

## Channel Affiliate Agreement

This Channel Affiliate Agreement (“Agreement”) is entered into by and between Machinima, Inc. (“Machinima”), located at 8441 Santa Monica Blvd, West Hollywood California 90069 and the party listed below (“Affiliate”) as of the Effective Date indicated below. This Agreement incorporates the standard terms and conditions attached hereto as Exhibit A (the “Terms and Conditions”) as well the contents of this cover sheet (“Cover Sheet”). Capitalized terms used herein and not otherwise defined shall have the meanings assigned to such terms in the Terms and Conditions. In the event of any conflict between this Cover Sheet and the Terms and Conditions, this Cover Sheet shall control.

For good and valuable consideration (the receipt and sufficiency of which is hereby acknowledged by the parties hereto), the parties hereto hereby agree as follows:

Effective Date	
Affiliate Name and Address	Name: Address:  Email: Phone:
Overview	Affiliate manages the Affiliate Content Channel(s) (defined below) and is the producer/creator/authorized licensee of content that appears therein. Affiliate desires, in exchange for the payment to Affiliate of the amounts payable hereunder, for the Affiliate Content Channel(s) to become part of the distribution network owned or controlled by Machinima or through which Machinima distributes content (the “Machinima Distribution Network”). Affiliate understands that Machinima has invested significant time, money and skills to help Affiliates in the Machinima Distribution Network increase their views, realize broader distribution, improve total monetization and operationalize best practices related to online content distribution, creation and monetization.
Affiliate Content Channel(s)	“Affiliate Content Channel(s)” means the channels currently located at: <a href="http://www.youtube.com/weemcast">www.youtube.com/weemcast</a>  The “Affiliate Content Channel(s)” will also automatically include channels or URLs that refer back to the Affiliate Content Channels and, at Machinima’s election, any substantially similar YouTube or such other applicable video distribution partner channels launched by Affiliate prior to or during the Term (e.g., featuring the same or similar subject matter or content, Affiliate’s name, channel name or trademark or logo).
Exclusive Rights: Advertising	During the Term, Affiliate hereby grants to Machinima the exclusive right to represent, sell, and manage any and all ad inventory and sponsorships on the Affiliate Content Channel(s) and the content contained thereon (other than through the independent, direct sales efforts, if any, of Machinima’s video distribution platforms or networks, including, without limitation, YouTube), including but not limited to any ad sales or sponsorship opportunities displayed in connection with any form of content contained therein, inclusion of advertising by ad networks, advertising that may be included as part of live-streaming content, new units that Machinima’s video distribution platforms or networks may make available or that Machinima or Affiliate may devise, usage of

	<p>annotations and related features insofar as such usage may be part of an advertising or promotional campaign, and the serving and monitoring of all campaigns (including by use of tracking services or technologies, which may, for example, involve the placement of 'pixels', etc.). Machinima shall have the right to sublicense any of the foregoing rights to any third party or engage any third party to perform such rights on this behalf.</p>
<p>Exclusive Rights: Branded Integrations and Distribution</p>	<p>During the Term of this Agreement, Affiliate grants to Machinima the exclusive right to: (i) sell so-called 'branded integrations' or 'product placements' with respect to content on Affiliate Content Channel(s); provided that any such opportunity and terms associated therewith are approved by Affiliate and (ii) except as otherwise provided in the "Exclusivity" section below, distribute the Affiliate Content Channel(s) and the content thereon through any video distribution platform or network, via any means (whether through advertiser supported video on demand, subscription video on demand or otherwise) or method (whether through a link, an embedded video player or otherwise) of distribution, throughout the world, and on any device, platform or outlet.</p>
<p>Method of Payment</p>	<p>Unless otherwise agreed to by Affiliate and Machinima or Machinima no longer offers a method of payment, all payments shall be paid via the following method of delivery:</p> <p><input type="radio"/> Direct Deposit (US Only) – attach a copy of a voided check</p> <p>The following payment methods may be subject to bank processing fees:</p> <p><input type="radio"/> Wire Transfer (International Only) - Information to be provided separately by Affiliate</p> <p><input type="radio"/> Other (International Only): _____</p>
<p>YouTube VOD Compensation:</p>	<p>For each month during the Term, Machinima shall pay to Affiliate <u>80</u>% of Net Revenue (as defined in Section 4.1 of the Terms and Conditions) (the "YouTube VOD Revenue Share"), with respect to all video-on-demand content (including Recorded Live Stream Content (as defined below)) ("VOD Content") on Affiliate Content Channel(s) on YouTube; provided however, that, until such time as YouTube has provided Machinima the ability to calculate the Net Revenue generated by a recorded, unaltered version of an item of Live Stream Content ("Recorded Live Stream Content") as a separate item of content from such item of Live Stream Content, then the Recorded Live Stream Content shall be deemed "Live Stream Content" for purposes of this Agreement and excluded from the definition of "VOD Content".</p>
<p>YouTube Live Stream Compensation</p>	<p>"Live Stream Content" means, collectively, real-time or near real-time, streaming of "live" content of any kind, including commentary, discussion, game play, e-sports, etc.</p> <p>During the Term, Affiliate shall live stream all of its Live Stream Content <u>Exclusively</u> on the Affiliate Content Channel(s) (or on such other Machinima controlled channel or platform as mutually agreed upon by Machinima and Affiliate) during the Term. For each month during the Term, Machinima shall pay to Affiliate <u>60</u>% of Net Revenue ("YouTube Live Stream Revenue Share") generated in connection with distribution of the Affiliate's Live Stream Content on YouTube.</p>
<p>All Other Platforms Compensation</p>	<p>For each month during the Term, Machinima shall pay to Affiliate 50% of Net Revenue (the "Other Platform Revenue Share") with respect to all VOD Content and Live Stream Content that is displayed on Affiliate Content Channel(s) and that is exploited on a distribution platform or network other than YouTube (e.g., Machinima's Xbox application or iOS applications).</p>

