



**LEO SCHACHTER DIAMONDS, L.L.C.**  
**SCHACHTER DIAMONDS COMPLETE**  
**SUPPLIER PROTOCOL**  
(REVISED JUNE 2023)



## Know Your Counterpart Checklist

- ❖ Cover letter with all compliance undertaking sign-off (pages 3 & 4)
  - required from customers and vendors
- ❖ Customer information sheet - [Page 5](#)
  - Required from customers and vendors
  - Requires passport or driver's license photocopy
  - Includes required information for consignment agreement/UCC filing
- ❖ Credit check information – [Page 6](#)
  - Required from customers and vendors
  - Includes bank release signature
- ❖ Leo Schachter Diamonds Supplier Protocol
  - Required from vendors
  - Each section requires a signature
  - Supplier Protocol
    - *LSD Protocol Document Overview* – [Page 9](#)
    - *Business Ethics* – [Page 11](#)
    - *Responsible Sourcing:*
      - *Diamonds* – [Page 13](#)
      - *Gold, Platinum other metal* – [Page 18](#)
      - *Production Quality* – [Page 24](#)
      - *Russian Compliance* – [Page 26](#)
      - *Human Rights and Social Performance* – [Page 27](#)
      - *New Contractor Specifics* – [Appendix I](#)
      - *Required documents and forms* – [Appendix II](#)
        - NYS ST-120 Resale Certificate
        - IRS W-9 (Domestic Taxpayer ID Certification)
        - IRS W-8BEN (Foreign Status Tax Certificate)
        - Domestic ACH Information sheet
        - Uniform Sales and Use Tax Resale Certificate



To Whom It May Concern:

As a certified member of the Responsible Jewellery Council, we have undertaken to implement the requirements as described in the Diamond Best Practice Principles (BPP) of DeBeers' Assurance Program and the RJC's guide for responsible sourcing and social responsibilities.

This letter will formally advise you of Leo Schachter Diamonds' (LSD) social responsibility policies with respect to diamonds, gemstones, gold, platinum and silver. Please recognize and comply with these important requirements related to prohibitions against conflict gold, diamonds and gemstones as well as the anti-money laundering program requirements.

We have undertaken compliance to these standards so as to enhance confidence regarding the standards of the Diamond Industry. These standards oblige RJC members to abide by the highest professional, ethical, social, environmental, and legal standards to ensure that we adequately fulfill our responsibilities to all stakeholders. By complying with the RJC/BPP guidelines, we believe that the value of diamonds will not be diminished or tarnished in the eyes of the consumer.

The following is a brief summary of RJC/BPP guidelines:

- ❖ Compliance with all rules of the Kimberley Process and all requirements of the World Diamond Council
- ❖ Full compliance with international best practice and the related regulatory framework with respect to the environment, social responsibilities, and labor standards.
- ❖ Full compliance with the US policy on Russian diamonds and gold
- ❖ A documented AML program and policy

Further to the above, and in accordance with United States government policy, we are committed to a zero-tolerance policy as regards the import and purchase of Russian origin diamonds and fully expect our suppliers to adhere to this requirement as well.

We are fully committed to complying with the guidelines and are making our best endeavors to ensure that our suppliers, vendors, and customers comply as well. Please feel free to contact our offices for a detailed explanation regarding RJC/BPP guidelines.

Attached you will also find a copy of the Leo Schachter Diamonds Sourcing Protocol. Please review this and sign where indicated in three places.

Please sign this page to indicate compliance to the RJC/BPP Program, as noted above and return to us by email scan, fax (+1 212-688-3345) or mail as soon as possible.

We appreciate your participation and cooperation.

Sincerely,

**Leo Schachter Diamonds, L.L.C / Schachter Diamonds Complete**

Alain Ohayon  
Chief Compliance Officer / Director of Finance



Undertaking to comply with LSD Customer and Supplier Protocols:

\_\_\_\_\_ hereby commit to comply with the requirements of Best Practice Principles as mandated by the Diamond Trading Company and the Responsible Jewellery Council.

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

By: \_\_\_\_\_

Name and title: \_\_\_\_\_





## Customer Information

1.	Company Name (as registered)	
2.	DBA (if any) - <b>Attach copy of OBA paperwork</b>	
3.	State and Date of Incorporation/Establishment	
4.	<b>Attach Certificate of Authority</b> (name of document may vary by state)	
5.	Constitution (Nature of Organization) <b>Please circle one of the four options listed</b> If <b>d. Other</b> , please write nature of organization here:	a. LLC b. Partnership c. Public Company d. Other
6.	EIN (Federal Tax ID) number	
7.	Address for Correspondence (please include zip code)	
8.	Telephone# Fax#	
9.	Email Accounting Contact Email (if different)	
10.	Website	
11.	Rapnet Account Number	
12.	JBT # and other industry association memberships	
13.	Is the company a member of the RJC?	
14.	Nature of Company's Business	
15.	Name(s) of Principal Officer/ Manager/ Director	
16.	<b>Attach a copy of passport or government-issued ID (i.e. driver's license) for each person listed in #15</b>	
17.	Name and contact details of key person(s)	
18.	Bank references with account details and contact details	



## Credit Information

<b>COMPANY NAME:</b>			
<b>OWNER/BUYER:</b>			
<b>COMPANY ADDRESS:</b>			
<b>CITY:</b>	<b>STATE:</b>	<b>ZIP CODE:</b>	<b>COUNTRY:</b>
<b>TELEPHONE:</b>	<b>FAX:</b>		
<b>ACCOUNTS PAYABLE CONTACT:</b>	<b>NAME:</b>	<b>TELEPHONE (IF EXT):</b>	
<b>EMAIL ADDRESS:</b>	<b>MOBILE:</b>		
<b>INCORPORATED IN:</b>	<b>(STATE)</b>	<b>JBT #:</b>	<b>D&amp;B#:</b>
<b>BANK NAME:</b>			
<b>BANK CONTACT: NAME:</b>		<b>TELEPHONE:</b>	
<b>ACCOUNT #:</b>			
<b>REFERENCES:</b>			
<b>COMPANY NAME:</b>		<b>CONTACT NAME:</b>	
<b>TELEPHONE:</b>		<b>FAX:</b>	
<b>COMPANY NAME:</b>		<b>CONTACT NAME:</b>	
<b>TELEPHONE:</b>		<b>FAX:</b>	
<b>COMPANY NAME:</b>		<b>CONTACT NAME:</b>	
<b>TELEPHONE:</b>		<b>FAX:</b>	



INSURANCE INFORMATION	
DO YOU HAVE JEWELERS BLOCK INSURANCE FOR > THEFT	FIRE LOSS
NAME OF INSURANCE COMPANY:	COVERAGE LIMIT (US\$):
SHOULD CREDIT BE APPROVED DO YOU HAVE AMPLE COVERAGE FOR YOUR INVENTORY AS WELL AS MERCHANDISE ENTRUSTED TO YOU BY LEO SCHACHTER?	
DO YOU HAVE A UL APPROVED SAFE WHERE GOODS ARE KEPT WHEN PREMISES ARE CLOSED?	
DO YOU HAVE CENTRAL STATION ALARM SYSTEMS?	NAME OF ALARM SERVICE:
WILL YOU LIST LEO SCHACHTER AS AN ADDITIONAL LOSS PAYEE AND PROVIDE SUCH CERTIFICATE TO LSD?	



## Bank Release

I hereby authorize my bank, \_\_\_\_\_ to provide financial information regarding my account and banking history to Leo Schachter Diamonds, L.L.C.

Company Name: \_\_\_\_\_

Principal/Owner: \_\_\_\_\_

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

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



# Leo Schachter Diamonds, LLC

## Supply Chain Policy Document

Leo Schachter Diamonds, LLC (LSD) is a USA based jewelry and diamond manufacturing dealer. This policy confirms LSD's commitment to respect human rights, avoid contributing to the finance of conflict and comply with all relevant UN sanctions, resolutions and laws.

- 1. LSD is a certified member of the Responsible Jewellery Council (RJC). As such, we commit to proving, through independent third-party verification, that we:**
  - respect human rights according to the Universal Declaration of Human Rights and International Labour Organization Fundamental Rights at Work
  - do not engage in or tolerate bribery, corruption, money laundering or finance of terrorism
  - support transparency of government payments and rights-compatible security forces in the extractives industry
  - do not provide direct or indirect support to illegal armed groups
  - enable stakeholders to voice concerns about the jewellery supply chain
  - are implementing the OECD 5-Step framework as a management process for risk based due diligence for responsible supply chains of minerals from conflict-affected and high-risk areas
  - commit to using our influence to prevent abuses by others as well as to educate others
- 2. Regarding serious abuses associated with the extraction, transport or trade of diamonds/coloured gemstones**
  - We will neither tolerate nor profit from, contribute to, assist or facilitate the commission of:
    - torture, cruel, inhuman and degrading treatment
    - forced or compulsory labour
    - illegal and abusive child labour
    - human rights violations and abuses
    - war crimes, violations of international humanitarian law, crimes against humanity or genocide.

*We will immediately stop engaging with upstream suppliers if we find a reasonable risk that they are committing abuses as described, are sourcing from or linked to any party committing these abuses.*



### **3. Regarding direct or indirect support to non-state armed groups**

- We sell or purchase only diamonds/coloured gemstones that are fully compliant with the Kimberley Process Certification Scheme and will not tolerate direct or indirect support to non-state armed groups, including, but not limited to, procuring diamonds/coloured gemstones from, making payments to, or otherwise helping or equipping non-state armed groups or their affiliates who illegally:
  - control mine sites, transportation routes, points where diamonds/coloured gemstones are traded and upstream actors in the supply chain
  - tax or extort money or diamonds/coloured gemstones at mine sites, along transportation routes or at points where diamonds/coloured gemstones are traded, or from intermediaries, export companies or international traders.

*We will immediately stop engaging with upstream suppliers if we find a reasonable risk that they are sourcing from, or are linked to, any party providing direct or indirect support to non-state armed groups as described above.*

### **4. Regarding public or private security forces**

- We affirm that the role of public or private security forces is to provide security to workers, facilities, equipment and property in accordance with the rule of law, including law that guarantees human rights. We will not provide direct or indirect support to public or private security forces that commit abuses described in paragraph 2 or that act illegally as described in paragraph 3.

### **5. Regarding bribery and fraudulent misrepresentation of the origin of diamonds/coloured gemstones**

- We will not offer, promise, give or demand bribes, and will resist the solicitation of bribes, to conceal or disguise the origin of diamonds/coloured gemstones, or to misrepresent taxes, fees and royalties paid to governments for the purposes of extraction, trade, handling, transport and export of diamonds.

### **6. Regarding money laundering**

- We will support and contribute to efforts to eliminate money laundering where we identify a reasonable risk resulting from, or connected to, the extraction, trade, handling, transport or export of diamonds/coloured gemstones.

Signed/endorsed:

Date of effect: June 2, 2023



# Supplier Protocol

## Business ethics

### ***Bribery and Facilitation Payments***

- Suppliers will prohibit bribery in all business practices and transactions that are carried out by them, or on their behalf by business partners. They will not offer, accept or countenance any payments, gifts in kind, hospitality, expenses or promises as such that may compromise the principles of fair competition or constitute an attempt to obtain or retain business for or with, or direct business to any person to influence the course of the business or governmental decision-making process.
- Suppliers will consider bribery risk as it applies to their organization (including agents) to identify which areas pose high risks and will develop appropriate methods to monitor conduct of employees and agents and eliminate bribery based on this understanding.
- Suppliers will facilitate the reporting of incidences of attempted bribery or inappropriate gifts within their organization and will apply the appropriate sanctions for bribery and attempted bribery in all forms.
- Suppliers will clearly communicate to their employees that no employee will suffer demotion, penalty or other adverse consequences for voicing a concern, or for refusing to pay a bribe or facilitation payment even if this action may result in the enterprise losing business.
- Where Suppliers have not yet been able to eliminate facilitation payments, they will implement appropriate controls to monitor, oversee and fully account for all facilitation payments made. They will work to ensure that they are of limited nature and scope, with an ultimate objective to eliminate all facilitation payments.

### ***Money Laundering and Finance of Terrorism***

As part of the implementation of Section 352 of the USA Patriot Act, the United States Department of the Treasury and the Financial Crimes Enforcement Network (FinCEN) issued an interim regulation (31 C.F.R. 103,140) ("AML Regulation") requiring certain dealers of precious metals, precious stones or jewels to establish anti-money laundering (AML) programs and procedures to detect money laundering and the finance of terrorism.

Leo Schachter Diamonds expects that all suppliers subject to the AML Regulation will in fact have a compliant anti-money laundering program in place and that the program will include:

- Written policies, procedures and controls
- The designation of a compliance officer
- An ongoing employee training program



- An independent audit function to test the AML program

For further information please refer to the guidance issued by FinCEN regarding AML programs for dealers in precious stones ([www.fincen.gov](http://www.fincen.gov)) or the Jewelers Vigilance Committee's USA Patriot Act Compliance Kit ([www.jvclegal.org](http://www.jvclegal.org)).

- Suppliers must maintain financial accounts of all business transactions where required by applicable law and in accordance with national or international accounting standards.
  - These accounts must be independently certified and/or audited, by a properly qualified auditor who is appointed free of any bias or influence.
- Suppliers should be aware that international transactions may be subject to more than one jurisdiction. Where no applicable law exists, Suppliers will comply with the provisions in the Financial Action Task Force (FATF)<sup>1</sup> 40 Recommendations and 9 Special Recommendations as applicable to dealers in Precious Metals and gemstones under the Designated Non-Financial Business Professions (DNTBP).
- Cash or cash-like transactions should always take place in compliance with applicable law. Where they occur above the relevant defined financial threshold, records need to be kept and maintained with the relevant designated authority.
- Suppliers must operate according to the principles of "**Know Your Counterparty**" so as to establish the identity of all organizations with which they deal, have a clear understanding of their business relationships and have a reasonable ability to identify and react to transaction patterns appearing out of the ordinary or suspicious. A standard KYC process requires the identification of the beneficial owners of the supplier company and the maintenance of documentary records and evidence of this information. This includes supplying a copy of a government accepted photo ID of the principals of the company or organization, such as a passport or driver's license.

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<sup>1</sup> Financial Action Task Force (FATF) – an international policy making organization established to counter criminal use of financial systems





# Responsible Sourcing

## Diamond Sourcing

Conflict diamonds/gemstones are those illegally traded to fund conflict in war-torn areas, particularly in Central and Western Africa. The United Nations defines conflict diamonds as "...diamonds that originate from areas controlled by forces or factions opposed to legitimate and internationally recognized governments and are used to fund military action in opposition to those governments, or in contravention of the decisions of the Security Council." These diamonds are sometimes referred to as "blood diamonds." Leo Schachter diamond sourcing utilizes the common Responsible Sourcing Protocol implemented by major companies (D-SRSP). The D-SRSP for Leo Schachter applies to all diamonds supplied to Leo Schachter including loose, rough or polished, and diamonds set in finished jewelry.

