



GrubHub Delivery Partner Agreement

This GrubHub Delivery Partner Agreement (“**Agreement**”) is made and entered into on 9-24, 2016 [*month and date, year*] (“Effective Date”) by and between GrubHub Holdings Inc. (“**GrubHub**”), a Delaware corporation, having a principal place of business at 111 W. Washington St., Suite 2100, Chicago, IL 60602, and Simon Kwok [*name*] (“**Delivery Partner**”), an independent delivery professional with an address or principal place of business at 1111 E Union Street, Seattle, WA 98122 [*address*]. GrubHub and Delivery Partner may be referred to herein, each as a “**Party**” and together as the “**Parties**.”

Recitals

GrubHub is an online and mobile food ordering company that connects customers with local takeout and delivery restaurants through its website and associated mobile applications (collectively, the “**Platform**”). In connection with the Platform, GrubHub arranges food delivery for certain restaurants that do not offer a delivery option by contracting with independent Delivery Partners to deliver food from such restaurants to customers who order through the Platform (“**Delivery Services**”).

Delivery Partner is an independent, licensed provider of messenger, courier and/or delivery services, and is interested in entering into this Agreement for the opportunity to deliver orders placed through the Platform in exchange for service fees (“**Service Fees**”) to be agreed upon between the Parties. Delivery Partner will perform Delivery Services using:

Motor vehicle Bicycle On foot

In consideration of the mutual promises made herein, the Parties agree to the terms and conditions set forth herein.

1. **Purpose.** This Agreement governs the relationship between (a) GrubHub and (b) Delivery Partner and any of Delivery Partner’s employees, contractors, subcontractors, agents and representatives or other delivery service entities engaged by Delivery Partner to perform Delivery Services (collectively, the “**Subcontractors**”). “**Subcontractors**” also includes any employees, contractors, subcontractors, agents and representatives of any delivery service entity engaged by Delivery Partner to perform Delivery Services. In exchange for the promises contained in this Agreement, Delivery Partner will have the contractual right and obligation to perform Delivery Services, and receive the Service Fees to be agreed upon by the Parties.
2. **Delivery Partner Representations and Warranties.**
 - a. As a condition of entering into this Agreement with GrubHub, and as long as Delivery Partner is performing Delivery Services hereunder, Delivery Partner represents and warrants to the following:

- i. Legal Requirements. Delivery Partner is in the independent business of providing delivery services, and maintains any and all licenses, permits, and registrations necessary to perform Delivery Services in the locality or localities (“**Market(s)**”) in which Delivery Partner performs Delivery Services.
- ii. Age and License. Delivery Partner is at least 19 years of age and has had a valid driver’s license for at least 2 years, and has the appropriate level of certification necessary or advisable to operate the vehicle used to perform Delivery Services.
- iii. Driving Record. Delivery Partner has a safe driving record (if Delivery Partner performs Delivery Services using a motor vehicle such as a car, motorcycle or scooter).
- iv. Criminal Record. Delivery Partner has not been convicted of a crime reasonably likely to negatively impact Delivery Partner’s ability to perform Delivery Services, including but not limited to any crimes relating to violence, weapons, theft, robbery, burglary, dishonesty, fraud, embezzlement, any sex-related crimes, or any other similar crimes.
- v. Equipment. Delivery Partner maintains at its own expense all equipment it deems necessary in its reasonable discretion to perform Delivery Services. Delivery Partner is not required to purchase, lease or rent any equipment from GrubHub. To the extent Delivery Partner uses its own equipment, Delivery Partner certifies that such equipment meets all industry and regulatory standards, and will be in good working condition.
- vi. Insurance. Delivery Partner maintains at its own expense insurance of the types and in the amounts specified below:
 1. If Delivery Partner performs Delivery Services using a motor vehicle, Delivery Partner will maintain vehicle insurance for every vehicle used to perform Delivery Services. Such vehicle insurance must provide insurance coverage for all activities arising in connection with the Delivery Services, and must satisfy all applicable state and local insurance requirements (including minimum coverage amounts). GrubHub reserves the right to require that it be named as an additional insured on any policy required hereunder.
 2. Delivery Partner will maintain workers’ compensation insurance covering any persons performing Delivery Services hereunder; provided that occupational accident insurance may be maintained in lieu of workers’ compensation insurance to the extent permitted by law.
 3. Prior to performing Delivery Services, Delivery Partner agrees to provide proof of the insurance coverage as specified herein. Delivery Partner further agrees to provide updated proof of insurance each time it renews or alters such insurance coverage. Delivery Partner must provide GrubHub written notice at least 30 days prior to the cancellation of any insurance policy specified herein.