Advertising Units	<p>Affiliate must activate and turn on all advertising units that YouTube or such other applicable video distribution platform or network makes available on each item of video content on the Affiliate Content Channel(s). In the event that Affiliate fails to activate and turn on all advertising units made available on an item of video content, Affiliate authorizes Machinima to activate and turn on such advertising units on behalf of Affiliate and Machinima shall have no obligation to pay any amounts owed with respect to such item of video content while such advertising units were not activated.</p>
Payment Terms	<p>As more fully set forth in Section 4.2 of the Terms and Conditions:</p> <p>At the end of each calendar month, Machinima shall calculate the aggregate (i) YouTube VOD Revenue Share, (ii) YouTube Live Stream Revenue Share payable to Affiliate with respect to such month. Machinima shall pay Affiliate the aggregate amount owed hereunder within forty-five (45) business days following the end of such month.</p> <p>At the end of each calendar month (or such longer period as may be required or necessitated by the applicable distribution platform or network's reporting and payment procedures), Machinima shall calculate the aggregate Other Platform Revenue Share payable to Affiliate with respect to period. Machinima shall pay Affiliate the aggregate amount owed hereunder within forty five (45) business days following the end of such period.</p> <p>In the event that any payment for a period due to Affiliate is less than \$100, Machinima shall have the right to defer payment of such amount until such time as the amount owed to Affiliate is greater than \$100.</p>
Term	<p>The "Initial Term" means <u>1</u> Years.</p> <p>Each Extension Term following the Initial Term will be 12 months.</p> <p>With respect to each Extension Term, the notice period for non-renewal is 60 days.</p>
Exclusivity	<p>In exchange for Machinima's agreement to pay the payments described above, Affiliate acknowledges and agrees that during the Term, with respect to any video content that is exhibited, distributed or exploited on the Affiliate Content Channel(s), it shall not exhibit, distribute or exploit any such video content through any third party or application, whether through advertiser supported video on demand, subscription video on demand or otherwise, other than (i) on the Affiliate Content Channel(s) or (ii) through a link to the Affiliate Content Channel(s), or embedded YouTube player distributing the Affiliate Content Channel(s), on the Affiliate's personal Facebook account, Google + page, Twitter account or website (if and as agreed to by Machinima). In addition, Affiliate agrees that during the Term, it shall not license to, or enter any agreement to produce a work made for hire for or otherwise assign or transfer to, any direct competitor of Machinima (for example, IGN, Maker Studios, Break, Fullscreen, Curse, Twitch) any video content or, except as otherwise permitted by clause (ii) of the foregoing sentence, permit any third party other than YouTube or Machinima to distribute the Affiliate Content Channel(s).</p> <p>Affiliate understands and agrees that neither Affiliate nor any third party (other than Machinima, its sublicensees, agents or the independent, direct sales efforts, if any, of Machinima's video distribution platforms or networks, including, without limitation, YouTube) shall have the right to sell advertising of any kind (included sponsorships or branded integrations) or monetize the Affiliate Content Channel(s) or the content therein in any way other than through Machinima under the terms of this Agreement or with Machinima's express written approval.</p>

