

INFORMED CONSENT TO PARTICIPATE IN A RESEARCH STUDY AND HIPAA AUTHORIZATION

Study Title: The Effect of Medical Management Following Excisional Surgery for Endometriosis: A Randomized Controlled Trial

Version Date: March 7, 2025

Principal Study Doctor: Jordan Klebanoff, MD Telephone: 484-227-9680

You may be eligible to participate in a research study. This form gives you important information about the study, including the study purpose and what is involved. Please read this form carefully and take your time deciding if you want to participate. If there is anything you do not understand, please ask questions. You can share or discuss this form with others. Participation is voluntary. If you decide to take part, you will sign the last page of this form. You will be given a copy of the signed form to keep.

In the sections that follow, the word 'we' means the study doctor and research staff. The word 'you' refers to the adult who may be in the study.

Study Overview

This study is testing whether taking Relugolix combination therapy (Rel-CT, MYFEMBREE) following excisional surgery for endometriosis will improve quality of life compared to surgery alone.

You are being asked to take part in this research study because you are over 18, have, or are suspected to have, endometriosis, and plan to have robotic or laparoscopic surgical treatment.

Rel-CT is an FDA approved form of medical treatment for endometriosis. It can reduce endometriosis pain before or after surgery. However, we do not know whether or not there is a benefit to beginning Rel-CT immediately following surgery.

There are differences between this study and your usual care. As a participant in the research you will

- Be randomized to take Rel-CT or no Rel-CT immediately following excisional surgery for endometriosis;
- Complete a questionnaire, called the Endometriosis Health Profile 30 (EHP-30);
- Have information collected about you.

The main risks of this study are potential side effects of the Rel-CT treatment. These include: headache, hot flashes, night sweats, mood disorders, abnormal uterine bleeding and nausea.

You may benefit directly if Rel-CT immediately after excisional surgery for endometriosis improves quality of life and you were randomized to Rel-CT. However, we do not know at this time if there are benefits of taking Rel-CT immediately after surgery.

About 110 individuals from Main Line Health (MLH) will take part in this study.

What is the current standard of treatment for this disease?

Standard treatment is the treatment that most doctors would recommend you receive even if you decide not to participate in a clinical trial.

Standard treatment for endometriosis includes excisional surgery with or without medical suppression following surgery.

What is involved in the study?

If you agree to take part and are found to be eligible, your participation will last for 6 months and will involve 4 study visits. This study involves randomization, which means that you are put into treatment groups by chance. A computer will assign you to one of two treatment groups in the study, about 50/50 chance of being in either group. This is done so that each group has a similar mix of subjects.

One treatment group will take study drug Rel-CT after having excisional surgery (Rel-CT group), and the other treatment group will just have the surgery alone (no Rel-CT group).

What are the study procedures?

Before the Research Starts (Screening):

We will evaluate your medical history to see if you are eligible to be in the study. If you plan to have a robotic or laparoscopic surgical procedure to treat endometriosis but instead have open abdominal surgery, you will not be eligible for this study.

Before your scheduled surgery, you must stop taking any hormonal suppression medications according to the following guidelines:

- If you use a vaginal ring, patch or pill, you must stop taking it the day before surgery.
- If you have an IUD or implant, it will be removed during your surgery.
- If you receive hormonal shots, your last shot must be at least 12 weeks before surgery.

The study doctors will counsel you on when and how to safely stop your medication based on your specific treatment.

On the day of your surgery, the study doctor will confirm that you have followed these guidelines. If you have not, you will no longer be able to participate in the study. A study team member will remind the doctor to check this before your procedure.

Experimental Procedures:

Study Drug: If you are assigned to the Rel-CT group, you will need to take the study drug once daily by mouth for six months. Rel-CT will start within 14 days after surgery and continue until 180 days after surgery. After you complete the study, you and your doctor may decide to keep you on Rel-CT as part of your standard of care therapy.

Required Research Study Procedures:

The following tests will be done because you are part of this study. If you were not in the study, then you would probably not have these procedures.