- Suppliers must not knowingly buy or sell conflict diamonds or assist others to do so
- Suppliers, where involved with the international trade of rough diamonds, must apply the rough diamond export and import verification system and controls as laid out by the Kimberley Process Certification Scheme and relevant national legislation.
- Suppliers must keep records of Kimberley Process Certificates for rough diamonds. Kimberley Process certificates must be independently audited and reconciled by a company's own independent auditor on an annual basis. If asked for by a duly authorized government agency, these records must be able to prove compliance with the Kimberley Process.
- Suppliers, where involved in buying and selling diamonds, whether rough, polished or set in jewelry, must fully adhere to the principles of the "World Diamond Council Resolution on Industry Self-Regulation" and are required to have systems in place ensuring that all invoices for diamonds supplied, whether rough, polished or set in jewelry, contain the World Diamond Council warranty statement. Suppliers must keep records of all such invoices.
- Suppliers must have systems in place so that they do not purchase from sources that do not provide the World Diamond Council warranty statement on their invoices.
  - The World Diamond Council warranty statement:
    - ***The diamonds herein invoiced have been purchased from legitimate sources not involved in the funding of conflict in conformance with United Nations resolutions. The seller hereby guarantees that these diamonds are conflict free, based on personal knowledge and/or written guarantee provided by the supplier of these diamonds."***
- Suppliers will inform all employees who buy or sell diamonds of the government restrictions on the trade in conflict diamonds, the Kimberley Process Certification Scheme and the WDC system of warranties.
- Suppliers must take practical and documented steps to avoid the inclusion of



laboratory grown, laboratory created or synthetic diamonds or diamond simulants in parcels provide to Leo Schachter Diamonds.

- By signing this, the Supplier warrants, represents and covenants that:
  - any diamonds supplied to Leo Schachter Diamonds do not infringe on the intellectual property rights of any third party and were not manufactured (which includes but is not limited to scanning, windowing, mapping, planning or marking the rough diamonds, cleaving, sawing, laser cutting, shaping, bruting, coning, treating, faceting, brilliantteering and polishing) using any process, machine, equipment, tool, software, or technology that infringes on the intellectual property rights of any third party.
  - Supplier is in compliance with the Signet Responsible Sourcing Protocol for Diamonds <http://www.signetjewelers.com/corporate-responsibility/responsible-sourcing/> and available here in PDF format <https://signetresponsiblesourcing.com/Webinars/Ensuring%20The%20Integrity%20Of%20The%20Natural%20Diamond%20Supply%20Chain.pdf>
  - Supplier will include the two foregoing requirements and this flow down requirement in all contracts entered into by it for the supply of diamonds or for the supply of services, machines, equipment, tools, software or technology that are used to manufacture diamonds that are sold to Leo Schachter Diamonds.
- Suppliers must obtain written warranties from their suppliers to corroborate and demonstrate compliance.
- Suppliers must employ a due diligence process to identify and minimize supply chain risks.

D-SRSP CATEGORIES	
Category 1 - Single Stone Tracking	Individual diamonds supplied by, or sourced from identified and verified diamond producers such as DeBeers, ALROSA, Rio Tinto or Dominion.
Category 2 - Parcel Tracking	Parcels of diamonds supplied by or sourced from identified and verified diamond producers such as DeBeers, ALROSA, Rio Tinto or Dominion, not individually tracked but verified to have derived from all or any of these producers.
Category 3 - Mixed Sources	This category allows for the mixing of diamonds deriving from a number of sources, with some percentage of the diamonds deriving from identified and verified sources.
Category 4 - Other Identified and Verified Sources	This category applies to diamonds which derive from a producer country or particular mine, originally sourced from other than DeBeers, ALROSA, Rio Tinto or Dominion.

- Regarding the table above, please note the documentation that should be maintained for due diligence warranty:



- All categories must be supported by a documented inventory system and purchase documents
- Categories 1 & 2 require inventory records, sale or purchase documents
- Category 3 requires additional documents identifying provenance or best efforts KYC documentation. Where the source is returns from markets, records should be kept to document this.
- Category 4 requires documentary evidence of sourcing, purchase invoices, in addition to relevant warranty or certification such as RJD Certification or Kimberley Protocol Certificates as well as documented evidence of KYC and due diligence steps.

### ***Product Security***

- Suppliers will ensure that the security of people is prioritized when establishing product security measures to protect against product theft, damage or substitution within the premises and during shipments. The security and well-being of employees, visitors and other relevant business partners will be prioritized when establishing product security measures.

### ***Product Integrity***

- **General:** Suppliers will at all times comply with relevant trading standards legislation and, where they exist, specific national and/or local regulations applicable to Diamond and Gold Jewelry products. Where no specific trading standards or product integrity regulations apply, Suppliers must comply with the requirements listed below.
- **Proper Disclosure:** Suppliers must make all reasonable efforts to properly disclose all relevant information on the physical characteristics, such as mass/weight, cut, color, clarity or fineness, of a diamond or gold jewelry product.
- **Misrepresentation:** Suppliers will not make any untruthful, misleading or deceptive statement, representation or material omission in the selling, advertising or distribution of any diamond, treated diamond, synthetic or simulant, or any gold product, in any medium, including the Internet.

### ***Treated Diamonds:***

- A treated diamond must be disclosed as either "Treated" or with specific reference to the particular treatment. The description must be as equally conspicuous and placed immediately preceding the word(s) "Diamond" or "Synthetic", as the case may be.
  - Specifically: Any term that is designed to disguise that treatment has occurred, or to imply that a treatment is part of the normal polishing process or that misleads the consumer in any way must not be used.
    - For example, the term "improved" must not be used to describe a treated diamond.
    - Any special care requirements that the treatment creates must be disclosed.



- Names of firms, manufacturers or trademarks are not to be used in connection with treated diamonds, unless such names are clearly succeeded by the word "Treated" as defined in this section or are otherwise equally conspicuously and prominently disclosed as treated.

***Synthetic Diamonds:***

- A wholly or partially synthetic diamond must always be disclosed as "laboratory created", "laboratory grown", "man-made", "[Manufacturer's name] created", and/or "synthetic" and the description must be equally as conspicuous and immediately preceding the word "diamond" <sup>2</sup>
- Suppliers will not use the words "real", "genuine" or "natural" to describe any synthetic, or any terms that may disguise the fact that a diamond is synthetic or that mislead the consumer in any way.

***Diamond Simulants:***

- Suppliers must always disclose a simulant either as the mineral or compound that it is, or as a "diamond simulant" or "imitation diamond". The unqualified word "Diamond" must never be used with simulants.
- Suppliers will not use the words "real" and "genuine" to describe any simulant.
- Suppliers will not use the word "natural" to describe any simulant if the simulant is not a naturally occurring mineral or compound.

***Diamond Quality — Cut and Polished Diamonds:***

- Suppliers, when describing the weight, color, clarity or cut of diamonds will at all times do so in accordance with the recognized guidelines appropriate to the particular jurisdiction.
- Suppliers will not use the word "flawless" or "perfect" to describe either:
  - A diamond that discloses flaws, cracks, inclusions, carbon spots, clouds, internal lasering, or
  - A diamond that has blemishes or imperfections of any sort when examined under a corrected magnifier at 10-power, with adequate illumination by a person skilled in diamond grading; or
  - Any article of Jewelry that contains any diamonds that do not meet the definition of "flawless" or "perfect".
- Suppliers will not use the terms "brilliant", "brilliant cut" or "full cut" to describe, identify or refer to any diamond except a round diamond that has at least 32 facets plus the table above the girdle, and at least 24 facets below it.

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<sup>2</sup> International Diamond Council Rules for grading polished diamonds (2008)



***Intellectual Property and Design***

- Suppliers must warranty and represent that any diamonds supplied to Leo Schachter Diamonds were not manufactured using processes, machines, equipment, tools, software, or technology that infringe on the intellectual property rights of any third party.

\_\_\_\_\_ is committed to implementing policies that promote responsible sourcing and business ethics throughout the diamond and gold jewelry supply chain, from mine to retail. We are committed to serving as a leader within our sector, not only through manufacturing and purchasing practices, but also by encouraging our peer companies to do the same.

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

\_\_\_\_\_  
Date

Title:



## Gold, Platinum other Metals

This document outlines the procedures which are required by Leo Schachter Diamonds, L.L.C. and Schachter Diamonds Complete (LSD) for suppliers, to ensure that supplies of all products including gold are conflict-free, such that LSD will comply with the “Dodd Frank Act” (H.R. 4173), the Wall Street Reform and Consumer Protection Act’s Amendment referred to as the Conflict Mineral, Section 1502 Amendment. This document notes LSD’s sourcing requirements for gold supplies and is intended for use by all Vendors.

### PRINCIPLES

- The Dodd-Frank Act final rules were confirmed by the SEC on 22nd August 2012 (see [www.sec.gov/news/press/2012/2012-163.htm](http://www.sec.gov/news/press/2012/2012-163.htm) ), based significantly on the “Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas” supplement for gold issued by the Organization for Economic Cooperation and Development (“OECD”). The main focus in the OECD guidance is an ability to identify the refinery source of gold used in production of jewelry and other products.
- Research conducted by LSD has shown that LSD suppliers have multiple sources of gold and therefore suppliers will need to verify and certify the source of gold through all these sources, including subcontractors.
- In accordance with LSD’s Supplier Code of Conduct, suppliers will need to pass on the same sourcing requirements to all subcontractors, who will in turn need to assess this protocol, ensure due diligence is undertaken on their own supply chain, and confirm a capability to certify and independently audit against the protocol.
- LSD recognizes several global industry guidance and standards as applicable to the protocol, and identifies these at relevant points in the supply chain, especially refineries. In particular, LSD recognizes and supports the following:
  - Leo Schachter Diamonds is a certified member of the Responsible Jewellery Council (RJC), with a provenance Bolt-on and recognizes the RJC’s Chain of custody (see [www.responsiblejewellery.com/chain-of-custody-certification/](http://www.responsiblejewellery.com/chain-of-custody-certification/)) and will accept gold from any source which is certified to this standard, as it certifies gold through the supply chain. As a point of clarification, LSD recognizes certified membership of the RJC for refineries only, as certified RJC membership applies to the member company, not to the supply chain. However, LSD will recognize RJC Membership certification which includes statements relating to sources and/or supply of conflict-free gold under “Provenance Claims” in the RJC’s Code of Practices revised 2013.
  - LSD recognizes the Organization for Economic Cooperation and Development’s (OECD) Due Diligence Guidance Supplement for Gold as a core reference:  
[www.oecd.org/corporate/guidelinesformultinationalenterprises/goldsupplementtotheduediligenceguidance.htm](http://www.oecd.org/corporate/guidelinesformultinationalenterprises/goldsupplementtotheduediligenceguidance.htm).



- LSD recognizes the London Bullion Market Association (LBMA) Responsible Gold Guidance as a core reference for supplies of gold from refineries ([www.lbma.org.uk/pages/index.cfm?page\\_id=137](http://www.lbma.org.uk/pages/index.cfm?page_id=137)). The LBMA now requires that all LBMA “Good Delivery” Gold Refiners comply with the LBMA Responsible Gold Guidance, and has produced an Audit Guidance document to add further transparency and consistency to the Responsible Gold Program. Suppliers to Leo Schachter Diamonds are recommended to ensure their gold supplies are from current LBMA “good delivery” refineries (see gold list at [www.lbma.org.uk](http://www.lbma.org.uk)).
- Additional certification to the international guidance and standards set out above may be available in individual countries and in individual circumstances.
- Any additional certification will be assessed and confirmed on a case-by-case basis by LSD. Suppliers requesting such certification must in all cases be able to identify and certify the sources of gold, preferably to the refinery, and validate why these sources should be determined as conflict-free. An external audit of this validation may be required.
- LSD suppliers will be required to define in detail which criteria are being used to certify all gold supplies as compliant (from the list of requirements below), and will remain responsible and accountable for certification and external audit of supplies to LSD, based on this protocol.
- Suppliers will be required to declare compliance with the protocol in commercial documentation as defined by LSD, such as supplier agreements, invoices, delivery notes etc.
- All new suppliers to LSD will be expected to certify all gold supplies are in compliance with the protocol before any commercial activity related to the supply of gold between the companies begins.

LSD suppliers will be required to validate, certify and audit supplies of gold from every source used, including subcontractors; the protocol is intended as a guide for suppliers to enable this certification.

***LSD Requirements for Conflict-Free Gold:***

The LSD protocol is a guide for LSD suppliers to ensure that gold provided to LSD is conflict-free. The requirements in the protocol apply to all gold products (finished and components), and to all products containing gold.

Suppliers will commit to the responsible sourcing of gold and gold jewelry products, and do what they can, within their spheres of influence, to ensure that the gold they supply has not originated from conflict sources, including the Democratic Republic of the Congo.

Suppliers are required to certify that gold supplied to LSD, either by certification of all gold manufacture and supply, or, if this is not possible, by segregating manufacture and supply of gold to LSD from manufacture and supply of gold to other customers, is in fact conflict free.

The protocol identifies the requirements for conflict-free gold at all levels in the supply chain, as below:



### **Refineries**

- The Protocol only accepts gold from Refinery sources as follows:
  - Gold refiners on the current LBMA good delivery list (see [www.lbma.org.uk](http://www.lbma.org.uk) , “Good Delivery”, “Gold List”), or
  - Gold refiners on the EICC/GeSI/CFSI conflict-free compliant smelter list (see [www.conflictreesmelter.org](http://www.conflictreesmelter.org)), or
  - Gold refiners on the DMCC “Dubai Good Delivery” list for gold (see [www.dmcc.ae/jltauthority/gold/the-dubai-good-delivery-list-gold/](http://www.dmcc.ae/jltauthority/gold/the-dubai-good-delivery-list-gold/) ), or Gold refiners which are certified Members of the Responsible Jewellery Council (RJC) (see [www.responsiblejewellery.com/members/certified-members](http://www.responsiblejewellery.com/members/certified-members)), or
  - Gold refiners which certify and independently audit that all gold supplies are conflict-free, in accordance with one of the following guidelines/standards;
    - RJC Chain of Custody Standard for Precious Metals (see [www.responsiblejewellery.com/chain-of-custody-certification](http://www.responsiblejewellery.com/chain-of-custody-certification))
    - RJC Membership certification which includes statements relating to sources and/or supply of conflict-free gold under “Provenance Claims” in the RJC’s Code of Practices revised 2013.
    - OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High Risk Areas, Supplement on Gold (see [www.oecd.org](http://www.oecd.org), search “conflict minerals”), or
    - Gold refiner which are certified under SCS Global Services’ “Responsible Source” Standard for Precious Metals ([www.scsglobalservices.com/certified-responsible-source](http://www.scsglobalservices.com/certified-responsible-source)), or
    - Gold refiners which certified that all supplies to the refinery are from mines which comply with the World Gold Council Conflict-free Standard (see [www.gold.org/about\\_gold/sustainability/conflict\\_free\\_standard](http://www.gold.org/about_gold/sustainability/conflict_free_standard))

### **Banks**

- The Protocol only accepts gold from Banks as follows:
  - Banks which certify and independently audit that all gold is supplied from refineries which fulfil the PROTOCOL criteria under “Refineries” as above, or
  - Banks which certify and independently audit that all gold supplies are conflict-free, in accordance with one of the following guidelines/standards;
    - RJC Chain of Custody Standard for Precious Metals (see [www.responsiblejewellery.com/chain-of-custody-certification](http://www.responsiblejewellery.com/chain-of-custody-certification))
    - RJC Membership certification which includes statements relating to sources and/or supply of conflict-free gold under “Provenance Claims” in the RJC’s Code of Practices revised 2013
    - OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High Risk Areas, Supplement on Gold (see [www.oecd.org](http://www.oecd.org), search “conflict minerals”)





### ***Precious Metals Trading Companies/Alloy Suppliers***

- The Protocol only accepts gold from Precious Metals Trading Companies and Alloy Suppliers as follows:
  - Companies which certify and independently audit that all gold is supplied from refineries, and/or
  - banks which fulfil the Protocol criteria under “Refineries” and “Banks” as above, or
  - Companies which certify and independently audit that all gold supplies are conflict-free, in accordance with one of the following Guidelines/standards;
    - RJC Chain of Custody Standard for Precious Metals (see [www.responsiblejewellery.com/chain-of-custody-certification](http://www.responsiblejewellery.com/chain-of-custody-certification))
    - RJC Membership certification which includes statements relating to sources and/or supply of conflict-free gold under “Provenance Claims” in the RJC’s Code of Practices revised 2013
    - OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High Risk Areas, Supplement on Gold (see [www.oecd.org](http://www.oecd.org), search “conflict minerals”)
    - SCS Global Services’ “Responsible Source” Standard for Precious Metals ([www.scsglobalservices.com/certified-responsible-source](http://www.scsglobalservices.com/certified-responsible-source))