<p>Promotion</p>	<p>At the request of Machinima, Affiliate shall include the Machinima logo on the Affiliate Content Channel(s) to denote that the Affiliate Content Channel(s) are part of the Machinima Distribution Network. The size, placement and location of such logo on the Affiliate Content Channel(s) shall be determined by Machinima. In addition, at the request of Machinima, Affiliate shall include the Machinima Distribution Network identification pre-roll provided to Affiliate by Machinima in each item of video content on the Affiliate Content Channel(s).</p> <p>Affiliate shall also be required, from time to time upon written notice from Machinima to engage in the following promotional efforts relating to Machinima and the Affiliate Content Channel(s):</p> <ul style="list-style-type: none"> <li>(a) Subscribe to <a href="http://www.youtube.com/machinima">www.youtube.com/machinima</a> or any other Machinima channel designated by Machinima (collectively, the “Machinima Channels”) and designate the Machinima Channels as a “featured channels” on the main page of the YouTube channels operated by Affiliate;</li> <li>(b) include “annotations” in items of video content as part of advertising or sales campaigns that Machinima secures, or to promote and market Machinima, Affiliate, or other third party video content in the Machinima Distribution Network;</li> <li>(c) use Affiliate’s accounts on Twitter, Facebook, Google+, YouTube or any other social media to promote designated items of video content or other content distributed through the Machinima Distribution Network as designated by Machinima in writing (including “liking” such video, designating it as a “favorite” video, etc.); and</li> <li>(d) such other promotional services as reasonably requested by Machinima.</li> </ul>
<p>Additional Opportunities</p>	<p>From time to time, Machinima may make additional promotional or other commercial opportunities available to Affiliate. In the event that Machinima makes such opportunities available to Affiliate and Affiliate agrees to participate in such opportunities, the terms and conditions of Affiliate’s participation will be mutually agreed to by the parties.</p>
<p>Confidentiality</p>	<p>AFFILIATE UNDERSTANDS AND ACKNOWLEDGES THAT THE EXISTENCE OF AND TERMS OF THIS AGREEMENT SHALL BE STRICTLY CONFIDENTIAL, AS MORE FULLY DESCRIBED IN SECTION 12 OF THE TERMS AND CONDITIONS.</p>

[Remainder of Page Left Blank]

IN WITNESS WHEREOF, the undersigned have executed this Agreement as of the date first written above.

MACHINIMA, INC.

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

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

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

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

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

Print Affiliate Name: \_\_\_\_\_

Affiliate Title (if applicable): \_\_\_\_\_

Date of Birth: \_\_\_\_\_

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

Are you 18 or over? YES  NO

IF AFFILIATE IS UNDER THE AGE OF EIGHTEEN (18) OR IS OTHERWISE DEEMED A MINOR OR INCAPABLE OF ENTERING INTO A BINDING CONTRACT UNDER APPLICABLE LAWS, SIGNATURE BY A PARENT OR AUTHORIZED GUARDIAN WITH THE LEGAL AUTHORITY TO BIND AFFILIATE IS REQUIRED, BELOW, IN ADDITION TO AFFILIATE'S SIGNATURE:

Guardian Name:

Guardian Email:

Guardian Number:

I represent and warrant that I am a legal guardian of Affiliate and acknowledge that I have read the foregoing Agreement and am familiar with each and all of the terms, covenants and conditions contained therein; I am satisfied that said Agreement is fair and equitable, and I hereby give my express consent to the execution thereof and will not revoke my consent thereto at any time hereafter.

Name of Parent/Guardian: \_\_\_\_\_

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

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

**Exhibit A**  
**Machinima Standard Terms and Conditions for Channel Affiliate Agreement**

Capitalized terms used herein and not otherwise defined shall have the meanings assigned to such terms in the Cover Sheet.

1. **Additional Affiliate Content Channel(s).**

Additional channels that Affiliate may launch or desire to include as part of this Agreement as Affiliate Content Channel(s), that are not otherwise automatically included hereunder by the terms of this Agreement, may be added by mutual consent of the parties in writing (for this purpose, email shall suffice, provided the email is from an authorized Machinima representative, clearly sets forth the name of the channel(s) to be added, and Affiliate responds confirming Affiliate's consent to add such channel(s)).

2. **Channel Views/Rollup.**

2.1 As of the Effective Date and throughout the Term of this Agreement, all information and metrics relating to the Affiliate Content Channel(s), including impressions, visitors and video views of content distributed or delivered through the Affiliate Content Channel(s) via any method of distribution and via any device including, without limitation, (i) Live Stream Content and (ii) VOD Content, shall be included or 'rolled up' exclusively into Machinima's total numbers on YouTube or such other applicable video distribution platform or network.