Interviews: A team member will take your medical history, along with a listing of any medications you are taking. Throughout the study you will be asked to report if you think that anything bad has happened as a result of the study. If you withdraw or the study doctor withdraws you from the study, you may be contacted at the end of the study so that your health status can be documented.

We will ask you to complete a questionnaire 4 times. The questionnaire is called the Endometriosis Health Profile (EHP-30). The questionnaire is designed to measure how your overall health and well-being is affected by having endometriosis. We will also ask you about your pain levels. This will take about 5-10 minutes to complete.

Medical Records Review: A member of the study team will review your medical records and record only the information needed for the study.

Pill Diary: If you are assigned to the Rel-CT group, you will be asked to keep a diary of each time you take the study drug. Each time you take the study drug, you should record the date and time of your dose in the diary. Please bring your completed diary and all your study medications to each in-person study visit. We will need to count the unused pills and review your diary as part of the study.

Standard Tests and Procedures

The following tests and procedures are part of regular endometriosis care and may be done even if you do not join the study:

- Excisional surgery for endometriosis
- Follow up physical examinations

Visit Schedule

The table below provides a brief description of the purpose and duration of each study visit.

Visit	Purpose	Main Procedures	Duration
Visit 1	Screening/Enrollment	Review eligibility for study, randomize (determine which treatment group you are in) Medical history survey EHP-30 questionnaire Pain scale	1 hour

Visit	Purpose	Main Procedures	Duration
Visit 2	Surgery	Excisional surgery Supply study drug for Rel-CT group Start Rel-CT (if assigned to Rel-CT group)	One day
Visit 3	Phone follow up Day 7 (+/- 2 days)	Check-in by study team	10 min
Visit 4	1 month follow up 30 days (+/- 14 days)	Physical exam Rel-CT pill count and new pill bottle (if assigned to Rel-CT group) EHP-30 questionnaire Pain scale	1 hour
Visit 5	3 month follow up 90 days (+/- 14 days)	Physical exam Rel-CT pill count and new pill bottle (if assigned to Rel-CT group) EHP-30 questionnaire Pain scale	1 hour
Visit 6	6 month follow up 180 days (+/- 14 days)	Physical exam Rel-CT pill count (if assigned to Rel-CT group) EHP-30 questionnaire Pain scale	1 hour

What are the risks of this study?

Taking part in a research study involves inconveniences and risks. The main risks of taking part in this study are discussed below.

Risks associated with Rel-CT (MYFEMBREE):

Common (3 or more out of 100 people)

- Headache
- Hot flashes
- Sweating or night sweats
- Mood changes including worsening depression
- Abnormal menstrual bleeding (bleeding that lasts too long, that is too much, or is unexpected)

- Nausea
- Toothache
- Back pain
- Decreased interest in sex
- Joint pain
- Tiredness
- Dizziness
- Hair loss

Less Common (2 out of 100 people)

- Diarrhea
- Swelling from fluid collecting in the arms or legs
- Vaginal dryness

Rare but Serious (1 or less out of 100 people)

- Heart attack
- Stroke (blockage or rupture of a blood vessel to the brain)
- Blood clot
- Bone loss (decreased bone mineral density)
- Thoughts of suicide
- Liver damage or abnormal blood tests for liver function
- Inability to recognize a pregnancy due to lack of menstrual bleeding
- Early loss of pregnancy

Reproductive Risks:

If you are trying to become pregnant, or are planning to become pregnant within 6 months after surgery, it is important that you inform the study doctor because you will not be able to participate in this study. If you become pregnant during the course of the study and are assigned to the Rel-CT group, you will need to stop taking Rel-CT right away. Rel-CT may reduce estrogen levels and may increase the risk of early pregnancy loss.

If you are a person of child bearing potential and are assigned to the Rel-CT group, you are asked to use a medically accepted, reliable method of birth control while you participate in the study.

We can provide counseling about preventing pregnancy for all study participants. Let the study doctor know immediately if you become pregnant.