### ***Subcontractors of Component Parts or Finished Products***

- **Note:** In accordance with LSD Supplier Code of Conduct, the same obligations and criteria will apply to subcontractors as apply to LSD direct suppliers. Suppliers will therefore need to pass on the requirements of the protocol to all subcontractors.
- The protocol only accepts gold from Subcontractors of Component Parts or Finished Products as follows:
  - Subcontractors which certify and independently audit that all gold is supplied from refineries, banks and/or precious metals trading companies which fulfil the protocol criteria under “Refineries”, “Banks” and “Precious Metals Trading Companies” as above, and scrap/recycled gold as below, or
  - Subcontractors which certify and independently audit that all gold supplies are conflict-free, in accordance with one of the following guidelines/standards;
    - RJC Chain of Custody Standard for Precious Metals (see [www.responsiblejewellery.com/chain-of-custody-certification](http://www.responsiblejewellery.com/chain-of-custody-certification))
    - RJC Membership certification which includes statements relating to sources and/or supply of conflict-free gold under “Provenance Claims” in the RJC’s Code of Practices revised 2013
    - OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High Risk Areas, Supplement on Gold (see [www.oecd.org](http://www.oecd.org), search “conflict minerals”)
    - SCS Global Services’ “Responsible Source” Standard for Precious Metals ([www.scsglobalservices.com/certified-responsible-source](http://www.scsglobalservices.com/certified-responsible-source))



### **Scrap and Recycled Gold**

- The Protocol only accepts scrap and/or recycled gold as follows:
  - Suppliers which certify and independently audit that all scrap and recycled gold is identifiable as its own production and supply, i.e. that the scrap gold is;
    - Returned product from customers
    - Faulty inventory
    - Scrap and waste gold arising during manufacturing, or
    - Suppliers which certify and independently audit that all scrap and recycled gold is acquired according to Know Your Customer/Counterparty principles (“KYC”), which require businesses to establish the identity of all organizations with which they deal, have a clear understanding of their business relationships and have a reasonable ability to identify and react to transaction patterns appearing out of the ordinary or suspicious. KYC procedures may include;
      - Collection and analysis of basic identity information.
      - Name matching against lists of known parties.
      - Determination of the supplier's risk in terms of propensity to supply gold from an area of conflict
      - An expectation of a customer's transactional behavior.
      - Monitoring of a customer's transactions against their expected behavior and recorded profile, or
    - Companies which certify and independently audit that all gold supplies are conflict-free, in accordance with one of the following guidelines/standards;
      - RJC Chain of Custody Standard for Precious Metals (see [www.responsiblejewellery.com/chain-of-custody-certification](http://www.responsiblejewellery.com/chain-of-custody-certification))
      - RJC Membership certification which includes statements relating to sources and/or supply of conflict-free gold under “Provenance Claims” in the RJC's Code of Practices revised 2013
      - OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High Risk Areas, Supplement on Gold (see [www.oecd.org](http://www.oecd.org), search “conflict minerals
      - SCS Global Services’ “Responsible Source” standard for Precious Metals ([www.scsglobalservices.com/certified-responsible-source](http://www.scsglobalservices.com/certified-responsible-source))



### ***“Grandfathered” Gold***

- The Protocol accepts gold in any form from any of the sources listed above which is held by suppliers, banks, refiners, metals trading companies, scrap suppliers or subcontractors and which has a verifiable date prior to 1 January 2012, in accordance with OECD, LBMA and RJC guidelines.
- It is noted that the US “Dodd-Frank” Act Section 1502 rules have an equivalent “grandfathered” date of 1 January 2013: however the protocol verifiable date remains 1 January 2012, to remain in accordance with the OECD, LBMA and RJC guidelines. A verifiable date is one which can be verified through inspection of physical date stamps on products such as gold bars, Jewellery hallmarks and/or auditable inventory lists which are specific to the individual item of gold, the component, subcomponent or finished item of jewelry.

### ***Exceptions***

- Exceptions to protocol standards listed above may be made on a case-by-case basis. In all such cases, suppliers will be expected to identify and certify the sources of gold, preferably to the refinery, and validate why these sources should be determined as conflict-free. All exceptions must be confirmed in advance and in writing by Leo Schachter Diamonds or Schachter Diamonds Complete, and an external assessment and/or independent audit of this validation may be required.



## Production Quality

- Lead and cadmium are toxic metals that can cause severe and chronic health effects including neurological impairments, kidney damage, seizures, comas and death. The presence of Cadmium in jewelry, handled, assembled or modified by your factory and any products delivered to Leo Schachter must be:
  - Safe and without risk to health or property;
  - Of high quality and free from defects in design, materials or workmanship;
  - Include all necessary information about the use of the products and all instructions and warnings relating to the products as may be necessary for the safe and lawful use of the products;
  - Comply with all other relevant laws, regulations, orders, rules, codes and standards that may be in force in the United States and Canada from time to time including but not limited to: the National Gold and Silver Stamping Act; Canadian Precious Metal Marking Act; the Federal Trade Commission (FTC) Guides for the Jewelry, Precious Metals and Pewter Industries; California's Metal-Containing Jewelry Law; the Consumer Product Safety Improvement Act; and all applicable federal, state and local restrictions on the presence of Lead, Mercury and other hazardous materials regardless of whether the items are marketed for children or adults;
  - **Cadmium free (for the avoidance of doubt, solder must be cadmium free).**
  - Certified in compliance with the limits of California Proposition 65 and the Consumer Product Safety Commission. If Seller supplies goods containing enamel, or elements of jewelry that could contain lead, Seller will need to provide testing on a yearly basis from one of the authorized facilities located within the United States. To locate authorized testing facilities within the United States, refer to the following website: <http://www.cpsc.gov/cgi-bin/labsearch/>
  - Compliant with the California Metal-Containing Jewelry Law.
    - If Seller supplies product that is: Children's Jewelry (as defined below), piercing jewelry, or that contain any Class II or Class III materials as defined under the California Metal-Containing Jewelry law (collectively "California Statement Goods"), Seller must certify that such goods are in compliance with California's metal [1] Containing Jewelry Law by conspicuously including the statement below on all invoices that have California Statement Goods.



- Seller may, but is not required to, include the below statement on invoices that do not contain California Statement Goods. The conspicuous statement below can be in the form of a stamp, sticker, or pre-printed statement on the face of the invoice.

***Seller hereby certifies that the jewelry described herein does not contain a level of lead or cadmium that would prohibit the jewelry from being sold or offered for sale pursuant to Article 10.1.1, Chapter 6.5, Division 20, of the California Health and Safety Code [Sections 25214.1 – 25214.4.2].***

- **In the event of a positive result for Cadmium from assay, Vendor will incur a charge of \$5000 per incident.**

\_\_\_\_\_ is committed to implementing policies that promote responsible sourcing, production and business ethics throughout the diamond and gold jewelry supply chain, from mine to retail. We are committed to serving as a leader within our sector, not only through manufacturing and purchasing practices, but also by encouraging our peer companies to do the same.

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

\_\_\_\_\_  
Date

Title:



## Russian Goods Compliance

- The U.S. has issued a ban on the importation of industrial diamonds of Russian origin, which experts interpret as a ban on rough diamonds, and
- The U.S. Senate introduced the Stop Russian Gold Act of 2022 to address a loophole in current U.S. sanctions that allows Russia to evade such sanctions through the purchase and sale of gold.

**Leo Schachter Diamonds will not knowingly buy diamonds or gold sourced or originating from Russia.**

Leo Schachter Diamonds requires its suppliers to represent and certify that to its knowledge after exercising due diligence, any product, diamonds or gold, supplied to Leo Schachter does not contain diamonds or gold sourced or originating from Russia.

Therefore, Leo Schachter Diamonds requires its vendors and suppliers to attest and warrant that

- Supplier is in compliance with the Leo Schachter Diamonds Supply Protocol
- Supplier does not knowingly do business with individuals, entities, or entities owned by individuals that appear on the SDN ([here](#)) or SSI List ([here](#)), or are prohibited or sanctioned from doing business in the United States.
- Supplier undertakes reasonable due diligence as necessary to ensure it does not do business with individuals, entities, or entities owned by individuals who are sanctioned from doing business in the United States for any reason.
- Supplier does not have reason to believe any of the parties it does business with are engaged in criminal activity.

Leo Schachter further requires the addition of the following statement to all invoices sent to Leo Schachter:

***We certify that to the best of our knowledge no diamonds or precious metals of Russian origin purchased after February 24, 2022 are present in goods shipped.***

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Vendor Name and Signature

Date



## Human Rights and Social Performance

### **Human Rights**

- Suppliers will at all times respect the fundamental human rights and the dignity of the individual, according to the United Nations Universal Declaration of Human Rights.

### **Child Labor and Young Persons**

- Suppliers will not engage in or support the employment of children (younger than 15 years, or 14 years where the law of the country permits) beyond those circumstances defined in ILO Convention 138 and Recommendation 146 unless sanctioned by national and/or local government or as part of a recognized apprentice scheme, in accordance with the guidelines laid down in the Global Compact.<sup>3</sup>
- Where any children are found to be in employment, Suppliers will provide adequate support to enable them to attend and remain in school until no longer a child. Child Labor Remediation processes will include steps for the continued welfare of the child and consider the financial situation of the child's family. Children found to be in employment contrary to minimum age requirements may remain in partial employment during a phased remediation process. Suppliers will provide a minimum period of night time rest of 12 hours, with customary weekly rest days and ensure that overtime is prohibited and the child receives fair payment for the work he or she is undertaking.
- Suppliers will promote education for children covered under ILO recommendation 146 and young persons who are subject to local compulsory education laws or attending school, including means to ensure that no such child or young person is employed during school hours and that combined hours of daily transportation (to and from work and school), school and work time does not exceed 10 hours a day.
- Suppliers will not expose a child or young person to work, which by its nature or the circumstances in which it is carried out, is likely to jeopardize the health, safety or morals of persons younger than 18 years (or 16 years subject to authorization in applicable law and the receipt of adequate and specific instruction or vocational training in the relevant branch of activity).

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<sup>3</sup> Global Compact Guidelines for minimum age:

Developed Countries:		Developing Countries	
Light work	13 years	Light work	12 years
Regular work	15 years	Regular Work	14 years
Hazardous work	18 years	Hazardous work	18 years



### ***Forced Labor***

- Suppliers will not use forced labor (including bonded, indentured or prison labor), nor restrict the freedom of movement of employees.
- Suppliers will not retain original copies of Employee personal documentation, such as identity papers, nor require any form of deposit, recruitment fee, or equipment advance from Employees either directly or through recruitment agencies.

### ***Freedom of Association and Collective Bargaining***

- Suppliers will not prevent Employees from associating freely. Where laws prohibit these freedoms Suppliers will support parallel means for independent and free association and bargaining.
- Suppliers will not prevent collective bargaining and will adhere to collective bargaining agreements, where such agreements exist.

### ***Discrimination***

- Suppliers will not practice or condone any form of discrimination in the workplace in terms of hiring, remuneration, overtime, access to training, promotion, termination or retirement based on race, ethnicity, caste, national origin, religion, disability, gender, sexual orientation, union membership, political affiliation, marital status, pregnancy status, physical appearance, HIV status, or age, or any other applicable prohibited basis, such that all individuals who are "Fit for Work" (see definitions) are accorded equal opportunities and are not discriminated against on the basis of factors unrelated to their ability to perform their job.

### ***Health & Safety***

- Suppliers will provide safe and healthy working conditions for all employees in accordance with applicable law and other relevant industry standards. These conditions include:
  - Minimizing, so far as reasonably practicable, the causes of workplace hazards. Appropriate safeguards and isolation between employees and all machinery including mobile equipment
  - Adequate and appropriate labeling and storage of all chemicals and cleaning materials.
  - Methods to protect employees from exposure to airborne particles and chemical fumes
  - Providing appropriate Personal Protective Equipment (PPE) free of charge and verify that it is current, worn correctly and used as necessary
  - Providing work stations that are designed as appropriate to the task performed, to minimize occupational health risks such as repetitive strain.
  - Adequate lighting, ventilation and air quality; safe noise levels and temperatures.
  - Maintaining adequate workplace hygiene at all times by conducting regular





routine cleaning, providing safe and accessible potable water and sanitary facilities for food storage, and clean and hygienic washing and toilet facilities commensurate with the number and gender of staff employed.

- Providing adequately constructed and maintained workplaces to meet local building regulations.
- Ensuring that if employees are provided with on-site housing by Supplier, such housing will be maintained to a reasonable standard of safety, repair and hygiene; and provided with sufficient and proper sanitation facilities, potable water and access to adequate power supply.
- Suppliers will provide employees with a mechanism, such as a joint health and safety committee, by which they can raise and discuss Health and Safety issues with management.
- Suppliers will make clear information about Health and Safety available to employees in an understandable form and in an appropriate language. Material Safety Data Sheets (or equivalent necessary information) will be accessible where all hazardous substances are in use, and the risks associated with use of hazardous substances must be clearly communicated to all employees who work with them.
- Appropriate procedures must be in place to prevent accidents and injury to health arising from, or linked to, the course of work-related activities and operations at a facility.
- Suppliers will provide access to adequate on-site Health and Medical facilities, including clearly marked first aid provisions, and develop procedures for transportation of more serious health concerns to local hospitals or medical facilities.
- Suppliers will install appropriate alarms, warning devices and fire safety mechanisms. This includes firefighting equipment; clearly marked, unlocked and unblocked emergency exits and escape routes; and emergency lighting in all facilities.
- Suppliers will establish emergency procedures and evacuation plans for all reasonably foreseeable emergencies and ensure that the procedures and plans are accessible or clearly displayed throughout their facilities, are maintained, regularly tested including the conduct of evacuation drills, and are updated.
- Suppliers will provide training so that employees are aware of specific role-related health and safety risks and hazards, and methods for appropriate protection from such hazards, including proper use of PPE and appropriate action to take in the event of an accident or emergency.
  - Training will include first aid training to designated employee representatives and appropriate training in fire Safety and emergency procedures for all employees.
  - Training undertaken must be recorded and repeated for new and re-assigned employees.
- Suppliers will ensure that serious health and safety incidents, as well as the business's response and outcome from such incidents, are formally documented and



investigated with the results of the investigation feeding into regular health and safety reviews and improvement plans.

- Suppliers will ensure that employees and contractors understand that they have the right and responsibility to stop work or refuse to work in situations that have uncontrolled hazards, and to immediately bring these situations to the attention of those at imminent risk and to management.
- Diamond or Gold jewelry products sold by Suppliers to end consumers will be compliant with the applicable regulations for product health and safety.

#### ***Discipline and Grievance Procedures***

- Suppliers will not use corporal punishment under any circumstances, and will ensure that employees are not subjected to harsh or degrading treatment, sexual or physical harassment, mental, physical or verbal abuse, coercion or intimidation in any circumstances.
- Suppliers will clearly communicate the business's disciplinary process and related standards on appropriate disciplinary procedures and Employee treatment and apply these equally to all management and staff
- Suppliers will provide clear grievance procedures and investigation processes and clearly explain these to all employees. Records of Employee grievances raised, investigation processes and outcome will be maintained.