- b. Delivery Partner will notify GrubHub immediately in the event any of the foregoing representations and warranties is no longer true.
 - c. Delivery Partner acknowledges that it may be subject to periodic background and motor vehicle report checks, and may be required to supply proof of license, equipment or insurance upon request, so that GrubHub can verify that Delivery Partner continues to satisfy the eligibility requirements set forth herein.
 - d. In the event any of the foregoing representations and warranties ceases to be true (“**Ineligibility**”), GrubHub may immediately suspend Delivery Partner’s Delivery Services and access to the Driver App (as defined below) until such Ineligibility is cured. GrubHub may terminate this Agreement if such Ineligibility is not cured within 14 days of receiving notice of such Ineligibility or if such Ineligibility is not capable of cure.
3. **Use of Driver App.** Delivery Partner acknowledges that the performance of Delivery Services requires the use of GrubHub’s proprietary mobile application (the “**Driver App**”), and that if Delivery Partner cannot access or utilize the Driver App, Delivery Partner will not be able to perform Delivery Services. Delivery Partner must consent to any Driver App terms of use applicable at the time Delivery Partner accesses and uses the Driver App. Any violation of such terms of use may result in revocation of Delivery Partner’s license to use the Driver App and the termination of this Agreement.
- a. **Location.** Delivery Partner acknowledges and agrees that its geo-location information must be provided to GrubHub via the Driver App in order to provide Delivery Services, and that such geo-location information may be monitored and tracked by GrubHub and shared with third parties when Delivery Partner is logged into and available to receive order or trip offers the Driver App. Delivery Partner will not falsely report its geo-location, prevent or attempt to prevent the Driver App from reporting its geo-location, or otherwise attempt to circumvent this requirement.
4. **Delivery Services.** GrubHub will offer Delivery Partner a Service Fee or Service Fee schedule (“**Fee Offer**”) for a proposed engagement. The mechanism for making and/or accepting a Fee Offer (e.g., by e-mail or through the Driver App) may vary from time to time in GrubHub’s reasonable discretion, provided that GrubHub agrees to communicate such mechanism to Delivery Partner. Delivery Partner agrees to provide GrubHub with its e-mail address, and agrees to update GrubHub any time such address changes. Delivery Partner will have the opportunity to accept or reject the Fee Offer. If Delivery Partner accepts the Fee Offer, Delivery Partner agrees to perform Delivery Services for such Fee Offer (the “**Engagement**”) in accordance with subsection (a) below. If Delivery Partner does not accept the Fee Offer, Delivery Partner has no obligation to perform the Delivery Services sought by the proposed Engagement.
- a. **For the duration of any Engagement,** Delivery Partner agrees to faithfully and diligently devote best efforts, skills and abilities to the performance of Delivery Services in a professional manner that is at least consistent with industry standards, including but not limited to the following:
 - i. Delivery Partner agrees to be located within a reasonable distance of delivery restaurants in its Market.

