

AMZ HOLLY LAKES, LLC SUBSCRIPTION BOOKLET

The securities purchased hereby have not been registered with the United States Securities and Exchange Commission (the "SEC") under the Securities Act of 1933, as amended (the "Securities Act"), and are being offered in reliance on exemptions from registration provided in Section 4(a)(2) of the Securities Act and Regulation D promulgated thereunder and preemption from the registration or qualification requirements (other than notice filing and fee provisions) of applicable state laws under the National Securities Markets Improvement Act of 1996. These securities involve a high degree of risk.

INSTRUCTIONS TO INVESTORS

Please read carefully the Confidential Private Placement Memorandum, dated June 24, 2013 and all exhibits thereto (the "Memorandum") for the sale of membership units ("Units") in AMZ Holly Lakes, LLC, a Texas limited liability company (the "Company"), as amended or supplemented from time to time (collectively, the "Offering"), before deciding to offer to purchase Units.

Each prospective purchaser ("Investor") of Units should examine the suitability of this type of investment in the context of his/her/its own needs, investment objectives and financial capabilities and should make his/her/its own independent investigation and decision as to suitability and as to the risk and potential gain involved. Each prospective Investor in Units is encouraged to consult with his/her/its attorney, accountant, financial consultant or other business or tax adviser regarding the risks and merits of the proposed investment.

If you, as an Investor, meet these qualifications and desire to purchase Units, then please complete and execute each document included in this Subscription Booklet and provide (i) a government issued form of picture identification (e.g., passport or driver license), (ii) a completed IRS form W-9 (blank form may be provided by Company upon request), and (iii) organizational documents if Investor is an entity (the "Subscription Documents"). The Subscription Documents should be delivered by mail or fax and Subscription Amount delivered by check, made out "AMZ Holly Lakes, LLC" or bank wire to the following:

Contact and check delivery address:

AMZ Holly Lakes, LLC
c/o AMZ Equity Partners, LLC
16200 Dallas Parkway, Suite 245
Dallas, TX 75248
Fax: 214-593-1974

Bank wires may be delivered to:

Bank: ViewPoint Bank
Reference: AMZ Holly Lakes, LLC
Acct #: 9700048037
Bank Routing #: 311987773

In connection with his/her/its subscription, each Investor is required to fund the entire purchase price for its Units (the "Subscription Amount") at a minimum principal amount of \$50,000, unless the minimum is waived by AMZ Equity Partners, LLC, a Texas limited liability company ("Manager") as the Company's Manager.

Based on the representations contained in these Subscription Documents and other information of which the Company has actual knowledge, the Manager will make the determination whether to proceed with the sale of Units to each Investor. If an Investor's subscription offer is not accepted, appropriate

notice thereof will be transmitted promptly to the Investor, the Subscription Documents will be appropriately marked, and the subscription proceeds will be returned, without interest or deduction of expenses, to the Investor. Any subscription for investment that is not accepted within 30 days is deemed automatically rejected.

Upon receipt by the Company of the executed Subscription Documents, verification by the Company of investment qualifications, receipt by the Manager of your Subscription Amount and acceptance of a subscription by the Company (the Company reserves the right, in its sole discretion, to accept or reject a subscription for any or no reason whatsoever), the Company will notify each Investor of receipt and acceptance of his/her/its subscription.

Investor information will be kept confidential, except to the extent disclosure may be required under any federal or state laws. The contrary notwithstanding, each person who agrees to invest in the Company hereby agrees that the Company may present the Subscription Documents or a copy hereof to its attorneys or such other parties as it, in its sole discretion, deems appropriate to assure itself that the proposed offer and sale of Units by the Company will not result in a violation of (i) the registration provisions of the Securities Act, (ii) the securities or "blue sky" laws of any state or (iii) any anti-money laundering statute or regulation.

If the Units are purchased through a custodial account (IRA, qualified plan, etc.), the custodian of such account will be the Investor and legal owner of the Units and must complete and sign all parts of the Subscription Documents, unless otherwise indicated. However, because the Units will be purchased for the benefit of a person/entity other than the custodian ("Beneficiary"), questions about correspondence information and Investor qualification should be answered according to the Beneficiary's personal information rather than that of the custodian. Distributions will be made to the custodian, unless the Company is instructed differently.