#### ***Working Hours***

- Suppliers will apply normal working hours that comply with applicable law. Where no specific laws and regulations exist, working hours will not exceed, on a regular basis, a maximum of 48 hours per working week in accordance with ILO Convention 1. Weekly rest and paid annual leave will be provided in accordance with ILO Conventions 14 and 132. Where these limits are required to be exceeded in special circumstances (for example on fly-in, fly-out sites), this should be in compliance with applicable law and should be planned so as to provide safe and humane working conditions.
- If overtime is required for business needs, Suppliers will compensate overtime to their employees according to applicable law. Overtime will be voluntary and except in special circumstances (for example fly-in fly-out sites) be limited to a maximum of 12 hours in a week.
- Suppliers will provide employees with all legally mandated leave, including maternity and paternity, compassionate and annual leave. Where no applicable law exists, paid annual leave will be provided in accordance with ILO convention 132.
- Suppliers will provide all employees with at least one rest day in seven consecutive working days. Where these limits are required to be exceeded in special circumstances (for example on fly-in, fly-out sites), this will be in compliance with applicable law, or where no specific laws exist, the prevailing industry standards. All exceedances should be planned so as to provide safe and humane working conditions.

***Remuneration***

- Suppliers will pay all employees a wage based on the higher of either applicable legal minimum wage plus associated statutory benefits, or the prevailing industry standards.
- Suppliers will make payment to the employee on a regular and pre-determined basis.
- Suppliers will provide payment by bank transfer or in cash or check form, in a manner and location convenient to the employees.
- Suppliers will accompany all payments by a wage slip which clearly details wage rates, benefits and deductions where applicable.
- Suppliers will not make deductions from wages without following due process.
- Suppliers will not force employees to buy provisions from the Supplier's own business or facilities.

***General Employment Terms***

- Obligations to employees under applicable law relating to labor or social security arising from the regular employment relationship will not be avoided through the use of labor-only contracting, sub-contracting, or home-working arrangements; or through apprenticeship schemes where there is no real intent to impart skills or provide regular employment; or through the excessive use of fixed-term contracts of employment.
- Suppliers will maintain appropriate employee records, including records of piece rate and wage payments as well as working hours, for all staff employed, whether on a full time, part time or seasonal basis.

***Use of Security Personnel***

- Suppliers will use armed security personnel only when there is no acceptable alternative to manage risk or to ensure the personal safety of employees, contractors and visitors to the facility.
- Suppliers will ensure that all security personnel respect the human rights and dignity of all people and use the minimum force proportionate to the threat.
- Suppliers will ensure that, in situations of ongoing unrest or conflict, security personnel will receive appropriate training in, and operate in accordance with, the standards and principles defined in the Voluntary Principles on Security and Human Rights (2000).



\_\_\_\_\_ is committed to implementing policies that promote better Human Rights and more responsible Social Performance throughout the Diamond and Gold Jewelry supply chain, from mine to retail. We are committed to serving as a leader within our sector, not only through our manufacturing and purchasing practices, but also by encouraging our peer companies to do the same.

\_\_\_\_\_  
Name:  
Title:

\_\_\_\_\_  
Date

# Appendix I

- New Manufacturer Information
  - Product Development
  - Manufacturing
  - Pricing

## New Manufacturer

### *Product Development*

#### 1. Capacity

- ☐ Number of designers: \_\_\_\_\_
- ☐ Number of CAD designers: \_\_\_\_\_
- ☐ Number of model makers: \_\_\_\_\_

#### 2. Factory Specialty

- ☐ Mass Market Bridal
- ☐ High-End Bridal (One of A Kind)
- ☐ Mass Market Fashion
- ☐ High-End Fashion (One of A Kind)

#### 3. PD related Costs

- ☐ CAD Fee: \_\_\_\_\_
- ☐ Model Fee: \_\_\_\_\_
- ☐ Resin Fee: \_\_\_\_\_

#### 4. List of metal currently manufactured (average %)

- ☐ 10K \_\_\_\_\_ %
- ☐ 14K \_\_\_\_\_ %
- ☐ 18K \_\_\_\_\_ %
- ☐ Platinum \_\_\_\_\_ %
- ☐ Sterling Silver \_\_\_\_\_ %

## *Manufacturing*

1. Factory Capacity by Month: \_\_\_\_\_

2. Production Run Time

☐ 3 – 4 weeks

☐ 5 – 6 weeks

☐ 7 – 8 weeks

☐ Other: \_\_\_\_\_

3. Repair Timeline

A. Please indicate the turnaround time for repairs after receiving products from our company.

☐ 3 – 4 weeks

☐ 5 – 6 weeks

☐ 7 – 8 weeks

☐ Other: \_\_\_\_\_

B. Please indicate the turnaround time for repairs after receiving products from our company IF your company has replacement melee inventory.

☐ 3 – 4 weeks

☐ 5 – 6 weeks

☐ 7 – 8 weeks

☐ Other: \_\_\_\_\_

4. Preferred Shipment Carriers

☐ MALCA

☐ Brinks

☐ Other: \_\_\_\_\_

## *Pricing*

### 1. Metal Formula

Please provide the formula in which your company uses to calculate any metal for production:

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Please provide any percentage over gold used in production:

10KT, 14KT, 18KT

☐ 8%

☐ 10%

☐ 12%

Platinum

☐ 12%

☐ 15%

☐ 18%

Prepaid Gold

☐ Yes

☐ No

### 2. Price per Carat List

Please provide a Price per Carat list if diamonds are not provided to your company by Leo Schachter Diamonds.

### 3. Labor Grid

Please provide a labor grid indicating the costs (including different tiers if applicable).

### 4. Handling cost % for diamonds

Please list any cost related to work with Leo Schachter Diamonds' branded programs.

Please give a specific formula (by carat / by dollar value).

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## **New Retailer**

### 1. Lab Price List

- ☐ GSI
- ☐ GIA
- ☐ Other: \_\_\_\_\_

Please provide what prices the labs would charge.

### 2. Retailer Information Sheet

Please provide a spec sheet / line sheet / portal that would be used by Leo Schachter Diamonds to provide your company with information

### 3. Coordinating Vendors

Please provide any testing vendors if applicable:

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### 4. Vendor Manual Details

Please provide the following information:

- ☐ Packaging
- ☐ Stone prerequisites
- ☐ Quality control needs (Metal)
- ☐ Quality control needs (Diamonds)
- ☐ Transactional document requirements
- ☐ Audits that are required of Leo Schachter Diamonds
- ☐ Lab-grown diamond requirements

## Appendix II

### Required documents and forms

- NYS ST-120 Resale Certificate
- Uniform Sales and Use Tax Resale Certificate Entities)
- IRS W-9 (Domestic Taxpayer ID Certification)
- IRS W-8BEN (Foreign Status Tax Certificate – Individuals)
- IRS W-8BEN-E (Foreign Status Tax Certificate –
- Domestic ACH Information sheet



Department of Taxation and Finance  
New York State and Local Sales and Use Tax  
**Resale Certificate**

**ST-120**  
(6/18)

Name of seller	Name of purchaser
Street address	Street address
City State ZIP code	City State ZIP code

Mark an **X** in the appropriate box: ☐ Single-use certificate ☐ Blanket certificate  
Temporary vendors must issue a single-use certificate.

**To the purchaser:**

You may not use this certificate to purchase items or services that are not for resale. If you purchase tangible personal property or services for resale, but use or consume the tangible personal property or services yourself in New York State, you must report and pay the unpaid tax directly to New York State. Any misuse of this certificate will result in tax liabilities and substantial penalty and interest.

**Purchaser information – please type or print**

I am engaged in the business of \_\_\_\_\_ and principally sell \_\_\_\_\_  
(Contractors may not use this certificate to purchase materials and supplies.)

**Part 1 – To be completed by registered New York State sales tax vendors**

**I certify that I am:**

- ☐ a New York State vendor (including a hotel operator or a dues or admissions recipient), show vendor or entertainment vendor. My valid *Certificate of Authority* number is \_\_\_\_\_
- ☐ a New York State temporary vendor. My valid *Certificate of Authority* number is \_\_\_\_\_ and expires on \_\_\_\_\_

**I am purchasing:**

- ☐ **A.** Tangible personal property (other than motor fuel or diesel motor fuel)
- for resale in its present form or for resale as a physical component part of tangible personal property;
  - for use in performing taxable services where the property will become a physical component part of the property upon which the services will be performed, or the property will actually be transferred to the purchaser of the taxable service in conjunction with the performance of the service; or
- ☐ **B.** A service for resale, including the servicing of tangible personal property held for sale.
- ☐ **C.** Restaurant-type food, heated food, or heated drink for resale.

**Part 2 – To be completed by non-New York State purchasers**

**I certify that I am** not registered nor am I required to be registered as a New York State sales tax vendor. I am registered to collect sales tax or value added tax (VAT) in the following state/jurisdiction \_\_\_\_\_ and have been issued the following registration number \_\_\_\_\_ (If sales tax or VAT registration is not required and a registration number is not issued by your home jurisdiction, indicate the location of your business and write **not applicable** on the line requesting the registration number.)

**I am purchasing:**

- ☐ **D.** Tangible personal property (other than motor fuel or diesel motor fuel) for resale, and it is being delivered directly by the seller to my customer or to an unaffiliated fulfillment services provider in New York State.
- ☐ **E.** Tangible personal property for resale that will be resold from a business located outside New York State.

**Certification:** I certify that the above statements are true, complete, and correct, and that no material information has been omitted. I make these statements and issue this exemption certificate with the knowledge that this document provides evidence that state and local sales or use taxes do not apply to a transaction or transactions for which I tendered this document and that willfully issuing this document with the intent to evade any such tax may constitute a felony or other crime under New York State Law, punishable by a substantial fine and a possible jail sentence. I understand that this document is required to be filed with, and delivered to, the vendor as agent for the Tax Department for the purposes of Tax Law section 1838 and is deemed a document required to be filed with the Tax Department for the purpose of prosecution of offenses. I also understand that the Tax Department is authorized to investigate the validity of tax exclusions or exemptions claimed and the accuracy of any information entered on this document.

Type or print name and title of owner, partner, or authorized person of purchaser	
Signature of owner, partner, or authorized person of purchaser	Date prepared

**Substantial penalties will result from misuse of this certificate.**

# Instructions

**New:** Effective June 1, 2018, use box C in Part 1 to purchase restaurant-type food or drink for resale. For more information, see [TSB-M-18\(1\)S](#), *Summary of Sales and Use Tax Changes Enacted in the 2018-2019 Budget Bill*.

Form ST-120, *Resale Certificate*, is a sales tax exemption certificate.

## This certificate is only for use by a purchaser who:

- A** – is registered as a New York State sales tax vendor and has a valid *Certificate of Authority* issued by the Tax Department and is making purchases of tangible personal property (other than motor fuel or diesel motor fuel) or services that will be resold or transferred to the purchaser's customers, **or**
- B** – is not required to be registered with the New York State Tax Department;
  - is registered with another state, the District of Columbia, a province of Canada, or other country, or is located in a state, province, or country which does not require sellers to register for sales tax or VAT purposes; and
  - is purchasing items for resale that will be either:
    - 1) delivered by the seller to the purchaser's customer or to an unaffiliated fulfillment service provider located in New York State, **or**
    - 2) delivered to the purchaser in New York State, but resold from a business located outside the state.

**Note:** For purposes of 1) above, delivery by the seller includes delivery in the seller's own vehicle or by common carrier, regardless of who arranges for the transportation.

## Non-New York State purchasers: registration requirements

If, among other things, a purchaser has any place of business or salespeople in New York State, or owns or leases tangible personal property in the State, the purchaser is required to be registered for New York State sales tax.

A business must register (unless the business can rebut the statutory presumption as described in TSB-M-08(3.1)S, *Additional Information on How Sellers May Rebut the New Presumption Applicable to the Definition of Sales Tax Vendor as Described in TSB-M-08(3)S*) for New York State sales tax if the business enters into agreements with residents of New York State under which the residents receive consideration for referring potential customers to the business by links on a Web site or otherwise, and the value of the sales in New York State made by the business through those agreements totals more than \$10,000 in the preceding four sales tax quarters. See TSB-M-08(3)S, *New Presumption Applicable to Definition of Sales Tax Vendor*, and TSB-M-08(3.1)S.

Also see TSB-M-09(3)S, *Definition of a Sales Tax Vendor is Expanded to Include Out-of-State Sellers with Related Businesses in New York State*, for information on sales tax registration requirements for out-of-state businesses with New York affiliates.

A purchaser who is not otherwise required to be registered for New York State sales tax may purchase fulfillment services from an **unaffiliated** New York fulfillment service provider and have its tangible personal property located on the premises of the provider without being required to be registered for sales tax in New York State.

If you need help determining if you are required to register because you engage in activity in New York State, contact the department (see *Need help?*).

If you meet the registration requirements and engage in business activities in New York State without possessing a valid *Certificate of Authority*, you will be subject to penalty of up to \$500 for the first day on which you make a sale or purchase, and up to \$200 for each additional day, up to a maximum of \$10,000.

## Limitations on use

Contractors **cannot** use this certificate. They must either:

- issue Form ST-120.1, *Contractor Exempt Purchase Certificate*, if the tangible personal property being purchased qualifies for exemption as specified by the certificate, **or**
- issue Form AU-297, *Direct Payment Permit*, **or**
- pay sales tax at the time of purchase.

Contractors are entitled to a refund or credit of sales tax paid on materials used in repairing, servicing or maintaining real property, if the materials are transferred to the purchaser of the taxable service in conjunction with the performance of the service. For additional information, see Publication 862,

*Sales and Use Tax Classifications of Capital Improvements and Repairs to Real Property*.

## To the Purchaser

Enter all the information requested on the front of this form.

You may mark an **X** in the *Blanket certificate* box to cover all purchases of the same general type of property or service purchased for resale. If you do not mark an **X** in the *Blanket certificate* box, the certificate will be deemed a *Single-use certificate*. Temporary vendors may not issue a blanket certificate. A *temporary vendor* is a vendor (other than a show or entertainment vendor), who, in no more than two consecutive quarters in any 12-month period, makes sales of tangible personal property or services that are subject to tax.

This certificate does not exempt prepaid sales tax on cigarettes. This certificate may not be used to purchase motor fuel or diesel motor fuel.

## Misuse of this certificate

Misuse of this exemption certificate may subject you to serious civil and criminal sanctions in addition to the payment of any tax and interest due. These include:

- A penalty equal to 100% of the tax due;
- A \$50 penalty for each fraudulent exemption certificate issued;
- Criminal felony prosecution, punishable by a substantial fine and a possible jail sentence; and
- Revocation of your *Certificate of Authority*, if you are required to be registered as a vendor. See TSB-M-09(17)S, *Amendments that Encourage Compliance with the Tax Law and Enhance the Tax Department's Enforcement Ability*, for more information.

## To the Seller

If you are a New York State registered vendor and accept an exemption document, you will be protected from liability for the tax, if the certificate is valid.

The certificate will be considered valid if it was:

- accepted in good faith;
- in the vendor's possession within 90 days of the transaction; and
- properly completed (all required entries were made).

A certificate is accepted in good faith when a seller has no knowledge that the exemption certificate is false or is fraudulently given, and reasonable ordinary due care is exercised in the acceptance of the certificate.

You must get a properly completed exemption certificate from your customer no later than 90 days after the delivery of the property or the performance of the service. When you receive a certificate after the 90 days, both you and the purchaser are subject to the burden of proving that the sale was exempt, and additional documentation may be required. An exemption certificate received on time that is not properly completed will be considered satisfactory if the deficiency is corrected within a reasonable period. You must also maintain a method of associating an invoice (or other source document) for an exempt sale made to a customer with the exemption certificate you have on file from that customer.