- ii. Delivery Partner agrees to pick up each order at the restaurant in a timely manner. Delivery Partner agrees to comply with all reasonable identification or other requirements imposed by restaurants.
 - iii. Delivery Partner agrees to deliver orders to customers in a timely manner. Delivery Partner agrees to follow reasonable delivery instructions provided by customer.
 - iv. Delivery Partner agrees to promptly notify GrubHub of any restaurant or customer issues, including without limitation any omissions or mistakes in any food order or in any delivery address provided.
 - v. Delivery Partner agrees to use the Driver App to communicate order status with restaurants and/or customers, including acceptance of order or trip offers, arrival at restaurant, receipt of food and completion of delivery. Delivery Partner acknowledges that the Driver App may be updated periodically and the type and timing of communications may change. **If there are technical issues with the Driver App, Delivery Partner is responsible for promptly notifying GrubHub, and GrubHub may prohibit Delivery Partner from performing Delivery Services until the Driver App is functional.**
 - vi. Delivery Partner agrees that Delivery Services will be performed in a safe manner and in compliance with all applicable traffic laws, regulations and guidelines.
 - vii. Delivery Partner agrees to maintain and utilize all equipment necessary and advisable to provide Delivery Services. Delivery Partner acknowledges that without limiting the generality of the foregoing, the following equipment is necessary to provide Delivery Services:
 - 1. Motor vehicle or bicycle, as agreed between GrubHub and Delivery Partner (unless Delivery Partner is engaged by GrubHub to perform Delivery Services exclusively on foot). Such motor vehicle or bicycle must be appropriately registered to lawfully perform Delivery Services in the Market(s).
 - 2. Data-enabled smartphone with data plan. Network access must be generally available at all times while Delivery Partner is performing Delivery Services. WIFI-only data access is not sufficient. The smartphone may not be jailbroken (if iPhone) or rooted (if Android), or otherwise altered to circumvent requirements or processes of the Driver App.
 - 3. Insulated delivery bags. Delivery Partner may but need not opt to lease insulated delivery bags from GrubHub pursuant to a separate arrangement with GrubHub.
 - viii. Delivery Partner agrees to maintain a professional appearance consistent with industry standards.
- b. Unless otherwise agreed to between GrubHub and Delivery Partner or as otherwise required by law, GrubHub is not obligated to pay Delivery Partner any Service Fees or other payments associated with orders not completed in material compliance with the foregoing

subsection (a). Delivery Partner will not circumvent or attempt to circumvent the conditions or requirements of this Section 4.

- c. Subject to compliance with this Agreement (including the service level commitments set forth in this Section 4), Delivery Partner will be solely responsible for determining how to perform the Delivery Services, including but not limited to whether to utilize Subcontractors to perform all or some of the Delivery Services, and GrubHub will have no right to, and will not, control or prescribe the manner, method or means Delivery Partner uses to complete Delivery Services. The provisions of this Agreement reserving ultimate authority in GrubHub have been inserted solely to achieve compliance with federal, state or local laws, regulations and interpretations thereof.
- d. Nothing herein will preclude Delivery Partner from providing services to any other business, including a business directly competing with GrubHub. Such services may be performed concurrently with the Delivery Service during any Engagement, provided that such concurrent services do not hinder Delivery Partner's performance of Delivery Services during such Engagement. **Notwithstanding the foregoing, Delivery Partner will not divert or attempt to divert any GrubHub restaurants or customers to a competitive service or directly to Delivery Partner.**
- e. Delivery Partner acknowledges and agrees that it is responsible for complying with all applicable laws and regulations applicable to its performance of Delivery Services (including through the use of Subcontractors).
- f. Failure to comply with any part of this Section 4 will constitute a material breach of this Agreement.

5. **Service Fees and Invoicing.**

- a. **Service Fees.** GrubHub will pay Delivery Partner Service Fees for the Delivery Services in the amounts and pursuant to the terms agreed to between the Parties for each Engagement.
- b. **Gratuities.** Delivery Partner will retain any and all gratuities received from customers, whether submitted in cash or paid through the Platform, and shall remit such gratuities to any Subcontractors in accordance with applicable law. GrubHub is not required to collect any minimum gratuity from customers using the Platform.
- c. **Entire Amount; Expenses.** The Service Fees and any gratuities paid to Delivery Partner pursuant to this Agreement constitute the entire amount to be paid by GrubHub for performance of Delivery Services by Delivery Partner or any Subcontractors. **Delivery Partner acknowledges and agrees that it is solely responsible for all costs and expenses arising from its performance of Delivery Services, including but not limited to costs related to Subcontractors and equipment. Except as otherwise required by law, Delivery Partner assumes all risk of damage or loss to any equipment used to perform Delivery Services.**
- d. **Reporting.** GrubHub will report all Service Fees paid to Delivery Partner on a calendar year basis using an IRS Form 1099. Delivery Partner agrees to report all such payments to the appropriate federal, state and local taxing authorities. Upon execution of this Agreement, Delivery Partner will provide GrubHub with its business license number and federal employer identification number (if any).

- e. Disputes. Payment by GrubHub to Delivery Partner under the terms of this Agreement will be deemed complete and accurate unless disputed in accordance with the following requirements. To dispute a payment, Delivery Partner must submit written notice of the dispute to GrubHub within 30 days of receipt of payment. If the Parties are unable to resolve the dispute, it shall be submitted to arbitration in accordance with Section 12 below.