Risks associated with Interviews:

The EHP-30 questionnaire contains questions about your thoughts and feelings. You can choose to not answer any questions which make you uncomfortable. If you feel sad or depressed, counseling is available.

Risk of loss of confidentiality:

There is a risk of loss of confidentiality from your participation in this study. We will do

our best to prevent the disclosure of your identity.

In addition to the risks described above, there may be unknown risks, or risks that we did not anticipate, associated with being in this study. During the research study, you will be notified of newly discovered side effects or significant findings, which may affect your health or willingness to participate. You may be asked to sign a new consent form that shows that you have been informed of new information relating to this research study.

Are there any benefits to taking part in this study?

You might benefit by the effects of less pain and symptoms of endometriosis by taking Rel-CT if you are in the treatment group, however, we cannot guarantee or promise that you will receive any direct benefit by participating in this study. The knowledge gained from this research may help doctors determine if use of Rel-CT immediately following excisional surgery for endometriosis does improve quality of life outcomes.

Do you need to give your consent in order to participate?

If you decide to participate in this study, you must sign this form. A copy will be given to you to keep as a record.

What are your responsibilities?

Please consider the study time commitments and responsibilities as a research subject when making your decision about being in this study. You will need to follow the study doctor's instructions, keep all study appointments and take the study drug as directed.

What happens if you decide not to take part in this study?

Participation in this study is voluntary. You do not have to take part in order to receive care.

If you decide not to take part, or if you say yes and change your mind later, there will be no penalties. It will not change how we treat you.

You will not lose any benefits to which you are otherwise entitled by declining to participate, or withdrawing from the study.

Can you stop your participation in the study early?

You can stop being in the study at any time. You do not have to give a reason. Please inform the study staff if you decide to withdraw.

If you decide to stop participating, we encourage you to talk to the study doctor first. It is important to tell the study doctor if you are thinking about stopping so any risks to you can be minimized. A final study visit may be requested to ensure your safety.

Can the study doctor take you out of the study early?

The study doctor may take you out of the study if:

- You are assigned to the Rel-CT group and need an alternative medication
- Your condition worsens

- The study is stopped
- The study drug is no longer available
- You cannot meet all the requirements of the study
- New information suggests taking part in the study may not be in your best interests

If you are assigned to the no Rel-CT group and you require medical management within 6 months after excisional surgery, you will be prescribed Rel-CT as standard of care therapy (not supplied by the study). You will remain in the study and will be asked to attend the follow up study visits. If you require a different medication, you will be taken off study.

What choices do you have other than this study?

There are options for you other than this study including: not participating in the study, and receiving standard therapy for endometriosis.

What if new information becomes available about the study?

Any new findings that may affect your willingness to participate will be provided to you. The study doctor will need to grant approval for you to participate in any other studies for the entire time you are in this study.

What about privacy, authorization for use of Personal Health Information (PHI) and confidentiality?

As part of this research, health information about you will be collected. This will include demographics (age, race, ethnicity, etc.), medical history, records associated with your endometriosis diagnosis and treatment, results of physical examinations, results of study questionnaires, information obtained from a medication diary, and lab test results. Information related to your medical care will go in your medical record. This could include physical exams and other clinical procedures. Medical records are available to your treating providers and staff. They will view your records only when required as part of their job. Staff are required to keep your information private. Information that could identify you will not be shared with anyone - unless you provide your written consent, or it is required or allowed by law. We will do our best to keep your personal information private and confidential. However, we cannot guarantee absolute confidentiality. Your personal information may be disclosed if required by law.

The results of this study may be shown at meetings and published in journals to inform other doctors and health professionals. We will keep your identity private in any publication or presentation.