**Invalid exemption certificates** – Sales transactions which are not supported by valid exemption certificates are deemed to be taxable retail sales. The burden of proof that the tax was not required to be collected is upon the seller.

**Retention of exemption certificates - You must keep this certificate for at least three years** after the due date of the return to which it relates, or the date the return was filed, if later.

## Need help?



Visit our website at **[www.tax.ny.gov](http://www.tax.ny.gov)**

- get information and manage your taxes online
- check for new online services and features

## Telephone assistance

Sales Tax Information Center: 518-485-2889

To order forms and publications: 518-457-5431

Text Telephone (TTY) or TDD equipment users: Dial 7-1-1 for the New York Relay Service

## UNIFORM SALES & USE TAX RESALE CERTIFICATE — MULTIJURISDICTION

The below-listed states have indicated that this certificate is acceptable as a resale/exemption certificate for sales/use tax, subject to the instructions and notes on pages 2—6. The issuing Buyer and the recipient Seller have the responsibility to determine the proper use of this certificate under applicable laws in each state, as these may change from time to time. This form was revised as of February 4, 2022.

Issued to Seller: \_\_\_\_\_

Address: \_\_\_\_\_

I certify that:

Name of Firm (Buyer): \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

is engaged or is registered as a

☐ Wholesaler

☐ Retailer

☐ Manufacturer

☐ Seller

☐ Lessor (see notes on pages 2—4)

☐ Other (Specify) \_\_\_\_\_

and is registered for sales/use tax with the below-listed states and cities within which Seller would deliver purchases to Buyer and that any such purchases are for wholesale, resale, or ingredients or components of a new product or service to be resold, leased, or rented in the normal course of business. Buyer is in the business of wholesaling, retailing, manufacturing, leasing (renting), or selling the following:

Description of Business: \_\_\_\_\_

General description of tangible property or taxable services to be purchased from the Seller: \_\_\_\_\_

State	State Registration, Seller's Permit, or ID Number of Purchaser	State	State Registration, Seller's Permit, or ID Number of Purchaser
AL <sup>1</sup>		NE	
AR		NV <sup>19</sup>	
AZ <sup>2</sup>		NJ	
CA <sup>3</sup>		NM <sup>4,20</sup>	
CO <sup>4,5</sup>		NC <sup>21</sup>	
CT <sup>6</sup>		ND	
FL <sup>7</sup>		OH <sup>22</sup>	
GA <sup>8</sup>		OK <sup>23</sup>	
HI <sup>4,9</sup>		PA <sup>24</sup>	
ID <sup>10</sup>		RI <sup>25</sup>	
IL <sup>4,11</sup>		SC	
IA		SD <sup>26</sup>	
KS <sup>12</sup>		TN <sup>27</sup>	
KY <sup>13</sup>		TX <sup>28</sup>	
ME <sup>14</sup>		UT	
MD <sup>15</sup>		VT <sup>29</sup>	
MI <sup>16</sup>		WA <sup>30</sup>	
MN <sup>17</sup>		WI <sup>31</sup>	
MO <sup>18</sup>			

I further certify that if any property or service so purchased tax-free is used or consumed by Buyer so as to make it subject to sales/use tax, Buyer will pay the tax due directly to the proper taxing authority when state law so provides or inform the Seller for added tax billing. This certificate shall be a part of each order that Buyer may hereafter give to Seller, unless otherwise specified, and shall be valid until canceled by Buyer in writing or revoked by the city or state.

Under penalties of perjury, I swear or affirm that the information on this form is true and correct as to every material matter.

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

(Owner, Partner, or Corporate Officer, or other authorized signer of Buyer)

Title: \_\_\_\_\_

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

## INSTRUCTIONS

In order to comply with state and local sales tax law requirements, the Seller must have in its files a properly completed exemption certificate from all of its customers (Buyers) who claim a sales/use tax exemption. If the Seller does not have this certificate, it is obliged to collect the tax for the state in which the property or service is delivered.

Generally, a Buyer must be registered as a retailer for sales/use tax in states where the Buyer has sales/use tax nexus. The sales/use tax registration number(s) should be entered on this certificate. A Buyer has sales/use tax nexus in a state if the Buyer has physical presence in that state or has made sufficient sales to customers in that state to have sales/use tax economic nexus. The threshold of sales activity needed to establish sales/use tax economic nexus may differ by state. If the Buyer is entitled to claim a resale sales tax exemption or exclusion, the Buyer should complete the certificate and send it to the Seller at the time of purchase or as soon thereafter as possible. If the Buyer purchases tax free for a reason other than resale, ingredient or component exemption, the Buyer cannot use this form and must provide to the Seller the proper state exemption certificate for that specific exemption.

### Caution:

Misuse of this certificate by Buyer, Seller, lessor, lessee, or the representative thereof may be punishable by fine, imprisonment or loss of right to issue or accept a certificate in some states or cities.

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### Notes:

1. Alabama: Each retailer shall be responsible for determining the validity of a purchaser's claim for exemption.
2. Arizona: This certificate may be used only when making purchases of tangible personal property for resale in the ordinary course of business, and not for any other statutory deduction or exemption. It is valid as a resale certificate only if it contains the purchaser's name, address, signature, and Arizona transaction privilege tax (or other state sales tax) license number, as required by Arizona Revised Statutes § 42-5022, *Burden of proving sales not at retail*.
3. California:
  - a) This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to the provisions of Title 18, California Code of Regulations, Section 1668 (Sales and Use Tax Regulation 1668, Resale Certificate).
  - b) By use of this certificate, the purchaser certifies that the property is purchased for resale in the regular course of business in the form of tangible personal property, which includes property incorporated as an ingredient or component of an item manufactured for resale in the regular course of business.
  - c) When the applicable tax would be sales tax, it is the Seller who owes that tax unless the Seller takes a timely and valid resale certificate in good faith.
  - d) A valid resale certificate is effective until the issuer revokes the certificate.
4. Colorado, Hawaii, Illinois, and New Mexico: these states do not permit the use of this certificate to claim a resale exemption for the purchase of a taxable service for resale.
5. Colorado: Sellers should review 1 Code Colo. Regs. 201-1, Rule 39-26-105-3 (Documenting Exempt Sales) prior to accepting this form. The Colorado Department of Revenue collects and administers the state sales and use taxes and the sales and use taxes of certain cities, counties, and special districts (see department publication DR 1002). Use of this form (along with the other documentation required by department rule) is acceptable for taxes administered by the Colorado Department of Revenue. This form may not be accepted by self-collecting Colorado home-rule cities. Sellers are advised to contact those cities directly for further instruction.
6. Connecticut: This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to Conn. Gen. State §§ 12-410(5) and 12-411(14) and regulations and administrative pronouncements pertaining to resale certificates. The good faith of the seller will be questioned if it has knowledge of facts which give rise to a reasonable inference that the purchaser does not intend to resell the property, as, for example, knowledge that the purchaser of particular merchandise (or service) is not engaged in the business of selling that kind of merchandise (or service).
7. Florida: Allows the Multistate Tax Commission's Uniform Sales and Use Tax Resale Certificate – Multijurisdiction for tax-exempt purchases for resale; however, the selling dealer must also obtain a resale authorization number from the Florida Department of Revenue at [floridarevenue.com/taxes/certificates](http://floridarevenue.com/taxes/certificates), or by calling 877-357-3725, and entering the purchaser's Florida *Annual Resale Certificate* number.



8. Georgia: a) The purchaser's state-of-registration number will be accepted in lieu of Georgia's registration number when the purchaser is located outside Georgia, does not have nexus with Georgia, and the tangible personal property is delivered by drop shipment to the purchaser's customer located in Georgia.
- b) The certificate relieves the seller from the burden of proof on sales for resale if the seller acquires from the purchaser a properly completed certificate, taken in good faith, from a purchaser who:
- (i) Is engaged in the business of selling tangible personal property;
  - (ii) Has a valid sales tax registration number at the time of purchase and has listed his or her sales tax number on the certificate; and
  - (iii) At the time of purchasing the tangible personal property, the seller has no reason to believe that the purchaser does not intend to resell it in his or her regular course of business.
9. Hawaii: Allows this certificate to be used by the seller to claim a lower general excise tax rate or no general excise tax, rather than the buyer claiming an exemption. The no tax situation occurs when the purchaser of imported goods certifies to the seller, who originally imported the goods into Hawaii, that the purchaser will resell the imported goods at wholesale. If the lower rate or no-tax does not in fact apply to the sale, the purchaser is liable to pay the seller the additional tax imposed. See Hawaii Dept. of Taxation Tax Information Release No. 93-5, November 10, 1993, and Tax Information Release No. 98-8, October 30, 1998.
10. Idaho: This certificate may be used only when making purchases of tangible personal property for resale in the ordinary course of business, and not for any other statutory deduction or exemption. It is valid as a resale certificate only if it complies with Idaho Code Section 63-3622(c).
11. Illinois: Use of this certificate in Illinois is subject to the provisions of 86 Ill. Adm. Code Ch.I, Sec. 130.1405 (Seller's Responsibility to Obtain Certificates of Resale and Requirements for Certificates of Resale). Illinois does not have an exemption for sales of property for subsequent lease or rental, except as follows: (i) a motor vehicle that is used for automobile renting subject to the Automobile Renting Occupation and Use tax Act (35 ILCS 120/2-5(7)) and (ii) merchandise that the purchaser certifies is purchased to be rented subject to the Rental Purchase Agreement Occupation and Use Tax Act (35 ILCS 120/2-5(43)). Buyers purchasing items for lease or rental that meet either of these two exceptions should not use this Uniform Sales and Use Tax Resale Certificate, but instead must provide to Sellers proof of registration for the Automobile Renting Occupation and Use Tax or the Rental Purchase Agreement Occupation and Use Tax, as appropriate, and, in the case of the Rental Purchase Agreement Occupation and Use Tax, should use Form ST-261 (Exemption Certificate for Property Subject to Rental Purchase Agreement Tax). The use of this certificate for claiming resale purchases of services does not have any application in Illinois.

The registration number to be supplied next to Illinois on page 1 of this certificate must be the Illinois registration or resale number; no other state's registration number is acceptable.

"Good faith" is not the standard of care to be exercised by a retailer in Illinois. A retailer in Illinois is not required to determine whether the purchaser actually intends to resell the item. Instead, a retailer must confirm that the purchaser has a valid registration or resale number at the time of purchase. If a purchaser fails to provide a certificate of resale at the time of sale in Illinois, the seller must charge the purchaser tax.

While there is no statutory requirement that blanket certificates of resale be renewed at certain intervals, blanket certificates should be updated periodically, and no less frequently than every three years.

12. Kansas: Purchaser must enter a valid Kansas Registration Number issued by the Kansas Department of Revenue. Exemption certificates must be obtained from the purchaser at the time of the sale, but no later than 90 days subsequent to the date of sale. This resale certificate may only be used as a resale exemption certificate or ingredient or component part exemption certificate. This resale certificate may not be used by contractors to purchase materials without sales tax. This resale certificate may not be used by Manufacturing Companies to purchase machinery and equipment without sales tax. See Kansas Certificate ST-201. This resale certificate need not be renewed or updated when there is a recurring business relationship between the buyer and seller. A recurring business relationship exists when a period of no more than 12 months elapses between sales transactions. This resale certificate cannot be used by contractors to purchase labor services from other contractors without tax.
13. Kentucky: a) Kentucky does not permit the use of this certificate to claim a resale exclusion for the purchase of admissions.

- b) This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to the provisions of Kentucky Revised Statute 139.270.
- c) The use of this certificate by the purchaser constitutes the issuance of a blanket certificate in accordance with Kentucky Administrative Regulation 103 KAR 31:111.

14. Maine: This state does not have an exemption for sales of property for subsequent lease or rental. This certificate is not valid for use by manufacturers purchasing tangible personal property that becomes an ingredient or component part of a product manufactured by the manufacturer. Please use Maine's Industrial Users Exemption Certificate (ST-A-117).

15. Maryland: This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to the provisions of Md Tax – Gen § 11-408(b). All claims for the resale exclusion, even those made with this certificate, must include the Buyer's Maryland sales and use tax registration number. Certificates without a Maryland sales and use tax registration number will not be honored by the State. However, in lieu of a sale and use tax registration number, sellers may accept resale certificates that bear the exemption number issued to a religious organization. Exemption certifications issued to religious organizations consist of 8 digits, the first two of which are always "29". Maryland sales and use tax registration numbers, exemptions, and direct pay numbers may be verified on the website of the Comptroller of the Treasury at [www.marylandtaxes.gov](http://www.marylandtaxes.gov).

16. Michigan: Blanket certificates are effective for a period of four years unless a lesser period is mutually agreed to and stated on this certificate. A seller who receives and maintains a record of a properly completed certificate is not generally liable for sales or use tax on the transaction, even if a purchaser improperly claims an exemption. There are certain limited situations in which a seller can be liable for the tax, such as those involving fraud on the part of the seller. For more information, see revenue Administrative Bulletin (RAB) 2016-14.

17. Minnesota: Purchaser's Minnesota tax identification number should be inserted into the row labeled "MN" in the state chart on page 1. If purchaser does not have a Minnesota tax identification number, the following are acceptable:

Purchaser's tax identification number issued by a state other than Minnesota and the name of the state;

Purchaser's federal Employer identification Number;

The number of Purchaser's valid state-issued driver's license, or a valid state-issued identification number, along with the state of issue.

Purchaser must identify purchaser's type of business using Minnesota's business-type coding system. Check the correct box near the top of page 1. If you check the box labeled "Other," provide the appropriate Minnesota business code in the space following the "Other" check box. You can find a list of Minnesota business codes on the Minnesota exemption certificate (Form ST3).

Purchaser must update the certificate data, as necessary, if this certificate is to be used as a blanket exemption certificate for continuing future purchases.

Note that Minnesota allows this certificate to be used to claim a resale exemption only. It does not permit this certificate to be used to claim any other type of exemption. To claim an exemption other than resale, use the Minnesota exemption certificate (Form ST3) or the Streamlined Sales Tax Governing Board exemption certificate (Form F0003).

18. Missouri: a) Purchasers who improperly purchase property or services sales-tax free using this certificate may be required to pay the tax, interest, additions to tax, or penalty.  
b) Even if property is delivered outside Missouri, facts and circumstances may subject it to Missouri tax, contrary to the second sentence of the first paragraph of the above instructions.

19. Nevada: a) This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to the provisions of NRS 372.165, NRS 372.170, NRS 372.175 and NRS 372.180 regarding sales tax, and NRS 372.235, NRS 372.240 and NRS 372.245 regarding use tax.  
b) By use of this certificate, the purchaser certifies that the property is purchased for resale in the regular course of business in the form of tangible personal property, which includes property incorporated as an ingredient or component of an item manufactured for resale in the regular course of business.  
c) When the applicable tax would be sales tax, it is the Seller who owes that tax unless the Seller takes a timely and valid resale certificate.  
d) A valid resale certificate is typically effective until the issuer revokes the certificate, but periodic renewal of the certificate is recommended.  
e) Contractors are generally considered consumers of tangible personal property pursuant to NAC 372.200 and are unable and should not use this certificate, and Sellers should not accept it from a contractor.



