt to solicit a customer who speaks another language in which you are not fluent and for which you do not have materials written in their language.
- Stay in contact with your manager on a regular basis.
- Submit your completed program Enrollment Forms daily, or as determined by management.
- Bring grievances to your manager's attention immediately.
- Complete all necessary paperwork correctly and legibly.
- Remember that most customers don't understand or have never thought about alternative energy options.

Initials: \_\_\_\_\_



## Request for Taxpayer Identification Number and Certification

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

<b>Print or type See Specific Instructions on page 2.</b>	Name (as shown on your income tax return)	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification: <input 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"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____  <input type="checkbox"/> Other (see instructions) ▶ _____	Exemptions (see instructions):  Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	
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 the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number									

**Note.** If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Employer identification number									

### Part II Certification

Under penalties of perjury, I certify that:

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

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

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

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

**Future developments.** The IRS has created a page on IRS.gov for information about Form W-9, at [www.irs.gov/w9](http://www.irs.gov/w9). Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.

#### Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, payments made to you in settlement of payment card and third party network transactions, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

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.

**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.

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS a percentage 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* on page 1.

**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

### Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

**Sole proprietor.** Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name/disregarded entity name" line.

**Partnership, C Corporation, or S Corporation.** Enter the entity's name on the "Name" line and any business, trade, or "doing business as (DBA) name" on the "Business name/disregarded entity name" line.

**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 Regulation section 301.7701-2(c)(2)(iii). Enter the owner's name on the "Name" line. The name of the entity entered on the "Name" line should never be a disregarded entity. The name on the "Name" line must 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 the "Name" line. 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 the "Business name/disregarded entity name" line. 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.

**Note.** Check the appropriate box for the U.S. federal tax classification of the person whose name is entered on the "Name" line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

**Limited Liability Company (LLC).** If the person identified on the "Name" line is an LLC, check the "Limited liability company" box only and enter the appropriate code for the U.S. federal tax classification in the space provided. If you are an LLC that is treated as a partnership for U.S. federal tax purposes, enter "P" for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter "C" for C corporation or "S" for S corporation, as appropriate. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the "Name" line) is another LLC that is not disregarded for U.S. federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the "Name" line.

**Other entities.** Enter your business name as shown on required U.S. federal tax documents on the "Name" line. 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 the "Business name/disregarded entity name" line.

## Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the *Exemptions* box, any code(s) that may apply to you. See *Exempt payee code* and *Exemption from FATCA reporting code* on page 3.

**Exempt payee code.** Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends. Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.

**Note.** If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following codes identify payees that are exempt from backup withholding:

- 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 possession of the United States, 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 possession of the United States
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

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

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

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

<sup>2</sup> However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney, 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—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 possession of the United States, 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 Reg. 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 Reg. 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

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

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

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

**Note.** See the chart on page 4 for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at [www.ssa.gov](http://www.ssa.gov). You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/businesses](http://www.irs.gov/businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting [IRS.gov](http://IRS.gov) or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

**Note.** Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

**Caution:** A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

**Part II. Certification**

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, or 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on the "Name" line must sign. Exempt payees, see *Exempt payee code* earlier.

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

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

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

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

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

**5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

**What Name and Number To Give the Requester**

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
5. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulation section 1.671-4(b)(2)(i)(B))	The trust

<sup>1</sup> List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> You must show your individual name and you may also enter your business or "DBA" name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

\*Note. Grantor also must provide a Form W-9 to trustee of trust.

**Note.** If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

**Secure Your Tax Records from Identity Theft**

Identity theft occurs when someone uses your personal information such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

**Protect yourself from suspicious emails or phishing schemes.** Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

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

Visit [IRS.gov](http://IRS.gov) to learn more about identity theft and how to reduce your risk.

**Privacy Act Notice**

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.



DRUG TESTING CONSENT FORM  
DISCLOSURE AND AUTHORIZATION TO OBTAIN INFORMATION  
PLEASE READ CAREFULLY BEFORE SIGNING

Full Name: \_\_\_\_\_

SSN : \_\_\_\_\_

**WMS INC. Drug Free Workplace**

WMS INC. is committed to a drug free workplace for the benefit of staff and clients. Therefore, WMS INC. has established a drug free workplace policy that includes pre-employment, post-accident, reasonable suspicion and random drug testing. WMS INC. has zero tolerance for possession, use, being under the influence of or testing positive for alcohol, illegal drugs or the misuse of legal drugs on the job. All employees must abide with the terms of this policy as a condition of employment.

I voluntarily agree to submit to a drug test as part of my application for employment and to submit to an alcohol test upon a conditional job offer. I agree to release these tests results to WMS INC. with the understanding that the results will be used in conjunction with satisfactory pre-employment testing and reference checking to make a decision affecting my employment status. I understand that a positive result indicating alcohol, illegal drugs or the misuse of legal drugs or my refusal to submit to an alcohol and / or drug testing procedure will disqualify me from further consideration for employment.

Further, I understand that if employed by WMS INC. I may be required to submit to a post-accident, reasonable suspicion or random alcohol and / or drug test at any time. I agree that I will submit to any requested alcohol and / or drug testing. I understand that a positive result indicating alcohol, illegal drugs or the misuse of legal drugs or my refusal to submit to the alcohol and / or drug testing procedure will result in termination of my employment.

**Verification of Test Results**

A Medical Records Officer (MRO) shall evaluate the alcohol and / or drug test results of an applicant or employee to verify that the specimens were collected, transported and analyzed under proper procedures.

The MRO shall make this determination by checking any Chain of Custody forms for required signatures, procedures and information. If an applicant or employee receives a positive result on an alcohol and / or drug test, the MRO shall also determine if any alternative medical explanations caused the applicant or employee to receive a positive result on the alcohol and / or drug test. The MRO shall maintain the confidentiality of any information received from the alcohol and / or drug test, except as authorized by the applicant or employee or as otherwise provided by law.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_



**Contesting a Positive Alcohol and / or Drug Screen Result**

In the event an applicant or employee has a verified positive result, the MRO will inform the applicant or employee of the alcohol and / or drug result within three days after the MRO receives the alcohol or drug test result from the testing laboratory or clinic. The applicant or employee will have three days after notification from the MRO to discuss the test results with the MRO, submit to the MRO documentation of any prescription drugs relevant to the test result, or request a test of a split sample within 72 hours at the applicant's or employee's expense.

I fully understand the purpose and content of this document.

Print Name: \_\_\_\_\_ Date: \_\_\_\_\_

Signature: \_\_\_\_\_