SUBSCRIPTION AGREEMENT

INVESTOR INFORMATION		
Name of Investor	Social Security # or Tax I.D.	
Street Address		
City	State	Zip Code
Phone Residency	Email	State/Nation of
Name and Title of Authorized Representative, if Investor is an Entity or Custodial Account		
Type of Entity or Custodial Account (IRA, Keogh, corporation, partnership, trust, limited liability company, etc.)		
Jurisdiction of Organization (accounts)	Date of Organization	Account Number (for custodial
CONTACT FOR CUSTODIAN BENEFICIARIES: Name of Beneficiary (investor)		
Street Address		
City	State	Zip Code

Will the investment in Units constitute 10% or more of the Investor's total assets; qualify as an Accredited Investor for any reason not described hereunder; or an un-accredited investor? If yes, the Investor should complete the Subscription Booklet contained in Exhibit 3 of the Memorandum.

1. The undersigned ("Investor") hereby subscribes for the dollar amount indicated on the signature page hereto (the "Subscription Amount") of limited liability company interests (the "Units") in AMZ Holly Lakes, LLC, a Texas limited liability company (the "Company"). The undersigned desires to be admitted as a member ("Member") of the Company, or to increase the undersigned's aggregate Subscription Amount (an "Add-On Investment").

2. The Units will be held by the undersigned as:

INDIVIDUAL INVESTOR CUSTODIAN ENTITY TENANTS-IN-COMMON
 COMMUNITY PROPERTY CORPORATION JOINT TENANTS
 LLC PARTNERSHIP TRUST

If the Units are intended to be held as Community Property, as Tenants-In-Common or Joint Tenancy, then each party (spouse) should execute this Agreement.

If the Units are being acquired by an entity (corporation, partnership, LLC or trust), then additional documentation of the organization and authorization to invest may be required by the Company. Such documents may include, without limitation: articles/certificates of incorporation, by-laws, operating/partnership agreements, certificates of trust or resolutions to invest.

3. To induce AMZ Equity Partners, LLC, a Texas limited liability company (the "Manager") as Manager of the Company to accept this subscription, the Investor hereby agrees and represents that:

(a) The Investor has transferred, by wire or by check, funds equal to the Subscription Amount to the Manager concurrently with submitting this Subscription Agreement.

(b) Within five (5) days after receipt of a written request from the Manager, the Investor shall provide such information and execute and deliver such documents as the Manager may reasonably request to comply with any and all laws and ordinances to which the Company may be subject, including the securities laws of the United States or any other applicable jurisdiction.

(c) The Company has entered into, and from time to time may enter into, separate Subscription Agreements with other investors for the sale of Units to such other investors. The sale of Units to such other investors and this sale of the Units shall be separate sales and this Subscription Agreement and the other Subscription Agreements shall be separate agreements.

(d) The Investor understands the meaning and legal consequences of, and that the Company and the Manager intend to rely upon, the representations and warranties contained in Sections 4 and 5 hereof, and the Investor hereby agrees to indemnify and hold harmless the Company and the Manager and each other Member of the Company or any manager, member, officer, employee, agent or affiliate thereof from and against any and all loss, damage or liability due to or arising out of a breach of any representation or warranty of the Investor, whether contained in the Company Agreement or this Subscription Agreement.

4. To induce the Manager to accept this subscription, the Investor hereby represents and warrants that that the above named subscriber in Units is an Accredited Investor, as defined by Rule 501 of Regulation D under the Securities Act of 1933, and Investor meets at least one of the following criteria (**initial all that apply**):

_____ The Investor is a natural person (individual) whose own net worth, taken together with the net worth of the Investor's spouse, exceeds \$1,000,000, excluding equity in the Investor's principal residence unless the net effect of his or her mortgage results in negative equity, the Investor should include any negative effects in calculating his or her net worth

_____ The Investor is a natural person (individual) who had an individual income in excess of \$200,000 (or joint income with the Investor spouse in excess of \$300,000) in each of the two previous years and who reasonably expects a gross income of the same this year.