Government agencies or medical journals may require your de-identified data to be shared through databases that may be publicly available to anyone. The data will not include identifiers like your name, medical record number or date of birth. Several people and organizations may review or receive your identifiable information. They will need this information to conduct the research, to assure the quality of the data, or to analyze the data or samples. These groups include:

- Members of the research team and other authorized staff at MLH;

- Pfizer and Sumitomo Pharma Switzerland, who are funding this study, or their affiliates
- People from agencies and organizations that perform independent accreditation and/or oversight of research, such as the Department of Health and Human Services, Office for Human Research Protections; and the United States Food and Drug Administration (FDA)
- The Main Line Hospitals Institutional Review Board.

Billing associated with all procedures and treatment considered standard of care will be submitted to your health insurance plan for reimbursement of costs of care associated with the study.

By law, we are required to protect your health information. The research staff will only allow access to your health information to the groups listed above. By signing this document, you are authorizing the study doctor and research team to use and/or release your health information for this research. Some of the organizations listed above may not be required to protect your information under Federal privacy laws. If permitted by law, they may be allowed to share it with others without your permission.

There is no set time for destroying the information that will be collected for this study, because research is an ongoing process.

Can you change your mind about the use of personal information?

You may change your mind and withdraw your permission to use and disclose your health information at any time. To take back your permission, it is preferred that you inform the investigator in writing.

Dr. Jordan Klebanoff
Main Line Health Advanced Gynecology Program
3855 West Chester Pike
Suite 340
Newtown Square, PA 19073

In the letter, state that you changed your mind and do not want any more of your health information collected. The personal information that has been collected already will be used if necessary for the research. No new information will be collected. If you withdraw your permission to use your personal health information, you will be withdrawn from the study.

Financial Information

Who is funding this research study?

This study is supported by Pfizer and Sumitomo Pharma Switzerland. Pfizer and Sumitomo Pharma Switzerland are pharmaceutical companies that distribute the drug Rel-CT being studied in this research project. Pfizer and Sumitomo Pharma Switzerland are paying the study doctor and study doctor's employer, Main Line Healthcare, and other MLH affiliated entities, for some of the costs of the study. The results of the study will be reported to Pfizer and Sumitomo Pharma Switzerland. If the study shows that

the Rel-CT may be useful for a new purpose, this could benefit Pfizer and Sumitomo Pharma Switzerland financially. The funding of this study may change over time.

Please ask Dr. Klebanoff if you have any questions about how this study is funded.

Will there be any additional costs?

There will be no additional costs to you by taking part in this study.

You will not be charged for Rel-CT, if you are assigned to the Rel-CT group while enrolled in this study.

You or your insurance will be billed for procedures that you undergo as part of your normal standard of care. This may include some of the procedures listed at “Required Research Study Procedures” above. We may record information from these procedures to monitor the effects of the study drug.

MLH has programs to help uninsured and underinsured families see if financial assistance is available. If you need financial assistance for your regular clinical care, please talk to your doctor, or call the MLH Business Office at 484-337-1970 and ask to speak with a financial counseling representative. Financial assistance will not be offered for research procedures.

Will you be paid for taking part in this study?

You will be paid up to a total of \$75 to compensate you for your time and effort on this study. You will receive a \$25 personal check after completion of each of your in-person follow-up visits, at 1 month, 3 months and 6 months after surgery. You will need to complete a W-9 tax form to receive these payments.

What if you have questions about the study?

If you experience any research related injuries during the study or if you have questions about the research, you should contact Dr. Jordan Klebanoff at 215-738-8894.

In addition, if you have any problems, concerns and questions as a research subject, contact the Main Line Hospitals Office of Research Protections at 484-476-2692 to speak to someone independent of the research team or send an email to mlhirb@mlhs.org.

A description of this clinical trial will be available on <http://www.ClinicalTrials.gov>. This Web site will not include information that can identify you. At most, the Web site will include a summary of the results. You can search this Web site at any time.

What happens if you are injured during the study?

If you are hurt or get sick from something that was done as part of this study, doctors at the clinic or hospital can arrange for medical care. There are no plans to offer financial compensation or payment for injuries due to participation in this research.

You and your insurance company will be billed for the costs of any care or injuries.