6. Relationship of the Parties.

- a. This Agreement is made between co-equal, independent business enterprises that are separately owned and operated. The Parties intend this Agreement to create the relationship of principal and independent contractor between GrubHub and Delivery Partner, and not that of employer and employee. Neither Party will have the right to bind the other by contract or otherwise except as specifically provided hereunder.
- b. By initialing to the right, Delivery Partner represents and acknowledges the following:

1. Delivery Partner understands that this Agreement creates the relationship of principal-independent contractor, not employer-employee.	_____
2. Delivery Provider specifically desires and intends to operate as an independent delivery service provider.	_____
3. If at any time Delivery Partner believes that its relationship with GrubHub is something other than an independent contractor relationship, Subcontractor agrees to immediately notify GrubHub of this view.	_____

- c. To the extent Delivery Partner engages any Subcontractor to perform Delivery Services, Delivery Partner and GrubHub acknowledge and agree that Subcontractor is not an employee of GrubHub and that no employment relationship exists between Subcontractor and GrubHub. Neither GrubHub nor Subcontractor will have the right to bind the other by contract or otherwise, except as specifically provided hereunder.

7. Subcontractors. Subject to compliance with this Agreement (including the requirements set forth in this Section 7 and the service level commitments set forth in Section 4), Delivery Partner will have sole discretion over whether to use Subcontractors, and will be solely responsible for the direction and control of its Subcontractors. Delivery Partner (or its owner or principal) has no obligation under this Agreement to personally perform any Delivery Services. **Notwithstanding the foregoing, Delivery Partner remains liable for the performance of Delivery Services by its Subcontractors, and the engagement of Subcontractors will not release Delivery Partner from any of its obligations hereunder.**

- a. Service Fees payable for Delivery Services performed by Subcontractors will be payable to Delivery Partner. Delivery Partner assumes full responsibility, and GrubHub will not be responsible, for the payment of any compensation, benefits and expenses to Subcontractors (which will be determined in Delivery Partner’s sole discretion), and for any required state and federal income tax withholdings, unemployment insurance, and social security taxes related to Subcontractors. Unless required by law, GrubHub will not have any withholding obligations with respect to Subcontractor compensation.

- b. Delivery Partner will require all Subcontractors performing Delivery Services hereunder to comply with all eligibility requirements set forth in Section 2 hereof, as if Subcontractor is Delivery Partner. Before allowing any Subcontractors to perform Delivery Services, Delivery Partner will make its records demonstrating compliance with the foregoing requirements available to GrubHub for verification (including but not limited to Delivery Partner's agreement with any Subcontractors), and may be required to submit Subcontractors to checks imposed by GrubHub pursuant to Section 2(c). Any such checks will be made with Subcontractor's consent as required by applicable law. **GrubHub's right to verification herein does not in any way mitigate or reduce Delivery Partner's obligation to ensure Subcontractor's compliance with the requirements of this Agreement.**