_____ The Investor is an entity as to which all the equity owners are Accredited Investors. If this paragraph is initialed, the Investor represents and warrants that the Investor has verified all such equity owners' status as an Accredited Investor.

_____ The Investor is either (i) a corporation, (ii) an organization described in Section 501(c)(3) of the Internal Revenue Code, (iii) a trust, or (iv) a partnership, in each case not formed for the specific purpose of acquiring the securities offered, and in each case with total assets in excess of \$5,000,000.

5. To induce the Manager to accept this subscription, the Investor hereby further represents, warrants, acknowledges and agrees that:

(a) The information provided by the Investor, and any other information provided to the Manager by the Investor, is true and correct in all respects as of the date hereof and the Investor hereby agrees to promptly notify the Manager and supply corrective information to the Company if, prior to the consummation of its investment in the Company, any of such information becomes inaccurate or incomplete.

(b) The Investor, if an individual, is over 21 years of age, and the address set forth above is the true residence and domicile of the Investor, and the Investor has no present intention of becoming a resident or domiciliary of any other state or jurisdiction. If a corporation, trust, partnership or other entity, the Investor has its principal place of business at the address set forth above.

(c) The Investor has received and reviewed carefully the Confidential Private Offering Memorandum of the Company dated June 24, 2013 all supplements thereto (the "Memorandum") and the Company's Company Agreement, dated January 21, 2013 (the "Company Agreement").

(d) The Investor has had an opportunity to ask questions of and receive answers from the Manager, or a person or persons acting on its behalf, concerning the Company and the terms and conditions of this investment, and all such questions have been answered to the full satisfaction of the Investor.

(e) Except as set forth in this Subscription Agreement, no representations or warranties have been made to the Investor by the Company, the Manager or any partner, agent, employee or affiliate thereof, and in entering into this transaction the Investor is not relying upon any information, other than that contained herein or therein in the Memorandum, Exhibits to the Memorandum and the Company Agreement.

(f) The Investor has such knowledge and experience in financial and business matters that it is capable of evaluating the merits and risks of an investment in the Company and making an informed investment decision with respect thereto. The Investor has consulted its own advisers with respect to its proposed investment in the Company.

(g) The Investor is not making this subscription in any manner as a representative of a charitable remainder unitrust or a charitable remainder trust.

(h) The Investor has the financial ability to bear the economic risk of the Investor's investment, including a complete loss thereof, has adequate means for providing for its current needs and possible contingencies and has no need for liquidity in its investment.

- (i) The Investor is not acquiring the Units with a view towards distribution.
- (j) The Investor acknowledges and understands that:
 - (i) The Units are a speculative investment and involve a substantial degree of risk;
 - (ii) Neither the Company nor the Manager has a significant financial or operating history;
 - (iii) The Units have not been registered under the Securities Act in reliance on an exemption thereunder for transactions not involving any public offering, that the Units have not been registered or qualified under any state blue sky or securities law, that this offering has not been approved or disapproved by the Securities and Exchange Commission or by any other federal or state agency, and that no such agency has passed on the accuracy or adequacy of the Memorandum;
 - (iv) The Units constitute “restricted securities” within the meaning of Rule 144 promulgated under the Securities Act;
 - (v) Any federal income tax treatment which may be currently available to the Investor may be lost through adoption of new laws or regulations, amendments to existing laws or regulations or changes in the interpretations of existing laws and regulations;
 - (vi) The value of a Member’s capital account and withdrawals therefrom under the Company Agreement, and the performance of the Company, may be based on unaudited and in some cases, estimated, valuations of the Company’s investments and that valuations provided in any member’s account statement or periodic report may be an unaudited, estimated value;
 - (vii) The Manager and its affiliates may provide investment services to, and may have investment responsibilities for, other individuals and entities and that the Manager may give advice or exercise investment responsibility and take other action with respect to accounts of such persons or entities which may differ from advice given or action taken for the Company. The Manager shall have no obligation to acquire for the Company, or to sell for the Company, a position in any investment which any such account may acquire or sell;
 - (viii) The Company does not intend to register as an “investment company” under the Investment Company Act of 1940, as amended (the “1940 Act”) pursuant to an exemption from such registration requirements; and
 - (ix) The Manager does not intend to register as an “investment advisor” under the Investment Advisors Act of 1940, as amended.