20. New Mexico: For transactions occurring on or after July 1, 1998, New Mexico will accept this certificate in lieu of a New Mexico nontaxable transaction certificate and as evidence of the deductibility of a sale of tangible personal property provided:
- a) this certificate was not issued by the State of New Mexico;
  - b) the buyer is not required to be registered in New Mexico; and
  - c) the buyer is purchasing tangible personal property for resale or incorporation as an ingredient or component of a manufactured product.
21. North Carolina: This certificate is not valid as an exemption certificate if signed by a person such as a contractor who intends to use the property. Its use is subject to G.S. 105-164.28 and any administrative rules or directives pertaining to resale certificates.
22. Ohio:
- a) The buyer must specify which one of the reasons for exemption on the certificate applies. This may be done by circling or underlining the appropriate reason or writing it on the form above the state registration section. Failure to specify the exemption reason will, on audit, result in disallowance of the certificate.
  - b) If no certificate is provided or obtained from the buyer at the time of the sale or within ninety days after the date on which such sale is consummated, it shall be presumed that the tax applies.
23. Oklahoma: Oklahoma would allow this certificate in lieu of a copy of the purchaser's sales tax permit as one of the elements of "properly completed documents" which is one of the three requirements which must be met prior to the vendor being relieved of liability. The other two requirements are that the vendor must have the certificate in his possession within ninety (90) days subsequent to the date of sale and must accept the documentation in good faith. The specific documentation required under OAC 710:65-7-6 is: Written certification containing the purchaser's name, address, type of business, sales tax permit number, and the signature of the purchaser. OAC 710:65-7-8.
- Absent strict compliance with these requirements, Oklahoma holds a seller liable for sales tax due on sales where the claimed exemption is found to be invalid, for whatever reason, unless the Tax Commission determines that purchaser should be pursued for collection of the tax resulting from improper presentation of a certificate.
24. Pennsylvania: This certificate is not valid as an exemption certificate. It is valid as a resale certificate subject to the provisions of 61 PA Code §32.3. The buyer should enter their eight-digit Pennsylvania Sales and Use Tax license number. If the buyer does not have a Pennsylvania Sales and Use Tax license number, they must provide an explanation as to why they are not licensed.
25. Rhode Island: Rhode Island allows this certificate to be used to claim a resale exemption only when the item will be resold in the same form. It does not permit this certificate to be used to claim any other type of exemption.
26. South Dakota: Services which are purchased by a service provider and delivered to a current customer in conjunction with the services contracted to be provided to the customer are claimed to be for resale. Receipts from the sale of a service for resale by the purchaser are not subject to sales tax if the purchaser furnishes a resale certificate which the seller accepts in good faith. In order for the transaction to be a sale for resale, the following conditions must be present:
- (a) The service is purchased for or on behalf of a current customer;
  - (b) The purchaser of the service does not use the service in any manner; and
  - (c) The service is delivered or resold to the customer without any alteration or change.
27. Tennessee: Third-Party drop shipment – A seller registered in Tennessee, who sells to an unregistered out-of-state retailer but delivers the product in Tennessee to the retailer's customer who is a consumer, must charge the sales tax on the sale to the out-of-state retailer unless the out-of-state retailer provides the seller with a resale exemption certificate that includes a Tennessee resale number.
- Any tangible personal property or other taxable item or service purchased without the payment of tax upon this resale certificate that is used or consumed in any manner by the buyer, or is given away, must be reported and the tax paid directly to the Tennessee Department of Revenue.
28. Texas: Items purchased for resale must be for resale within the geographical limits of the United States, its territories, and possessions.

29. Vermont: The reseller must be registered to collect Vermont sales tax. Vermont allows this certificate to be used to claim a resale exemption for goods only, not component parts to a service. It is not to be used by contractors. Vermont's manufacturing exemption is limited to property consumed in the manufacturing process, used directly and exclusively in the manufacturing process, or packaging or shipping materials for use by a manufacturer or wholesale distributor. Any other uses and the use for any other exemptions is not permitted.

While there is no statutory requirement that blanket certificates of resale be renewed at certain intervals, blanket certificates should be updated periodically, and no less frequently than every three years.

30. Washington: Buyer acknowledges that in addition to the amount of tax due, the misuse of this form may result in interest and penalties being imposed by law.
31. Wisconsin: Allows this certificate to be used to claim a resale exemption only. It does not permit this certificate to be used to claim any other type of exemption.

## **Frequently Asked Questions Uniform Sales and Use Tax Certificate – Multijurisdictional**

- **To whom do I give this certificate?**
- **Can I register for multiple states simultaneously?**
- **I have received this certificate from my customer. What do I do with it?**
- **Am I the Buyer or the Seller?**
- **What is the purpose of this certificate?**
- **How do I fill out the certificate?**
- **What information goes on the line next to each state abbreviation?**
- **What if I don't have an ID number for any (or some) state(s)?**
- **Who should use this certificate?**
- **Can I use this certificate?**
- **Which states accept the certificate?**
- **I am based in, buying from, or selling into Maine. Can I use this certificate?**
- **I am a drop shipper. Can I use this certificate?**
- **Do I have to fill this certificate out for every purchase?**
- **Can this certificate be used as a blanket certificate?**
- **Who determines whether this certificate will be accepted?**
- **I have been asked to accept this certificate. How do I know whether I should accept it?**
- **Is there a more recent version of this certificate?**
- **To whom should I talk to for more information?**

### **To whom do I give this certificate?**

If you are purchasing goods for resale, you will give this certificate to your vendor, so that your vendor will not charge you sales tax.

If you are selling goods for resale, and you have received this certificate from your buyer, you will keep the certificate on file.

### **Can I register for multiple states simultaneously?**

A buyer must be registered as a retailer for sales/use tax in states where the buyer has sales/use tax nexus in a state. Registration in each state must be done separately with that state. See the state tax agency's website. The Federal Tax Administrators (FTA) maintains a centralized list of links to state agency websites: <https://taxadmin.memberclicks.net/state-tax-agencies>. The Streamlined Sales Tax Governing Board, Inc. maintains a centralized registration system that can be used to register in states that are members. For more information, see [www.streamlinedsalestax.org](http://www.streamlinedsalestax.org).

### **I have received this certificate from my customer. What do I do with it?**

Once you have examined the certificate and you have accepted it, you will keep it on file as prescribed by applicable state laws. The relevant state will generally be the state where you are located, or the state where the sales transaction took place.

### **Am I the Buyer or the Seller?**

If you are purchasing goods for resale, you are the Buyer. If you are selling goods to a buyer who is purchasing them for resale, you are the Seller.

**What is the purpose of this certificate?**

This certificate is to be used as supporting documentation that the Seller should not collect sales tax because the good or service sold to the Buyer, is exempt from the tax as a sale for resale or as an ingredient or component of a product manufactured by the Buyer and to be resold.

**How do I fill out the certificate?**

The individual filling out the certificate is referred to as the Buyer. The first two lines, “Issued to Seller” and “Address”, should be filled in with the name and address of the Seller. The rest of the information refers to the Buyer (name and address of Buyer, business engaged in, description of business, property or services to be purchased). The line next to each state abbreviation should be filled out with the relevant state ID number.

**What information goes on the line next to each state abbreviation?**

The line next to each state abbreviation should be filled in with the relevant state ID number. This will be the sales/use tax registration or resale authorization number issued by the state (see next FAQ for an exception). For example, on the line next to AL, provide the sales/use tax registration number issued by Alabama. The relevant registration number may be given various names in the different states. Some of the terms for this number are State Registration or Seller’s Permit Number. Regardless of the name, this will be a number that has been issued by the state to the Buyer (see next FAQ for an exception). This number is generally associated with the reseller’s authority to collect and remit sales/use tax.

**What if I don’t have a registration number for any (or some) state(s)?**

The states vary in their rules regarding requirements for a reseller exemption or exclusion. Some states require that the reseller (Buyer) be registered to collect sales tax in the state where the reseller makes its purchase. Other states will accept the certificate if the registration number is provided for some other state (such as the resident state of the Buyer). You should check with the relevant state to determine whether you meet the requirements of that state.

**Who should use this resale certificate?**

A Buyer who is registered in one of the states listed on the resale certificate may be able to use this certificate to make purchases of tangible property or taxable services that are for resale tax-exempt. States vary in their policies for use of this certificate. Questions regarding your specific eligibility to use this certificate should be addressed to the revenue department of the relevant state.

**Can I use this resale certificate?**

The states vary in their rules for use of this resale certificate. You should check with the relevant state to determine whether you can use this resale certificate for purchases from sellers registered in that state. The footnotes to the certificate provide some guidance; however, the Multistate Tax Commission cannot guarantee that any state will accept this certificate. States may change their policies without informing the Multistate Tax Commission.

**Which states accept the certificate?**

States listed on the certificate accepted this certificate as of December 1, 2020. States may change their policies for acceptance of the certificate without notifying the Multistate Tax Commission. You may check with the relevant state to determine the current status of the state’s acceptance policy. See next FAQ.

**I am based in, buying from, or selling into Maine. Can I use this certificate?**

Please contact Maine Revenue Services.

**I am a drop shipper. Can I use this certificate?**

If you are the Buyer and your Seller ships directly to your customers, you may be able to use this certificate because you are a reseller. However, your Seller may be unwilling to accept this certificate if you are not

registered to collect sales tax in the state(s) where your customers are located.

If you are the Seller, and you have nexus with the state(s) into which you are shipping to your Buyer's customers, you may be required by such state(s) to remit sales tax on those sales if your Buyer is not registered to collect sales tax.

**Do I have to fill this resale certificate out for every purchase?**

In many cases, this certificate can be used as a blanket certificate, so that you will only need to fill it out once for each of your Sellers. Some states require periodic replacement with a renewed certificate (see notes on certificate).

**Can this resale certificate be used as a blanket certificate?**

In many states this certificate can be used as a blanket certificate. You should verify this with the applicable state. A blanket certificate is one that can be kept on file for multiple transactions between a specific Buyer and specific Seller.

**Who determines whether this resale certificate will be accepted?**

The Seller will determine whether it will accept the certificate from the Buyer. The applicable state will determine whether a certificate is acceptable for the purpose of demonstrating that sales tax was properly exempted. The applicable state will generally be the state where the Seller is located or has nexus or the state where the sales transaction took place, or where the Buyer is located. The Multistate Tax Commission does not determine whether this certificate will be accepted either by the Seller or the applicable state.

**I have been asked to accept this resale certificate. How do I know whether I should accept it?**

You should contact your state revenue department if you are not familiar with the policies regarding acceptance of resale certificates.

In order for the certificate to be accepted in good faith by the Seller, Seller must exercise care that the property or service being sold is of a type normally sold wholesale, resold, leased, rented or incorporated as an ingredient or component of a product manufactured by Buyer and then resold in the usual course of its business. A Seller failing to exercise care could be held liable for the sales tax due in some states.

**Is there a more recent version of this certificate?**

No. The most recent version is posted on our website (revised as of February 4, 2022). You may have seen a version that has been modified in an unauthorized manner. You should not use any version other than the one available on our website.

**Whom should I talk to for more information?**

For information regarding whether the certificate will be accepted in the applicable state, you should contact the revenue department of that state. The Multistate Tax Commission's [Member States](#) webpage has links to revenue department websites.

# Request for Taxpayer Identification Number and Certification

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

► Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

Print or type. See Specific Instructions on page 3.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only <b>one</b> of the following seven boxes.  <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____ <b>Note:</b> Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is <b>not</b> disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) ► _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):  Exempt payee code (if any) _____  Exemption from FATCA reporting code (if any) _____  <i>(Applies to accounts maintained outside the U.S.)</i>
	5 Address (number, street, and apt. or suite no.) See instructions.	Requester's name and address (optional)
	6 City, state, and ZIP code	
	7 List account number(s) here (optional)	

## Part I Taxpayer Identification Number (TIN)

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

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

Social security number											
				-				-			
or											
Employer identification number											
					-						

## Part II Certification

Under penalties of perjury, I certify that:

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

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

Sign Here	Signature of U.S. person ►	Date ►
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## General Instructions

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

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

## Purpose of Form

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

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

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

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

By signing the filled-out form, you:

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

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

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

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

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

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

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

**Foreign person.** If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

**Nonresident alien who becomes a resident alien.** Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

**Example.** Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

## Backup Withholding

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

**Payments you receive will be subject to backup withholding if:**

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the instructions for Part II for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

## What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

## Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

## Penalties

**Failure to furnish TIN.** If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

**Civil penalty for false information with respect to withholding.** If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

**Criminal penalty for falsifying information.** Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

**Misuse of TINs.** If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

## Specific Instructions

### Line 1

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

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

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

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

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

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

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

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

### Line 2

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

### Line 3

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

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

### Line 4, Exemptions

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

#### Exempt payee code.

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

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

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



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

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

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

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

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

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

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

## Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

## Line 6

Enter your city, state, and ZIP code.

## Part I. Taxpayer Identification Number (TIN)

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

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

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

**Note:** See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at [www.SSA.gov](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. Go to [www.irs.gov/Forms](http://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](http://www.irs.gov/OrderForms) to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

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

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

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

## Part II. Certification

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

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

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

**1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.**

You must give your correct TIN, but you do not have to sign the certification.

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

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

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

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

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

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
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 <sup>2</sup>
5. 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>
6. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
7. Grantor trust filing under Optional Form 1099 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 <sup>4</sup>
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

<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*, earlier.

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

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

**Secure Your Tax Records From Identity Theft**

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

To reduce your risk:

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

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

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

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

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

**Protect yourself from suspicious emails or phishing schemes.**

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at [spam@uce.gov](mailto:spam@uce.gov) or report them at [www.ftc.gov/complaint](http://www.ftc.gov/complaint). You can contact the FTC at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027.

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

## Privacy Act Notice

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

**Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)**

- For use by individuals. Entities must use Form W-8BEN-E.
- Go to [www.irs.gov/FormW8BEN](http://www.irs.gov/FormW8BEN) for instructions and the latest information.
- Give this form to the withholding agent or payer. Do not send to the IRS.

OMB No. 1545-1621

**Do NOT use this form if:**

- You are NOT an individual . . . . . W-8BEN-E
- You are a U.S. citizen or other U.S. person, including a resident alien individual . . . . . W-9
- You are a beneficial owner claiming that income is effectively connected with the conduct of trade or business within the United States (other than personal services) . . . . . W-8ECI
- You are a beneficial owner who is receiving compensation for personal services performed in the United States . . . . . 8233 or W-4
- You are a person acting as an intermediary . . . . . W-8IMY

**Instead, use Form:**

**Note:** If you are resident in a FATCA partner jurisdiction (that is, a Model 1 IGA jurisdiction with reciprocity), certain tax account information may be provided to your jurisdiction of residence.

**Part I Identification of Beneficial Owner** (see instructions)

<b>1</b> Name of individual who is the beneficial owner	<b>2</b> Country of citizenship
<b>3</b> Permanent residence address (street, apt. or suite no., or rural route). <b>Do not use a P.O. box or in-care-of address.</b>	
City or town, state or province. Include postal code where appropriate.	Country
<b>4</b> Mailing address (if different from above)	
City or town, state or province. Include postal code where appropriate.	Country
<b>5</b> U.S. taxpayer identification number (SSN or ITIN), if required (see instructions)	
<b>6a</b> Foreign tax identifying number (see instructions)	<b>6b</b> Check if FTIN not legally required . . . . . <input type="checkbox"/>
<b>7</b> Reference number(s) (see instructions)	<b>8</b> Date of birth (MM-DD-YYYY) (see instructions)

**Part II Claim of Tax Treaty Benefits** (for chapter 3 purposes only) (see instructions)

- 9** I certify that the beneficial owner is a resident of \_\_\_\_\_ within the meaning of the income tax treaty between the United States and that country.
- 10 Special rates and conditions** (if applicable—see instructions): The beneficial owner is claiming the provisions of Article and paragraph \_\_\_\_\_ of the treaty identified on line 9 above to claim a \_\_\_\_\_ % rate of withholding on (specify type of income): \_\_\_\_\_.
- Explain the additional conditions in the Article and paragraph the beneficial owner meets to be eligible for the rate of withholding: \_\_\_\_\_.