If you think you have been injured as a result of taking part in this research study, tell the study doctor as soon as possible. The study doctor’s name and phone number are listed in this consent form.

Participating as a subject in this research will not limit your ability to obtain care needed to treat injuries directly resulting from taking part in this research.

These treatments may be billed to you or your insurance company. You will be responsible for deductibles, co-payments and co-insurance. There are no plans to pay you or give you other compensation for the injury. However, you do not give up any of your legal rights by signing this form.

SIGNATURE OF RESEARCH SUBJECT

This study has been explained to me and all of my questions have been addressed. I have read and I understand the contents of this consent form. I understand that participation in this study is voluntary and that refusal to participate or discontinuing participation will involve no change whatsoever in my treatment as a patient. I understand that I can change my mind about participation in this study by notifying the investigator. If I do decide to withdraw, the investigator may ask me to put my request to withdraw in writing. I have been given the opportunity to ask questions and all my questions have been answered to my satisfaction. I agree to participate in this study, and upon signing I do not give up any of my legal rights by signing this form. I will receive a copy of this signed consent form.

BY SIGNING THIS FORM, I WILLINGLY AGREE TO PARTICIPATE IN THE RESEARCH IT DESCRIBES.

Printed Name of Subject

Signature of Subject

Date

CERTIFICATION OF STUDY DOCTOR

I have discussed this clinical research study with the subject using a language that is understandable and appropriate. I believe that I have fully informed this subject of the nature of this study and its possible benefits and risks and I believe the subject understood this explanation.

Printed Name of Study Doctor

Signature of Study Doctor

Date

SIGNATURE OF WITNESS (IF APPLICABLE)

I attest that the information in the Study Summary Document was presented in a language preferred by and understandable to the patient. The patient's questions were interpreted and the responses of the person obtaining consent were presented in a language preferred by and understandable to the patient. At the conclusion of the consent process, the patient was asked in a language preferred by and understandable to the subject if they understood the information in the Study Summary Document as well as any additional information conveyed by the person obtaining consent (including responses to the patient's questions) and responded affirmatively.

Printed Name of Witness

Signature of Witness

Date

**Request for Taxpayer
Identification Number and Certification**

Go to www.irs.gov/FormW9 for instructions and the latest information.

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

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See Specific Instructions on page 3.	1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)	
	2 Business name/disregarded entity name, if different from above.	
	3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. <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"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____ (Applies to accounts maintained outside the United States.)
	3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions <input type="checkbox"/>	
	5 Address (number, street, and apt. or suite no.). See instructions.	Requester's name and address (optional)
	6 City, state, and ZIP code	
7 List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

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

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

Social security number											
				-				-			
or											
Employer identification number											
					-						

Part II Certification

Under penalties of perjury, I certify that:

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

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

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

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

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

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

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-NEC (nonemployee compensation).
- 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), and 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.

Caution: If you don't return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding*, later.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued);
2. Certify that you are not subject to backup withholding; or
3. Claim exemption from backup withholding if you are a U.S. exempt payee; and
4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and
5. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting is correct. See *What Is FATCA Reporting*, later, for further information.

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

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

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

Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding. Payments made to foreign persons, including certain distributions, allocations of income, or transfers of sales proceeds, may be subject to withholding under chapter 3 or chapter 4 of the Code (sections 1441–1474). Under those rules, if a Form W-9 or other certification of non-foreign status has not been received, a withholding agent, transferee, or partnership (payor) generally applies presumption rules that may require the payor to withhold applicable tax from the recipient, owner, transferor, or partner (payee). See Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*.

The following persons must provide Form W-9 to the payor for purposes of establishing its non-foreign status.

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

See Pub. 515 for more information on providing a Form W-9 or a certification of non-foreign status to avoid withholding.

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 (under Regulations section 1.1441-1(b)(2)(iv) or other applicable section for chapter 3 or 4 purposes), do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515). If you are a qualified foreign pension fund under Regulations section 1.897(l)-1(d), or a partnership that is wholly owned by qualified foreign pension funds, that is treated as a non-foreign person for purposes of section 1445 withholding, do not use Form W-9. Instead, use Form W-8EXP (or other certification of non-foreign status).