8. **Indemnity.**

- a. Delivery Partner agrees to indemnify, protect and hold harmless GrubHub and its affiliates, and their respective employees, officers, directors and agents (collectively, the "**GrubHub Indemnitees**") from any and all claims, demands, suits, losses, liabilities, damages, settlements, costs and expenses (including reasonable attorneys' fees) arising directly or indirectly from, as a result of or in connection with (i) the actions or omissions of Delivery Partner, any Subcontractor or other person employed or engaged by Delivery Partner, including without limitation property damage or personal injury to, or death of, any person, or (ii) Delivery Partner's failure to comply with any term of this Agreement. GrubHub will have the right to select its counsel and direct its defense in the event a claim triggering its right to indemnification hereunder is made.
 - b. Delivery Partner agrees to indemnify, protect and hold harmless the GrubHub Indemnitees from any and all tax liabilities and responsibilities for payment of all federal, state and local taxes, including without limitation all payroll taxes, self-employment taxes, workers' compensation premiums, and any contributions imposed or required under federal, state and local laws, with respect to Delivery Partner and any Subcontractors.
 - c. Delivery Partner agrees to indemnify, protect and hold harmless the GrubHub Indemnitees from any and all costs of Delivery Partner's business sought to be paid by GrubHub, including without limitation costs of wages (or back wages), employee benefits, insurance or regulatory licenses, permits or fines.
 - d. Unless resolved informally or in small claims court, or unless Delivery Partner has opted-out of the Arbitration Provision, all damage or injury claims between GrubHub and Delivery Partner will be resolved pursuant to the Arbitration Provision (as defined and set forth in Section 12).
9. **LIMITATION OF LIABILITY.** TO THE MAXIMUM EXTENT PERMITTED BY APPLICABLE LAW, GRUBHUB ASSUMES NO LIABILITY OR RESPONSIBILITY FOR ANY: (A) PERSONAL INJURY (INCLUDING DEATH) OR PROPERTY DAMAGE, OF ANY NATURE WHATSOEVER, IN CONNECTION WITH THE PERFORMANCE OF DELIVERY SERVICES OR THE ACCESS TO OR USE OF THE DRIVER APP; (B) ERRORS, MISTAKES OR INACCURACIES OF THE DRIVER APP; (C) INTERRUPTION OR CESSATION OF TRANSMISSION TO OR FROM THE DRIVER APP; (C) ERRORS OR OMISSIONS IN ANY CONTENT OR LOSS OR DAMAGE INCURRED AS A RESULT OF THE USE OF ANY CONTENT POSTED, EMAILED, TRANSMITTED OR OTHERWISE MADE AVAILABLE THROUGH THE DRIVER APP; (D) BUGS, VIRUSES, TROJAN HORSES OR THE LIKE THAT MAY BE TRANSMITTED TO OR THROUGH THE DRIVER APP BY ANY THIRD PARTY; OR (E)

UNAUTHORIZED ACCESS TO OR USE OF GRUBHUB'S SECURE SERVERS AND/OR ANY AND ALL PERSONAL INFORMATION STORED THEREIN BY ANY THIRD PARTY.

10. **Confidentiality.**

- a. **Confidential Information.** The Parties understand that the service arrangement created by this Agreement requires the Parties to disclose and exchange confidential, proprietary and other sensitive or non-public information regarding their operations or customers (collectively, "**Confidential Information**"). The Confidential Information of GrubHub includes without limitation: (i) identities and contact information of GrubHub restaurant partners; (ii) personal information of customers (such as email, phone number, and address); (iii) fees and billing practices; (iv) strategic plans; (v) marketing and advertising materials; (vi) data regarding methods, formulae, systems, data processes and technology (including rating system); and (vii) agreements, notices and other correspondence between GrubHub and Delivery Partner. The Confidential Information of Delivery Partner includes without limitation: (i) equipment; (ii) licenses and other legal authorizations; (iii) business operations; and (iv) marketing and advertising materials. Confidential Information also includes the terms of this Agreement and any Fee Offer or Engagement.
- b. **Use and Disclosure.** The Parties agree to use each other's Confidential Information solely to effectuate their respective obligations hereunder, and will not disclose each other's Confidential Information to any third parties; provided, however, that Confidential Information may be disclosed to such Party's employees, agents, contractors, subcontractors and representatives who have a need-to-know such information to perform its obligations under this Agreement, and are subject to confidentiality obligations at least as restrictive as those herein. Each Party will be responsible for any breach of this provision by its employees, agents, contractors, subcontractors and representatives. This Section 10(b) will not apply to Confidential Information which: (i) was in the public domain at the time it was communicated to the recipient or subsequently enters the public domain through no fault of the recipient; (ii) the recipient can prove was independently developed by recipient or already known to recipient at the time of receipt (without violation of its obligations hereunder); (iv) was rightfully communicated to recipient, free of any obligation of nondisclosure or restriction as to use; or (v) is required to be disclosed pursuant to judicial order or other compulsion of law, provided that recipient will promptly notify the other Party of such requirement, and will comply with any protective or similar order imposed on such disclosure. In the event of an unauthorized disclosure of Confidential Information, the recipient will bear the burden of proving one or more of the foregoing exceptions apply.
- c. **Ownership.** All Confidential Information will remain the exclusive property of the disclosing Party. Nothing in this Agreement will be deemed to grant a Party any rights in or to the Confidential Information disclosed by the other Party, or any part thereof.
- d. **Breach.** In the event of a breach of this Section 10, the aggrieved Party will have the right to demand the immediate return of all Confidential Information and recover its actual damages incurred by reason of such breach in accordance with the Arbitration Provision (as defined and set forth in Section 12). The Parties specifically acknowledge that the unauthorized use or disclosure of Confidential Information would result in irreparable harm

for which there is no adequate remedy at law, and in such event the aggrieved Party will be entitled to an injunction pending arbitration, or any other remedy available at law or in equity to prevent further unauthorized use or disclosure, and that no bond will be required. Failure to comply with any part of this Section 10 will constitute a material breach of this Agreement.