(k) If the Investor is an entity, the Investor represents that: (i) it was not formed for the purpose of investing in the Company; (ii) it is not investing more than 40% of its total assets in the Company; (iii) each of the Investor’s beneficial owners participates in investments made by the Investor pro rata in accordance with its interest in the Investor and, accordingly, the Investor’s beneficial owners cannot opt-in or opt-out of investments made by the Investor; and (iv) the Investor’s beneficial owners did not and will not contribute additional capital (other than previously committed capital) for the purpose of

purchasing the Units. If the Investor is an entity in which a holder of an interest in such entity may decide whether or how much to invest by means of such entity in various investment vehicles including the Company, then the Investor shall notify the Manager as to the number of holders of interests in the Investor, the number of holders of interests in the Investor that hold interests in the Company through the Investor and any changes to either such number.

(l) The Investor acknowledges and understands that the Manager's fees and distributions and all other costs and expenses of the Company and the Investor's investment in the Company may be paid directly from the Company's funds.

(m) The Investor represents and warrants that (i) the Units are to be purchased with funds that are from legitimate sources in connection with its regular business activities and which do not constitute the proceeds of criminal conduct; (ii) the Units are not being acquired, and will not be held, in violation of any applicable laws; (iii) the Investor is not listed on the list of Specially Designated Nationals and Blocked Persons maintained by the United States Office of Foreign Assets Control ("OFAC"); and (iv) the Investor is not a senior foreign political figure, or any immediate family member close associate of a senior foreign political figure.

(n) If the Investor is an individual retirement account, qualified pension, profit sharing or other retirement plan, or governmental plans or units (all such entities are herein referred to as a "Retirement Trust"), the Investor represents that the investment in the Company by the Retirement Trust has been authorized by the appropriate person or persons and that the Retirement Trust has consulted its counsel with respect to such investment and the Investor represents that it has not relied on any advice of the Manager or its affiliates in making its decision to invest in the Company.

6. It is understood that this subscription is not binding on the Company until the Manager accepts it on behalf of the Company, which acceptance is at the sole discretion of the Manager, by executing this Subscription Agreement where indicated. The Manager may accept this subscription in whole or in part. If the Manager accepts this subscription only in part, the Manager shall cause to be returned to the Investor any cash or check tendered herewith by the Investor to the Company but not accepted on behalf of the Company without interest. If such acceptance is not secured, the Manager shall cause to be returned to the Investor any cash or check tendered herewith by the Investor to the Company with interest accrued thereon, if any, and the Company and the Investor shall have no further obligation to each other hereunder.

7. The Manager and the Company reserve the right to request such information as is necessary to verify the identity of the Investor. The Investor shall promptly on demand provide such information and execute and deliver such documents as the Company or Manager may request to verify the accuracy of the Investor's representations and warranties herein or to comply with the USA PATRIOT Act of 2001, as amended (the "Patriot Act"), certain anti-money laundering laws or any other law or regulation to which the Company or the Manager may be subject (the "Relevant Legislation"). In addition, by executing this subscription agreement the Investor authorizes the Manager to provide the Company's legal counsel and any other appropriate third party with information regarding the Investor's account, until the authorization is revoked by the Investor in writing to the Manager.

8. The Company represents and warrants to the Investor that:

(a) The Company is duly formed and validly existing in good standing as a limited liability company under the laws of the State of Texas, and has all requisite power and authority to carry on its business as now conducted and as proposed to be conducted as described in the Memorandum.

(b) The execution, delivery and performance by the Company of this Subscription Agreement have been authorized by all necessary action on behalf of the Company, and this Subscription Agreement is a legal, valid and binding agreement of the Company, enforceable against the Company in accordance with its terms.