**Part III Certification**

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- I am the individual that is the beneficial owner (or am authorized to sign for the individual that is the beneficial owner) of all the income or proceeds to which this form relates or am using this form to document myself for chapter 4 purposes;
- The person named on line 1 of this form is not a U.S. person;
- This form relates to:
  - (a) income not effectively connected with the conduct of a trade or business in the United States;
  - (b) income effectively connected with the conduct of a trade or business in the United States but is not subject to tax under an applicable income tax treaty;
  - (c) the partner's share of a partnership's effectively connected taxable income; or
  - (d) the partner's amount realized from the transfer of a partnership interest subject to withholding under section 1446(f);
- The person named on line 1 of this form is a resident of the treaty country listed on line 9 of the form (if any) within the meaning of the income tax treaty between the United States and that country; and
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner. **I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.**

**Sign Here**
☐ I certify that I have the capacity to sign for the person identified on line 1 of this form.

Signature of beneficial owner (or individual authorized to sign for beneficial owner)

Date (MM-DD-YYYY)

Print name of signer

**Certificate of Status of Beneficial Owner for  
United States Tax Withholding and Reporting (Entities)**

► For use by entities. Individuals must use Form W-8BEN. ► Section references are to the Internal Revenue Code.  
► Go to [www.irs.gov/FormW8BENE](http://www.irs.gov/FormW8BENE) for instructions and the latest information.  
► Give this form to the withholding agent or payer. Do not send to the IRS.

OMB No. 1545-1621

**Do NOT use this form for:**

- U.S. entity or U.S. citizen or resident . . . . . W-9
- A foreign individual . . . . . W-8BEN (Individual) or Form 8233
- A foreign individual or entity claiming that income is effectively connected with the conduct of trade or business within the United States (unless claiming treaty benefits) . . . . . W-8ECI
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions) . . . W-8IMY
- A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession claiming that income is effectively connected U.S. income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (unless claiming treaty benefits) (see instructions for other exceptions) . . . . . W-8ECI or W-8EXP
- Any person acting as an intermediary (including a qualified intermediary acting as a qualified derivatives dealer) . . . . . W-8IMY

**Instead use Form:****Part I Identification of Beneficial Owner****1** Name of organization that is the beneficial owner**2** Country of incorporation or organization**3** Name of disregarded entity receiving the payment (if applicable, see instructions)**4** Chapter 3 Status (entity type) (Must check one box only):☐ Simple trust☐ Tax-exempt organization☐ Corporation☐ Complex trust☐ Partnership☐ Foreign Government - Controlled Entity☐ Central Bank of Issue☐ Private foundation☐ Estate☐ Foreign Government - Integral Part☐ Grantor trust☐ Disregarded entity☐ International organizationIf you entered disregarded entity, partnership, simple trust, or grantor trust above, is the entity a hybrid making a treaty claim? If "Yes," complete Part III. ☐ Yes ☐ No**5** Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status.)☐ Nonparticipating FFI (including an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner).☐ Nonreporting IGA FFI. Complete Part XII.☐ Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.☐ Participating FFI.☐ International organization. Complete Part XIV.☐ Reporting Model 1 FFI.☐ Exempt retirement plans. Complete Part XV.☐ Reporting Model 2 FFI.☐ Entity wholly owned by exempt beneficial owners. Complete Part XVI.☐ Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XII). See instructions.☐ Territory financial institution. Complete Part XVII.☐ Excepted nonfinancial group entity. Complete Part XVIII.☐ Sponsored FFI. Complete Part IV.☐ Excepted nonfinancial start-up company. Complete Part XIX.☐ Certified deemed-compliant nonregistering local bank. Complete Part V.☐ Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.☐ Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.☐ 501(c) organization. Complete Part XXI.☐ Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.☐ Nonprofit organization. Complete Part XXII.☐ Certified deemed-compliant limited life debt investment entity. Complete Part VIII.☐ Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.☐ Certain investment entities that do not maintain financial accounts. Complete Part IX.☐ Excepted territory NFFE. Complete Part XXIV.☐ Owner-documented FFI. Complete Part X.☐ Active NFFE. Complete Part XXV.☐ Restricted distributor. Complete Part XI.☐ Passive NFFE. Complete Part XXVI.☐ Excepted inter-affiliate FFI. Complete Part XXVII.☐ Direct reporting NFFE.☐ Sponsored direct reporting NFFE. Complete Part XXVIII.☐ Account that is not a financial account.**6** Permanent residence address (street, apt. or suite no., or rural route). **Do not use a P.O. box or in-care-of address** (other than a registered address).

City or town, state or province. Include postal code where appropriate.

Country

**7** Mailing address (if different from above)

City or town, state or province. Include postal code where appropriate.

Country

**Part I Identification of Beneficial Owner** *(continued)***8** U.S. taxpayer identification number (TIN), if required \_\_\_\_\_**9a** GIIN \_\_\_\_\_**b** Foreign TIN \_\_\_\_\_**c** Check if FTIN not legally required. . . . . ☐**10** Reference number(s) (see instructions) \_\_\_\_\_**Note:** Please complete remainder of the form including signing the form in Part XXX.**Part II Disregarded Entity or Branch Receiving Payment.** (Complete only if a disregarded entity with a GIIN or a branch of an FFI in a country other than the FFI's country of residence. See instructions.)**11** Chapter 4 Status (FATCA status) of disregarded entity or branch receiving payment☐ Branch treated as nonparticipating FFI.☐ Reporting Model 1 FFI.☐ U.S. Branch.☐ Participating FFI.☐ Reporting Model 2 FFI.**12** Address of disregarded entity or branch (street, apt. or suite no., or rural route). **Do not use a P.O. box or in-care-of address** (other than a registered address). \_\_\_\_\_

City or town, state or province. Include postal code where appropriate. \_\_\_\_\_

Country \_\_\_\_\_

**13** GIIN (if any) \_\_\_\_\_**Part III Claim of Tax Treaty Benefits** (if applicable). (For chapter 3 purposes only.)**14** I certify that (check all that apply):**a** ☐ The beneficial owner is a resident of \_\_\_\_\_ within the meaning of the income tax treaty between the United States and that country.**b** ☐ The beneficial owner derives the item (or items) of income for which the treaty benefits are claimed, and, if applicable, meets the requirements of the treaty provision dealing with limitation on benefits. The following are types of limitation on benefits provisions that may be included in an applicable tax treaty (check only one; see instructions):☐ Government☐ Company that meets the ownership and base erosion test☐ Tax-exempt pension trust or pension fund☐ Company that meets the derivative benefits test☐ Other tax-exempt organization☐ Company with an item of income that meets active trade or business test☐ Publicly traded corporation☐ Favorable discretionary determination by the U.S. competent authority received☐ Subsidiary of a publicly traded corporation☐ No LOB article in treaty☐ Other (specify Article and paragraph): \_\_\_\_\_**c** ☐ The beneficial owner is claiming treaty benefits for U.S. source dividends received from a foreign corporation or interest from a U.S. trade or business of a foreign corporation and meets qualified resident status (see instructions).**15 Special rates and conditions** (if applicable—see instructions):

The beneficial owner is claiming the provisions of Article and paragraph \_\_\_\_\_

of the treaty identified on line 14a above to claim a \_\_\_\_\_ % rate of withholding on (specify type of income): \_\_\_\_\_

Explain the additional conditions in the Article the beneficial owner meets to be eligible for the rate of withholding: \_\_\_\_\_

**Part IV Sponsored FFI****16** Name of sponsoring entity: \_\_\_\_\_**17 Check whichever box applies.**☐ I certify that the entity identified in Part I:

- Is an investment entity;
- Is not a QI, WP (except to the extent permitted in the withholding foreign partnership agreement), or WT; **and**
- Has agreed with the entity identified above (that is not a nonparticipating FFI) to act as the sponsoring entity for this entity.

☐ I certify that the entity identified in Part I:

- Is a controlled foreign corporation as defined in section 957(a);
- Is not a QI, WP, or WT;
- Is wholly owned, directly or indirectly, by the U.S. financial institution identified above that agrees to act as the sponsoring entity for this entity; **and**
- Shares a common electronic account system with the sponsoring entity (identified above) that enables the sponsoring entity to identify all account holders and payees of the entity and to access all account and customer information maintained by the entity including, but not limited to, customer identification information, customer documentation, account balance, and all payments made to account holders or payees.

**Part V Certified Deemed-Compliant Nonregistering Local Bank**18 ☐ I certify that the FFI identified in Part I:

- Operates and is licensed solely as a bank or credit union (or similar cooperative credit organization operated without profit) in its country of incorporation or organization;
- Engages primarily in the business of receiving deposits from and making loans to, with respect to a bank, retail customers unrelated to such bank and, with respect to a credit union or similar cooperative credit organization, members, provided that no member has a greater than 5% interest in such credit union or cooperative credit organization;
- Does not solicit account holders outside its country of organization;
- Has no fixed place of business outside such country (for this purpose, a fixed place of business does not include a location that is not advertised to the public and from which the FFI performs solely administrative support functions);
- Has no more than \$175 million in assets on its balance sheet and, if it is a member of an expanded affiliated group, the group has no more than \$500 million in total assets on its consolidated or combined balance sheets; **and**
- Does not have any member of its expanded affiliated group that is a foreign financial institution, other than a foreign financial institution that is incorporated or organized in the same country as the FFI identified in Part I and that meets the requirements set forth in this part.

**Part VI Certified Deemed-Compliant FFI with Only Low-Value Accounts**19 ☐ I certify that the FFI identified in Part I:

- Is not engaged primarily in the business of investing, reinvesting, or trading in securities, partnership interests, commodities, notional principal contracts, insurance or annuity contracts, or any interest (including a futures or forward contract or option) in such security, partnership interest, commodity, notional principal contract, insurance contract or annuity contract;
- No financial account maintained by the FFI or any member of its expanded affiliated group, if any, has a balance or value in excess of \$50,000 (as determined after applying applicable account aggregation rules); **and**
- Neither the FFI nor the entire expanded affiliated group, if any, of the FFI, have more than \$50 million in assets on its consolidated or combined balance sheet as of the end of its most recent accounting year.

**Part VII Certified Deemed-Compliant Sponsored, Closely Held Investment Vehicle**

20 Name of sponsoring entity: \_\_\_\_\_

21 ☐ I certify that the entity identified in Part I:

- Is an FFI solely because it is an investment entity described in Regulations section 1.1471-5(e)(4);
- Is not a QI, WP, or WT;
- Will have all of its due diligence, withholding, and reporting responsibilities (determined as if the FFI were a participating FFI) fulfilled by the sponsoring entity identified on line 20; **and**
- 20 or fewer individuals own all of the debt and equity interests in the entity (disregarding debt interests owned by U.S. financial institutions, participating FFIs, registered deemed-compliant FFIs, and certified deemed-compliant FFIs and equity interests owned by an entity if that entity owns 100% of the equity interests in the FFI and is itself a sponsored FFI).

**Part VIII Certified Deemed-Compliant Limited Life Debt Investment Entity**22 ☐ I certify that the entity identified in Part I:

- Was in existence as of January 17, 2013;
- Issued all classes of its debt or equity interests to investors on or before January 17, 2013, pursuant to a trust indenture or similar agreement; **and**
- Is certified deemed-compliant because it satisfies the requirements to be treated as a limited life debt investment entity (such as the restrictions with respect to its assets and other requirements under Regulations section 1.1471-5(f)(2)(iv)).

**Part IX Certain Investment Entities that Do Not Maintain Financial Accounts**23 ☐ I certify that the entity identified in Part I:

- Is a financial institution solely because it is an investment entity described in Regulations section 1.1471-5(e)(4)(i)(A), **and**
- Does not maintain financial accounts.

**Part X Owner-Documented FFI**

**Note:** This status only applies if the U.S. financial institution, participating FFI, or reporting Model 1 FFI to which this form is given has agreed that it will treat the FFI as an owner-documented FFI (see instructions for eligibility requirements). In addition, the FFI must make the certifications below.

24a ☐ (All owner-documented FFIs check here) I certify that the FFI identified in Part I:

- Does not act as an intermediary;
- Does not accept deposits in the ordinary course of a banking or similar business;
- Does not hold, as a substantial portion of its business, financial assets for the account of others;
- Is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account;
- Is not owned by or in an expanded affiliated group with an entity that accepts deposits in the ordinary course of a banking or similar business, holds, as a substantial portion of its business, financial assets for the account of others, or is an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account;
- Does not maintain a financial account for any nonparticipating FFI; **and**
- Does not have any specified U.S. persons that own an equity interest or debt interest (other than a debt interest that is not a financial account or that has a balance or value not exceeding \$50,000) in the FFI other than those identified on the FFI owner reporting statement.



**Part X Owner-Documented FFI** *(continued)***Check box 24b or 24c, whichever applies.**

- b** ☐ I certify that the FFI identified in Part I:
- Has provided, or will provide, an FFI owner reporting statement that contains:
    - (i) The name, address, TIN (if any), chapter 4 status, and type of documentation provided (if required) of every individual and specified U.S. person that owns a direct or indirect equity interest in the owner-documented FFI (looking through all entities other than specified U.S. persons);
    - (ii) The name, address, TIN (if any), and chapter 4 status of every individual and specified U.S. person that owns a debt interest in the owner-documented FFI (including any indirect debt interest, which includes debt interests in any entity that directly or indirectly owns the payee or any direct or indirect equity interest in a debt holder of the payee) that constitutes a financial account in excess of \$50,000 (disregarding all such debt interests owned by participating FFIs, registered deemed-compliant FFIs, certified deemed-compliant FFIs, excepted NFFEs, exempt beneficial owners, or U.S. persons other than specified U.S. persons); **and**
    - (iii) Any additional information the withholding agent requests in order to fulfill its obligations with respect to the entity.
  - Has provided, or will provide, valid documentation meeting the requirements of Regulations section 1.1471-3(d)(6)(iii) for each person identified in the FFI owner reporting statement.
- c** ☐ I certify that the FFI identified in Part I has provided, or will provide, an auditor's letter, signed within 4 years of the date of payment, from an independent accounting firm or legal representative with a location in the United States stating that the firm or representative has reviewed the FFI's documentation with respect to all of its owners and debt holders identified in Regulations section 1.1471-3(d)(6)(iv)(A)(2), and that the FFI meets all the requirements to be an owner-documented FFI. The FFI identified in Part I has also provided, or will provide, an FFI owner reporting statement of its owners that are specified U.S. persons and Form(s) W-9, with applicable waivers.

**Check box 24d if applicable** (optional, see instructions).

- d** ☐ I certify that the entity identified on line 1 is a trust that does not have any contingent beneficiaries or designated classes with unidentified beneficiaries.

**Part XI Restricted Distributor**

- 25a** ☐ (All restricted distributors check here) I certify that the entity identified in Part I:
- Operates as a distributor with respect to debt or equity interests of the restricted fund with respect to which this form is furnished;
  - Provides investment services to at least 30 customers unrelated to each other and less than half of its customers are related to each other;
  - Is required to perform AML due diligence procedures under the anti-money laundering laws of its country of organization (which is an FATF-compliant jurisdiction);
  - Operates solely in its country of incorporation or organization, has no fixed place of business outside of that country, and has the same country of incorporation or organization as all members of its affiliated group, if any;
  - Does not solicit customers outside its country of incorporation or organization;
  - Has no more than \$175 million in total assets under management and no more than \$7 million in gross revenue on its income statement for the most recent accounting year;
  - Is not a member of an expanded affiliated group that has more than \$500 million in total assets under management or more than \$20 million in gross revenue for its most recent accounting year on a combined or consolidated income statement; **and**
  - Does not distribute any debt or securities of the restricted fund to specified U.S. persons, passive NFFEs with one or more substantial U.S. owners, or nonparticipating FFIs.