11. Term; Termination.

- a. Termination. This Agreement will commence on the Effective Date, or the date Delivery Partner satisfies the conditions set forth in Section 2 hereof, if later, and will continue until terminated by either Party in accordance with Section 2(d) or this Section 11.
 - i. Material Breach. Either Party may terminate this Agreement immediately in the event of the other Party's material breach of any provision of this Agreement by giving written notice to the other Party identifying the breach or breaches relied upon. Examples of material breach by Delivery Partner include, without limitation, the following:
 1. Any violation of applicable law or regulation in connection with the performance of Delivery Services, whether or not such violation resulted in legal action;
 2. Any action or omission negatively impacting GrubHub's reputation or relationship with restaurants or customers using the Platform (including rude, obscene, negligent or otherwise unprofessional conduct while performing Delivery Services);
 3. Any action or omission threatening the safety of Delivery Partner or Subcontractor, or any restaurant personnel or delivery customer (including without limitation, reckless driving or biking, threats or aggression, stalking and/or contacting individuals without permission); or
 4. Being under the influence of illegal substances or alcohol while performing Delivery Services.
 - ii. Convenience. Either Party may terminate this Agreement by giving the other Party 14 days' written notice.
 - iii. Obligations on Termination. Upon termination of this Agreement for any reason, Delivery Partner will immediately, at its sole expense, return to GrubHub any GrubHub property provided to Delivery Partner. If Delivery Partner fails to return any GrubHub property, Delivery Partner agrees that GrubHub may withhold any amount GrubHub owes to Delivery Partner including Service Fees.
 - iv. Survival. The rights and obligations set forth in Sections 5, 6, 8, 9, 10, 11, 12 and 13 of this Agreement will survive the termination of this Agreement and any Engagement(s) hereunder, and will continue in effect and inure to the benefit of and be binding upon the Parties and their legal representatives, heirs, successors and assigns.
 - v. Driver App. Notwithstanding anything to the contrary in this Agreement and without prior notice or liability to Delivery Partner, GrubHub may change or restrict

Delivery Partner's access to the Driver App, either temporarily or permanently, if such Delivery Partner or Subcontractor is or is reasonably suspected of being in breach of this Agreement.

- b. Service Arrangement. The Parties acknowledge that the term of this Agreement does not reflect an uninterrupted service arrangement. **GrubHub may make Fee Offers in its sole discretion, and Delivery Partner may accept or reject Fee Offers in its sole discretion. In no event will GrubHub be required to make any particular volume of Fee Offers to Delivery Partner, nor will Delivery Partner be required to accept any particular volume of Engagements.** No Delivery Services will be performed without the Parties' mutual agreement to an Engagement.

12. **Arbitration**. To the fullest extent permitted by law, the Parties mutually agree to resolve any and all disputes between or among them exclusively through final and binding arbitration before the American Arbitration Association ("AAA"), rather than in court or before any administrative or regulatory body. This agreement to arbitrate ("**Arbitration Provision**") will extend to any dispute involving Delivery Partner, any Subcontractor, GrubHub and/or any affiliate of GrubHub for which Delivery Partner performs Delivery Services. This Arbitration Provision is governed by the Federal Arbitration Act (9 U.S.C. §§ 1-16) and will apply to any and all claims including but not limited to those arising out of or relating to this Agreement (including the termination of this Agreement), Delivery Partner's independent contractor classification and status with GrubHub or its affiliates, the provision of Delivery Services hereunder or any other aspect of the relationship between the Delivery Partner, any Subcontractor, GrubHub and/or any affiliate of GrubHub, whether arising under federal, state or location statutory and/or common law. **Except with respect to the enforceability, revocability or validity of the Class Action Waiver, only an arbitrator, and not any federal, state, or local court or agency, shall have the exclusive authority to resolve any dispute relating to the interpretation, applicability, enforceability, or formation of this Arbitration Provision.** However, notwithstanding the preceding sentence, disputes relating to the interpretation or application of the Class Action Waiver below, including its enforceability, revocability or validity, may be decided only by a court of competent jurisdiction and not an arbitrator. Regardless of any other terms of this Agreement, nothing prevents Delivery Partner from making a report to or filing a claim or charge with the Equal Employment Opportunity Commission, U.S. Department of Labor, Securities Exchange Commission, National Labor Relations Board, or Office of Federal Contract Compliance Programs, and nothing in this Agreement or Arbitration Provision prevents the investigation by a government agency of any report, claim or charge otherwise covered by this arbitration provision.