9. All Investor documents, notices and other communications to the Company should be addressed care of the Manager as follows:

AMZ Holly Lakes, LLC
c/o AMZ Equity Partners, LLC
16200 Dallas Parkway, Suite 245
Dallas, TX 75248
Fax: 214-593-1974

10. This Subscription Agreement and the Company Agreement constitute the entire agreement among the parties hereto pertaining to the subject matter hereof and supersede all prior and contemporaneous agreements and understandings of the parties in connection therewith. No covenant, representation or condition not expressed in this Subscription Agreement or the Company Agreement shall affect, or be effective to interpret, change or restrict, the express provisions of this Subscription Agreement.

11. This subscription is not transferable or assignable by the Investor. All notices or other communications to be given or made hereunder shall be in writing and shall be delivered personally or mailed, postage prepaid, to the Investor or to the Company, as the case may be, at their respective addresses set forth on the signature page hereto with respect to the Investor and in Section 9 hereof with respect to the Company. This Subscription Agreement shall be governed by, and construed and enforced in accordance with, the laws of the State of Texas without regard to its principles of conflicts of laws. All nouns and pronouns and any variations thereof used herein shall be deemed to refer to the masculine, feminine, neuter, singular or plural as the identity of the person or persons may require. All capitalized terms used, but not defined, herein shall have the respective meanings given to such terms in the Company Agreement.

[SIGNATURE PAGES FOLLOWS]

IN WITNESS WHEREOF, the undersigned has executed this Subscription Agreement on the date set forth below.

_____, 20____
Date

Name of Investor

\$ _____
Subscription Amount:

Signature

Unit Class

Title (if the Investor is not a natural person)

Signatures of Additional Investors, as necessary:

Name of Investor

Name of Investor

Signature

Signature

Title (if the Investor is not a natural person)

Title (if the Investor is not a natural person)

Company Acceptance:

The foregoing subscription is hereby accepted on behalf of the Company the ____ day of _____, 20____.

The Subscription in the amount of \$ _____ is accepted for _____ Units.

Signed: _____

Name: _____
(authorized agent)

EXHIBIT A TO COMPANY AGREEMENT

MEMBER COUNTERPART SIGNATURE PAGE AND LIMITED POWER OF ATTORNEY

The undersigned prospective member hereby executes this counterpart signature page and joins in AMZ Holly Lakes, LLC's, a Texas limited liability company (the "Company"), Company Agreement, dated January 21, 2013 as amended (the "Company Agreement"), between and among AMZ Equity Partners, LLC, a Texas limited liability company the Manager of the Company (the "Manager"), and the persons and/or entities purchasing units (the "Members") as described in the Company Agreement.

For purposes of reference, this document specifically incorporates the Company Agreement. The undersigned acknowledges that this counterpart signature page may be affixed with other counterpart signature pages of substantially like tenor executed by the other parties to such Company Agreement to constitute an original and which taken together shall be but a single instrument.

The undersigned acknowledges that, by initialing here, they have read, understand, and agree to the entire dispute resolution procedure described in Article 10 of the Company Agreement; they have sought advice of their own counsel to the extent they deem necessary, and are giving up their right to trial by jury and their right to conduct pretrial discovery, and their right to reimbursement of expenses, including attorneys' fees, related to a dispute.

Initials

In accordance with the Company Agreement, the undersigned hereby irrevocably constitutes and appoints the Manager as its true and lawful attorney and agent, in its name, place, and stead to make, execute, acknowledge, and, if necessary, to file and record:

(a) all agreements, certificates and other instruments which the Manager deems necessary or appropriate to qualify or continue the Company as a limited liability company in the jurisdictions in which the Company may conduct business;

(b) all agreements, certificates and other instruments which the Manager deems necessary or appropriate to reflect a change, amendment or modification of the Company Agreement that is made to comply with the laws of the State of Texas or the laws of any other state;

(c) all agreements, certificates and other instruments which the Manager deems necessary or appropriate to reflect a change, amendment or modification of the Company Agreement that is approved in accordance with the terms thereof, including if the Member did not vote in favor of such change, amendment or modification, or approval by the Member of such change, amendment or modification is not required in accordance with the terms of the Company Agreement;

(d) all agreements, certificates and other instruments which the Manager deems necessary or appropriate to reflect a transfer of any Units in the Company or the admission of a Member in accordance with the terms of the Company Agreement; and

(e) to take any further action which such attorney in fact shall consider necessary or advisable in connection with any of the foregoing; provided that in no event may such attorney utilize this power of attorney to (i) cast any vote or consent on any matter with respect to which the Member is entitled to vote under the terms of the Company Agreement or by law, or (ii) increase in any way the liability of the Member beyond the liability expressly set forth in the Company Agreement.

