

Title Company:	
Escrow #:	
Cooperating Broker:	

Please be advised this instruction supersedes and amends any concurrent or prior commission payment instructions you may have received from any other Manager, OfficerorAssociateof Mokha Real Estate referencing the above escrow.

As you are aware, the "Listing Broker" is now required by the IRS to report to both State and Federal Tax Collection Authorities the amount of all commission we have **paid or authorized to be paid** to a cooperating Broker. In order to comply with the law, we are hereby advising you that:

Under no circumstances shall any payment be made from the above escrow to any Broker other than MokhaReal Estate.until and unless you firstprovidetousafullycompletedW-9"RequestforTaxpayer IdentificationNumber and Certification",acopyofwhichisprovidedonthereverse.axpayer Identification

Manager

Name (as shown on your income tax return)

	Business name/disregarded entity name, if different from above		
e 2.			
Print or type Specific Instructions on page	Check appropriate box for federal tax classification:	E Trust/estate	Exemptions (see instructions):
	Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ►		Exempt payee code (if any)
Print or type Instruction	☐ Other (see instructions) ►	···   -	code (if any)
F pecific	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)	
See <b>S</b>	City, state, and ZIP code		
	List account number(s) here (optional)		
Par	t I Taxpayer Identification Number (TIN)		
to avo reside entitie	your TIN in the appropriate box. The TIN provided must match the name given on the "Name old backup withholding. For individuals, this is your social security number (SSN). However, for ent alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other es, it is your employer identification number (EIN). If you do not have a number, see <i>How to ge</i> n page 3.	ra	rity 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 id	lentification number
Par	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
- 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.

Here	Signature of U.S. person ►	Date ►
Sign	Signature of	

## **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/w*9. 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 to 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.