- a. Notice. If either Party wishes to initiate arbitration, such Party must notify the other Party in writing via certified mail, return receipt requested, or hand delivery within the applicable statute of limitations period. The demand for arbitration must include (i) the name and address of the person or entity seeking arbitration, (ii) a statement of the legal and factual basis of the claim, and (iii) a description of the remedy sought. Any demand for arbitration directed at GrubHub must be delivered to 5 Bryant Park, 15th Floor, New York, NY 10018, Attn: General Counsel. Any demand for arbitration by GrubHub must be delivered to Delivery Partner's last known business address. This Section 12(a) will also constitute the notice provision for all notices hereunder, except that notices other than initiating arbitration may also be made via email to a designated email address.

- b. Class Action Waiver. The Parties mutually agree that in connection with entering into this Arbitration Provision, they waive their right to have any dispute or claim brought between them heard or arbitrated as a class action, collective action, and/or representative action, and an arbitrator will not have any authority to hear or arbitrate any class, collective or representative action ("**Class Action Waiver**"). Notwithstanding any other clause contained in this Agreement or the AAA Rules (as defined below), any claim that all or part of this Class Action Waiver is unenforceable, unconscionable, void or voidable may be determined only by a court of competent jurisdiction and not by an arbitrator. In any case, in which (i) the dispute is filed as a class, collective, and/or representative action and (ii) there is a final judicial determination that all or part of this Class Action Waiver is unenforceable, the class, collective, and/or representative action must be litigated in a civil court of competent jurisdiction, but only to the extent the Class Action Waiver is deemed unenforceable, and the portion of the Class Action Waiver that is enforceable will be enforced in arbitration.
- c. Neither this Arbitration Provision nor the Class Action Waiver shall apply to a representative action brought on behalf of others under the Private Attorneys General Act of 2004 ("PAGA"), California Labor Code § 2698 *et seq.*; any representative action brought under PAGA on behalf of others must be litigated in a court of competent jurisdiction.
- d. Procedure. Any arbitration will be governed by the AAA Commercial Arbitration Rules ("**AAA Rules**"), which may be found at www.adr.org or by request from GrubHub, except as follows:
- i. The arbitration will be heard by one arbitrator selected in accordance with the AAA Rules. The arbitrator will be an attorney or retired judge with experience in the law underlying the dispute.
 - ii. If the Parties cannot otherwise agree on a location for the arbitration, the arbitration will take place in the city in which Delivery Partner provided Delivery Services under this Agreement.
 - iii. Unless applicable law provides otherwise, as determined by the arbitrator, the Parties agree that GrubHub will pay all of the Arbitrator's fees and costs.
 - iv. The Arbitrator may issue orders (including subpoenas to third parties) allowing the Parties to conduct discovery sufficient to allow each Party to prepare that Party's claims and/or defenses, taking into consideration that arbitration is designed to be a speedy and efficient method for resolving disputes.
 - v. Except as provided in the Class Action Waiver, the arbitrator may award all remedies to which a party to the arbitration is entitled under applicable law and which would otherwise be available in a court of law, but will not be empowered to award any remedies that would not have been available in a court of law for the claims presented in arbitration. The arbitrator will apply the state or federal substantive law, or both, as applicable.
 - vi. The arbitrator may hear motions to dismiss and/or motions for summary judgment and will apply the standards of the Federal Rules of Civil Procedures governing such motions.