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 their 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 their scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

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

Backup Withholding

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

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

Payments you receive will be subject to backup withholding if:

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

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

See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier.

What Is FATCA Reporting?

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

Updating Your Information

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

Penalties

- Failure to furnish TIN.** If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.
- Civil penalty for false information with respect to withholding.** If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.
- Criminal penalty for falsifying information.** Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.
- Misuse of TINs.** If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

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

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

- 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 for 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 you filed with your application.
- Sole proprietor.** Enter your individual name as shown on your Form 1040 on line 1. Enter your business, trade, or “doing business as” (DBA) name on line 2.
- Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** 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.
- 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. Enter any business, trade, or DBA name on line 2.
- Disregarded entity.** In general, a business entity that has a single owner, including an LLC, and is not a corporation, is disregarded as an entity separate from its owner (a disregarded entity). See Regulations section 301.7701-2(c)(2). A disregarded entity should check the appropriate box for the tax classification of its owner. Enter the owner’s name on line 1. The name of the owner 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. 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, enter it on line 2.

Line 3a

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

IF the entity/individual on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation.
• Individual or • Sole proprietorship	Individual/sole proprietor.
• LLC classified as a partnership for U.S. federal tax purposes or • LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	Limited liability company and enter the appropriate tax classification: P = Partnership, C = C corporation, or S = S corporation.
• Partnership	Partnership.
• Trust/estate	Trust/estate.

Line 3b

Check this box if you are a partnership (including an LLC classified as a partnership for U.S. federal tax purposes), trust, or estate that has any foreign partners, owners, or beneficiaries, and you are providing this form to a partnership, trust, or estate, in which you have an ownership interest. You must check the box on line 3b if you receive a Form W-8 (or documentary evidence) from any partner, owner, or beneficiary establishing foreign status or if you receive a Form W-9 from any partner, owner, or beneficiary that has checked the box on line 3b.

Note: A partnership that provides a Form W-9 and checks box 3b may be required to complete Schedules K-2 and K-3 (Form 1065). For more information, see the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

If you are required to complete line 3b but fail to do so, you may not receive the information necessary to file a correct information return with the IRS or furnish a correct payee statement to your partners or beneficiaries. See, for example, sections 6698, 6722, and 6724 for penalties that may apply.

Line 4 Exemptions

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

- Exempt payee code.**
- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
 - Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
 - Corporations are not exempt from backup withholding for payments made in settlement of payment card or third-party network transactions.
 - Corporations are not exempt from backup withholding with respect to attorneys’ fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.
- The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space on 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 territory, 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 territory.
- 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 as defined under section 581.
- 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 Information, 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) entered 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 territory, or any of their political subdivisions or instrumentalities.

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

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

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

G—A real estate investment trust.

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

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

J—A bank as defined in section 581.

K—A broker.

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

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

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

Line 5

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

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have, and are not eligible to get, an SSN, your TIN is your IRS ITIN. Enter it in the entry space for the Social security number. If you do not have an ITIN, see *How to get a TIN* below.

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

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). If the LLC is classified as a corporation or partnership, enter the entity's EIN.

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

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 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/EIN. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or Form SS-4 mailed to you within 15 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and enter "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, you will generally 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. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

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

Part II. Certification

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

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

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

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

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

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

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

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

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. 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
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))**	The grantor*

For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing Form 1041 or under the Optional Filing Method 2, requiring Form 1099 (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 on line 1, and enter your business or DBA name, if any, on line 2. 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.)

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

** For more information on optional filing methods for grantor trusts, see the Instructions for Form 1041.

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 return 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 a questionable credit report, contact the IRS Identity Theft Hotline at 800-908-4490 or submit Form 14039.

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

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 877-777-4778 or TTY/TDD 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 800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Go to www.irs.gov/IdentityTheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

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