**Check box 25b or 25c, whichever applies.**

I further certify that with respect to all sales of debt or equity interests in the restricted fund with respect to which this form is furnished that are made after December 31, 2011, the entity identified in Part I:

- b** ☐ Has been bound by a distribution agreement that contained a general prohibition on the sale of debt or securities to U.S. entities and U.S. resident individuals and is currently bound by a distribution agreement that contains a prohibition of the sale of debt or securities to any specified U.S. person, passive NFFE with one or more substantial U.S. owners, or nonparticipating FFI.
- c** ☐ Is currently bound by a distribution agreement that contains a prohibition on the sale of debt or securities to any specified U.S. person, passive NFFE with one or more substantial U.S. owners, or nonparticipating FFI and, for all sales made prior to the time that such a restriction was included in its distribution agreement, has reviewed all accounts related to such sales in accordance with the procedures identified in Regulations section 1.1471-4(c) applicable to preexisting accounts and has redeemed or retired any, or caused the restricted fund to transfer the securities to a distributor that is a participating FFI or reporting Model 1 FFI securities which were sold to specified U.S. persons, passive NFFEs with one or more substantial U.S. owners, or nonparticipating FFIs.



**Part XII Nonreporting IGA FFI**

**26** ☐ I certify that the entity identified in Part I:

- Meets the requirements to be considered a nonreporting financial institution pursuant to an applicable IGA between the United States and \_\_\_\_\_ . The applicable IGA is a ☐ Model 1 IGA or a ☐ Model 2 IGA; and is treated as a \_\_\_\_\_ under the provisions of the applicable IGA or Treasury regulations (if applicable, see instructions);
- If you are a trustee documented trust or a sponsored entity, provide the name of the trustee or sponsor \_\_\_\_\_ . The trustee is: ☐ U.S. ☐ Foreign

**Part XIII Foreign Government, Government of a U.S. Possession, or Foreign Central Bank of Issue**

**27** ☐ I certify that the entity identified in Part I is the beneficial owner of the payment, and is not engaged in commercial financial activities of a type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (except as permitted in Regulations section 1.1471-6(h)(2)).

**Part XIV International Organization**

**Check box 28a or 28b, whichever applies.**

**28a** ☐ I certify that the entity identified in Part I is an international organization described in section 7701(a)(18).

**b** ☐ I certify that the entity identified in Part I:

- Is comprised primarily of foreign governments;
- Is recognized as an intergovernmental or supranational organization under a foreign law similar to the International Organizations Immunities Act or that has in effect a headquarters agreement with a foreign government;
- The benefit of the entity's income does not inure to any private person; **and**
- Is the beneficial owner of the payment and is not engaged in commercial financial activities of a type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (except as permitted in Regulations section 1.1471-6(h)(2)).

**Part XV Exempt Retirement Plans**

**Check box 29a, b, c, d, e, or f, whichever applies.**

**29a** ☐ I certify that the entity identified in Part I:

- Is established in a country with which the United States has an income tax treaty in force (see Part III if claiming treaty benefits);
- Is operated principally to administer or provide pension or retirement benefits; **and**
- Is entitled to treaty benefits on income that the fund derives from U.S. sources (or would be entitled to benefits if it derived any such income) as a resident of the other country which satisfies any applicable limitation on benefits requirement.

**b** ☐ I certify that the entity identified in Part I:

- Is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are former employees of one or more employers in consideration for services rendered;
- No single beneficiary has a right to more than 5% of the FFI's assets;
- Is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in the country in which the fund is established or operated; **and**
  - (i) Is generally exempt from tax on investment income under the laws of the country in which it is established or operates due to its status as a retirement or pension plan;
  - (ii) Receives at least 50% of its total contributions from sponsoring employers (disregarding transfers of assets from other plans described in this part, retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, other retirement funds described in an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(b)(2)(i)(A));
  - (iii) Either does not permit or penalizes distributions or withdrawals made before the occurrence of specified events related to retirement, disability, or death (except rollover distributions to accounts described in Regulations section 1.1471-5(b)(2)(i)(A) (referring to retirement and pension accounts), to retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, or to other retirement funds described in this part or in an applicable Model 1 or Model 2 IGA); **or**
  - (iv) Limits contributions by employees to the fund by reference to earned income of the employee or may not exceed \$50,000 annually.

**c** ☐ I certify that the entity identified in Part I:

- Is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are former employees of one or more employers in consideration for services rendered;
- Has fewer than 50 participants;
- Is sponsored by one or more employers each of which is not an investment entity or passive NFFE;
- Employee and employer contributions to the fund (disregarding transfers of assets from other plans described in this part, retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(b)(2)(i)(A)) are limited by reference to earned income and compensation of the employee, respectively;
- Participants that are not residents of the country in which the fund is established or operated are not entitled to more than 20% of the fund's assets; **and**
- Is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in the country in which the fund is established or operates.

**Part XV Exempt Retirement Plans (continued)**

- d ☐ I certify that the entity identified in Part I is formed pursuant to a pension plan that would meet the requirements of section 401(a), other than the requirement that the plan be funded by a trust created or organized in the United States.
- e ☐ I certify that the entity identified in Part I is established exclusively to earn income for the benefit of one or more retirement funds described in this part or in an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(b)(2)(i)(A) (referring to retirement and pension accounts), or retirement and pension accounts described in an applicable Model 1 or Model 2 IGA.
- f ☐ I certify that the entity identified in Part I:
- Is established and sponsored by a foreign government, international organization, central bank of issue, or government of a U.S. possession (each as defined in Regulations section 1.1471-6) or an exempt beneficial owner described in an applicable Model 1 or Model 2 IGA to provide retirement, disability, or death benefits to beneficiaries or participants that are current or former employees of the sponsor (or persons designated by such employees); **or**
  - Is established and sponsored by a foreign government, international organization, central bank of issue, or government of a U.S. possession (each as defined in Regulations section 1.1471-6) or an exempt beneficial owner described in an applicable Model 1 or Model 2 IGA to provide retirement, disability, or death benefits to beneficiaries or participants that are not current or former employees of such sponsor, but are in consideration of personal services performed for the sponsor.

**Part XVI Entity Wholly Owned by Exempt Beneficial Owners**

- 30 ☐ I certify that the entity identified in Part I:
- Is an FFI solely because it is an investment entity;
  - Each direct holder of an equity interest in the investment entity is an exempt beneficial owner described in Regulations section 1.1471-6 or in an applicable Model 1 or Model 2 IGA;
  - Each direct holder of a debt interest in the investment entity is either a depository institution (with respect to a loan made to such entity) or an exempt beneficial owner described in Regulations section 1.1471-6 or an applicable Model 1 or Model 2 IGA.
  - Has provided an owner reporting statement that contains the name, address, TIN (if any), chapter 4 status, and a description of the type of documentation provided to the withholding agent for every person that owns a debt interest constituting a financial account or direct equity interest in the entity; **and**
  - Has provided documentation establishing that every owner of the entity is an entity described in Regulations section 1.1471-6(b), (c), (d), (e), (f) and/or (g) without regard to whether such owners are beneficial owners.

**Part XVII Territory Financial Institution**

- 31 ☐ I certify that the entity identified in Part I is a financial institution (other than an investment entity) that is incorporated or organized under the laws of a possession of the United States.

**Part XVIII Excepted Nonfinancial Group Entity**

- 32 ☐ I certify that the entity identified in Part I:
- Is a holding company, treasury center, or captive finance company and substantially all of the entity's activities are functions described in Regulations section 1.1471-5(e)(5)(i)(C) through (E);
  - Is a member of a nonfinancial group described in Regulations section 1.1471-5(e)(5)(i)(B);
  - Is not a depository or custodial institution (other than for members of the entity's expanded affiliated group); **and**
  - Does not function (or hold itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle with an investment strategy to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.

**Part XIX Excepted Nonfinancial Start-Up Company**

- 33 ☐ I certify that the entity identified in Part I:
- Was formed on (or, in the case of a new line of business, the date of board resolution approving the new line of business) \_\_\_\_\_ (date must be less than 24 months prior to date of payment);
  - Is not yet operating a business and has no prior operating history or is investing capital in assets with the intent to operate a new line of business other than that of a financial institution or passive NFFE;
  - Is investing capital into assets with the intent to operate a business other than that of a financial institution; **and**
  - Does not function (or hold itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.

**Part XX Excepted Nonfinancial Entity in Liquidation or Bankruptcy**

- 34 ☐ I certify that the entity identified in Part I:
- Filed a plan of liquidation, filed a plan of reorganization, or filed for bankruptcy on \_\_\_\_\_;
  - During the past 5 years has not been engaged in business as a financial institution or acted as a passive NFFE;
  - Is either liquidating or emerging from a reorganization or bankruptcy with the intent to continue or recommence operations as a nonfinancial entity; **and**
  - Has, or will provide, documentary evidence such as a bankruptcy filing or other public documentation that supports its claim if it remains in bankruptcy or liquidation for more than 3 years.

**Part XXI 501(c) Organization**

**35** ☐ I certify that the entity identified in Part I is a 501(c) organization that:

- Has been issued a determination letter from the IRS that is currently in effect concluding that the payee is a section 501(c) organization that is dated \_\_\_\_\_; **or**
- Has provided a copy of an opinion from U.S. counsel certifying that the payee is a section 501(c) organization (without regard to whether the payee is a foreign private foundation).

**Part XXII Nonprofit Organization**

**36** ☐ I certify that the entity identified in Part I is a nonprofit organization that meets the following requirements.

- The entity is established and maintained in its country of residence exclusively for religious, charitable, scientific, artistic, cultural or educational purposes;
- The entity is exempt from income tax in its country of residence;
- The entity has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
- Neither the applicable laws of the entity's country of residence nor the entity's formation documents permit any income or assets of the entity to be distributed to, or applied for the benefit of, a private person or noncharitable entity other than pursuant to the conduct of the entity's charitable activities or as payment of reasonable compensation for services rendered or payment representing the fair market value of property which the entity has purchased; **and**
- The applicable laws of the entity's country of residence or the entity's formation documents require that, upon the entity's liquidation or dissolution, all of its assets be distributed to an entity that is a foreign government, an integral part of a foreign government, a controlled entity of a foreign government, or another organization that is described in this part or escheats to the government of the entity's country of residence or any political subdivision thereof.

**Part XXIII Publicly Traded NFFE or NFFE Affiliate of a Publicly Traded Corporation**

**Check box 37a or 37b, whichever applies.**

**37a** ☐ I certify that:

- The entity identified in Part I is a foreign corporation that is not a financial institution; **and**

• The stock of such corporation is regularly traded on one or more established securities markets, including \_\_\_\_\_  
(name one securities exchange upon which the stock is regularly traded).

**b** ☐ I certify that:

- The entity identified in Part I is a foreign corporation that is not a financial institution;
- The entity identified in Part I is a member of the same expanded affiliated group as an entity the stock of which is regularly traded on an established securities market;
- The name of the entity, the stock of which is regularly traded on an established securities market, is \_\_\_\_\_; **and**
- The name of the securities market on which the stock is regularly traded is \_\_\_\_\_.

**Part XXIV Excepted Territory NFFE**

**38** ☐ I certify that:

- The entity identified in Part I is an entity that is organized in a possession of the United States;
- The entity identified in Part I:
  - (i) Does not accept deposits in the ordinary course of a banking or similar business;
  - (ii) Does not hold, as a substantial portion of its business, financial assets for the account of others; **or**
  - (iii) Is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account; **and**
- All of the owners of the entity identified in Part I are bona fide residents of the possession in which the NFFE is organized or incorporated.

**Part XXV Active NFFE**

**39** ☐ I certify that:

- The entity identified in Part I is a foreign entity that is not a financial institution;
- Less than 50% of such entity's gross income for the preceding calendar year is passive income; **and**
- Less than 50% of the assets held by such entity are assets that produce or are held for the production of passive income (calculated as a weighted average of the percentage of passive assets measured quarterly) (see instructions for the definition of passive income).

**Part XXVI Passive NFFE**

**40a** ☐ I certify that the entity identified in Part I is a foreign entity that is not a financial institution (other than an investment entity organized in a possession of the United States) and is not certifying its status as a publicly traded NFFE (or affiliate), excepted territory NFFE, active NFFE, direct reporting NFFE, or sponsored direct reporting NFFE.

**Check box 40b or 40c, whichever applies.**

**b** ☐ I further certify that the entity identified in Part I has no substantial U.S. owners (or, if applicable, no controlling U.S. persons); **or**

**c** ☐ I further certify that the entity identified in Part I has provided the name, address, and TIN of each substantial U.S. owner (or, if applicable, controlling U.S. person) of the NFFE in Part XXIX.

**Part XXVII**   **Excepted Inter-Affiliate FFI**

**41** ☐ I certify that the entity identified in Part I:

- Is a member of an expanded affiliated group;
- Does not maintain financial accounts (other than accounts maintained for members of its expanded affiliated group);
- Does not make withholdable payments to any person other than to members of its expanded affiliated group;
- Does not hold an account (other than depository accounts in the country in which the entity is operating to pay for expenses) with or receive payments from any withholding agent other than a member of its expanded affiliated group; **and**
- Has not agreed to report under Regulations section 1.1471-4(d)(2)(ii)(C) or otherwise act as an agent for chapter 4 purposes on behalf of any financial institution, including a member of its expanded affiliated group.

## Part XXVIII Sponsored Direct Reporting NFFE (see instructions for when this is permitted)

**42** Name of sponsoring entity:

**43** ☐ I certify that the entity identified in Part I is a direct reporting NFFE that is sponsored by the entity identified on line 42.

## Part XXIX Substantial U.S. Owners of Passive NFFE

As required by Part XXVI, provide the name, address, and TIN of each substantial U.S. owner of the NFFE. Please see the instructions for a definition of substantial U.S. owner. If providing the form to an FFI treated as a reporting Model 1 FFI or reporting Model 2 FFI, an NFFE may also use this part for reporting its controlling U.S. persons under an applicable IGA.

[illegible]

Part XXX Certification

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- The entity identified on line 1 of this form is the beneficial owner of all the income or proceeds to which this form relates, is using this form to certify its status for chapter 4 purposes, or is submitting this form for purposes of section 6050W or 6050Y;
- The entity identified on line 1 of this form is not a U.S. person;
- This form relates to: (a) income not effectively connected with the conduct of a trade or business in the United States, (b) income effectively connected with the conduct of a trade or business in the United States but is not subject to tax under an income tax treaty, (c) the partner's share of a partnership's effectively connected taxable income, or (d) the partner's amount realized from the transfer of a partnership interest subject to withholding under section 1446(f); **and**
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which the entity on line 1 is the beneficial owner or any withholding agent that can disburse or make payments of the income of which the entity on line 1 is the beneficial owner.

**I agree that I will submit a new form within 30 days if any certification on this form becomes incorrect.**

☐ I certify that I have the capacity to sign for the entity identified on line 1 of this form.

**Sign Here**

Signature of individual authorized to sign for beneficial owner

---

Print Name

Date (MM-DD-YYYY)

LEO SCHACHTER DIAMONDS LLC  
50 WEST 47<sup>TH</sup> STREET, SUITE #2100  
NEW YORK, NY 10036

Dear Domestic Vendors,

Please provide your ACH information below as Leo Schachter Diamonds LLC will only send payment via ACH to Domestic Vendors & will no longer cut checks.

DOMESTIC ACH BANKING INFORMATION

Vendor Name:

Name of the Bank:

Address of Bank:

ABA#:

Account Number:

Please provide your company A/R contact name & information:

A/R Contact Name:

Phone Number:

E-mail Address:

Fax Number:

Thank you for prompt attention to this matter.