- vii. The arbitrator's decision or award will be in writing with findings of fact and conclusions of law.
- viii. The Parties may apply to a court of competent jurisdiction for temporary or preliminary injunctive relief if necessary to preserve the status quo or to prevent the possibility of irreversible or irreparable harm pending final resolution of arbitration proceedings.
- e. Right to Opt Out. Delivery Partner has the right to opt out of this Arbitration Provision by sending an email notice to driverinfo@grubhub.com stating such intention to opt out. Delivery Partner may also opt out by sending a written notice to GrubHub at 111 W. Washington St., Ste. 2100, Chicago, IL 60602, Attn: People Team, or such other address as may be communicated by GrubHub. In order to be effective, such opt out notice must be provided within 30 days of Delivery Partner's acceptance of this Agreement. If Delivery Partner timely opts out as provided in this Section 12(e), it will not be subject to any adverse consequences as a result of that decision and may pursue available legal remedies without regard to this Arbitration Provision. Should Delivery Partner not opt out of this Arbitration Provision within 30 days of Delivery Partner's acceptance of this Agreement, such acceptance of this Agreement will constitute mutual acceptance of the terms of this Arbitration Provision by GrubHub and Delivery Partner.
- f. Right to Consult with an Attorney. Delivery Partner acknowledges that it has been given the opportunity to consult with private counsel of its choice with respect to whether to agree to, any aspect of and any claim that may be subject to this Arbitration Provision. Except as described in subsection (b) above, in the event any portion of this Arbitration Provision is deemed unenforceable, the remainder of this Arbitration Provision will be enforceable.

13. Miscellaneous.

- a. Assignment. Delivery Partner may not assign this Agreement without the prior written consent of GrubHub. Subject to the foregoing, this Agreement will be binding upon and inure to the benefit of any permitted successors and assigns.
- b. Severance. If any provision of this Agreement is found to be unenforceable or unlawful, such provision will be changed and interpreted to accomplish the objectives of such provision to the greatest extent possible under applicable law, and the remaining provisions of this Agreement will continue in full force and effect.
- c. Waiver. Failure of either Party to enforce any provision of this Agreement will not be construed as a waiver thereof, or as excusing the other Party from future performance.
- d. Headings. Headings appearing in this Agreement are for convenience only and do not in any way limit, amplify, modify or otherwise affect the terms and provisions of this Agreement.
- e. Entire Agreement. This Agreement, together with any appendices attached hereto, sets forth the default provisions governing GrubHub's engagement of Delivery Partner for the provision of Delivery Services, and supersedes any and all previous agreements between the Parties, whether written or oral. Together with the terms of any Engagements agreed to between the Parties, this Agreement is the entire Agreement between the Parties with respect to the subject matter herein.

DELIVERY PARTNER ACKNOWLEDGES, REPRESENTS AND WARRANTS THAT IT HAS THE RIGHT, AUTHORITY AND CAPACITY TO ENTER INTO THIS AGREEMENT, HAS READ AND FULLY UNDERSTANDS THE PROVISIONS OF THIS AGREEMENT AND HAS HAD SUFFICIENT TIME AND OPPORTUNITY TO CONSULT WITH PERSONAL FINANCIAL, TAX AND LEGAL ADVISORS PRIOR TO EXECUTING THIS AGREEMENT.

[Signature Page Follows]

In Process

IN WITNESS WHEREOF, the Parties hereto enter into and execute this Agreement on the dates specified below.

GRUBHUB HOLDINGS INC.	DELIVERY PARTNER
Dated: _____, 20__	Dated: _____, 20__
Signature: _____	Signature: _____
Name: _____	Name: <u>Simon Kwok</u>
Title: _____	Title (if any): _____

In Process

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <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) ▶ _____ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <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.)	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 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									

or

Employer identification number									

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

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. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

Purpose of Form

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

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

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

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.

By signing the filled-out form, you:

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

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

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

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

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

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

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

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

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

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

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

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

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

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),

3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

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

Also see *Special rules for partnerships* above.

What is FATCA reporting?

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

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Line 1

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

If this Form W-9 is for a joint account, list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9.

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

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

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

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

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

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

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

Limited Liability Company (LLC). If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in 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 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 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.

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. 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 this page), 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 SSA 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 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), 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) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ 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 Regulations 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 Regulations section 1.671-4(b)(2)(i)(B))	The trust

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

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

³ You must show your individual name 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 2.

*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, 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 (TIGTA) 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.