Member Signature Counterpart
and Limited Power of Attorney

This power of attorney shall be deemed irrevocable and coupled with an interest. A copy of each document executed by the Manager pursuant to this power of attorney shall be transmitted to the undersigned Member promptly after the date of the execution of any such document.

This power of attorney shall survive delivery of any assignment by the undersigned Member of the whole or any part of such Member's Units, provided that if such assignment was of all of the undersigned Member's units and the substitution of the assignee as a Member has been consented to by the Manager, this power of attorney shall survive the delivery of such assignment for the purpose of enabling the Manager to execute, acknowledge, and file any and all certificates and other instruments necessary to effectuate the substitution of the assignee as a substitute Member. This power of attorney shall survive the death, incapacity, dissolution, or termination of the undersigned Member and shall extend to the undersigned Member's successors and assigns.

Except as expressly set forth in the Agreement, this power of attorney cannot be utilized by the Manager for the purpose of increasing or extending any financial obligation or liability of the undersigned Member or altering the method of division of available cash or net income or loss without the written consent of the undersigned Member.

EACH PERSON ACKNOWLEDGES AND CONFIRMS THAT THEY HAVE REVIEWED THE COMPANY AGREEMENT AND ACCEPTS ITS PROVISIONS, AND AGREES TO BE BOUND BY ALL THE TERMS, CONDITIONS AND RESTRICTIONS CONTAINED THEREIN.

IN WITNESS WHEREOF, this Company Agreement Counterpart is executed as of the date listed below and shall be effective as of the date prospective member has been accepted as a Member of the Company.

Member:

Full Name of Person or Entity

Signature of Member
(Person or Entity Representative, including title)

Capital Contribution

Units

Date

Signature of joint Member (if necessary)

Member Signature Counterpart
and Limited Power of Attorney

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <input type="checkbox"/> Other (see instructions) ▶ _____	Exemptions (see instructions): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	
List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number									

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

Employer identification number									

Part II Certification

Under penalties of perjury, I certify that:

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

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

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

Purpose of Form

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

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

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the

withholding tax on foreign partners' share of effectively connected income, and

4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Payments you receive will be subject to backup withholding if:

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

Certain payees and payments are exempt from backup withholding. See *Exempt payee code* on page 3 and the separate instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* on page 1.

What is FATCA reporting? The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code* on page 3 and the instructions for the Requester of Form W-9 for more information.

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Name

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

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

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

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

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

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

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

Other entities. Enter your business name as shown on required U.S. federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name/disregarded entity name" line.

Exemptions

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

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

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

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

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

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

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

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

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

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements.

- A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)
- B—The United States or any of its agencies or instrumentalities
- C—A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities
- D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Reg. section 1.1472-1(c)(1)(i)
- E—A corporation that is a member of the same expanded affiliated group as a corporation described in Reg. section 1.1472-1(c)(1)(i)
- F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

- G—A real estate investment trust
- H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940
- I—A common trust fund as defined in section 584(a)
- J—A bank as defined in section 581
- K—A broker
- L—A trust exempt from tax under section 664 or described in section 4947(a)(1)
- M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Part I. Taxpayer Identification Number (TIN)

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

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

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

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

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

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

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

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

Part II. Certification

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

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

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

- 1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.** You must give your correct TIN, but you do not have to sign the certification.
- 2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.
- 3. Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.
- 4. Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).
- 5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

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

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

² Circle the minor's name and furnish the minor's SSN.

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

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

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

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

Secure Your Tax Records from Identity Theft

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

To reduce your risk:

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

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

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

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

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

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

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

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

Visit IRS.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

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