2.2 Affiliate acknowledges and agrees that Machinima shall use information provided to it by Machinima's video distribution platforms or networks, including, without limitation, YouTube, to determine amount of revenue generated by the Affiliate Content Channels and content thereon, as well as the relevant number of video views generated and monetizable hereunder. The parties acknowledge and agree that such video distribution platforms or networks may, from time to time, change or modify (i) their advertising policies, terms and conditions, (ii) their methods of calculating revenue or video views generated or (iii) their monetization policies, including the criteria for determining which video views are "monetizable". In the event of any such change or modification, the parties agree that Machinima shall have the right to change or modify its advertising policies, terms and conditions, or its methods or criteria for calculating video views generated or for determining which such views are "monetizable" to conform to such change or modification. Machinima shall notify Affiliate of any material change or modification if YouTube or such other video distribution platform or network has not publicly announced such change. Any such change or modification by Machinima shall not be deemed a breach of this agreement.

3. **Live Stream Content.** All Live Stream Content shall be recorded through, edited for, and distributed on

the Affiliate Content Channel(s) (or on such other Machinima controlled channel on YouTube as mutually agreed upon by Machinima and Affiliate) for VOD viewing following the conclusion of the applicable live stream. Except as otherwise set forth on the Cover Sheet, any such recorded Live Stream Content shall be deemed VOD Content for purposes of this Agreement.

4. **Payments**

4.1 **Net Revenue.**

(a) "Net Revenue" means (A) Indirect Revenue plus Direct Revenue less (B) (i) any payments, costs, fees, taxes, commissions and expenses relating to distribution, marketing, sales, promotion and advertising, including but not limited to, sales commissions, content delivery network costs, make-goods and allowances for doubtful accounts (ii) a distribution fee of 30% of Direct Channel Sales (as defined below) and (iii) revenue share and other payments, fees, or expenses payable to or deducted by Machinima's video distribution platforms or networks, including, without limitation, YouTube.

(b) "Indirect Revenue" means revenue (other than sponsorships and brand integrations, for which a separate fee may be payable to Affiliate on a case by case basis) actually earned by Machinima from indirect monetization of the Affiliate Content Channel(s) or content thereon by third parties other than Machinima, including but not limited to Google AdSense for Video and other advertising networks, or by an applicable video distribution platform or network.

(c) "Direct Revenue" means revenue (other than sponsorships and brand integrations, for which a separate fee may be payable to Affiliate on a case by case basis) actually earned by Machinima from (i) direct sales of advertising by Machinima displayed on the Affiliate Content Channel(s) where the advertiser specifically requests advertising to appear to viewers of such Affiliate Content Channel(s) pursuant to a written insertion order accepted by Machinima ("Direct Channel Sales") and (ii) monetization of the Affiliate Content Channel(s) or content thereon by Machinima via advertising that is run against multiple affiliate channels (e.g., "run of network" and category ad buys) ("Non-Specific Ad Buys") as if such Non-Specific Ad Buys were indirectly monetized via Google AdSense for Video and other advertising networks.

4.2 **Payment Terms.** Payments may, at Machinima's election, be combined with any other

payments that may be owed to Affiliate. All references to currency herein shall be to United States dollars unless otherwise set forth on the Cover Sheet. Notwithstanding the foregoing, Machinima will have no obligation to pay any amounts, and is permitted to deduct or withhold any amounts owed, determined or reasonably suspected by Machinima in its sole discretion to have resulted from: (i) Action Fraud (as defined below), or (ii) fraudulent, misleading or false activities or activities that Machinima and/or Machinima's video distribution platforms or networks, including, without limitation, YouTube, believe to be fraudulent, misleading or in violation of their respective terms of service, guidelines, rules, or privacy policies.

4.3 "Action Fraud" means so-called "click fraud" or "impression fraud," or fraud of any other kind, whether in any automated or human way, including, without limitation, by the use of a person, an automated script or a computer program (for example, online robots or "bots") to click or otherwise activate any form of view, response mechanism, annotation or advertising unit, or any other fraudulent means, to increase views, impressions, skew results or imitate a legitimate user of a web or mobile browser or other software application for viewing on any device, for example, by clicking on an ad unit for the purpose of generating an improper click value and generating revenue.

5. Ownership/Control. As between the Parties, Affiliate shall retain full control and ownership of, and absolute liability for, the Affiliate Content Channel(s) and all content contained therein. This shall include creation, procurement, and uploading of any and all content therein, and the ongoing management and look and feel of the Affiliate Content Channel(s). Machinima will not have the ability to upload content, alter the design or layout, etc. of the Affiliate Content Channel(s); provided, however, that Machinima may require Affiliate to remove content immediately upon any notice of copyright violation, or violation of any party's rights, or concern thereof. Affiliate agrees it shall not remove, designate as "private," alter or modify content from the Affiliate Content Channel(s) (after it has been uploaded) throughout the Term of this Agreement without the prior written approval of Machinima, or unless requested by Machinima or YouTube. Any video content or other content (text, annotations, or otherwise) that is in violation of the terms of this Agreement or violates any laws, rules or regulations, including Machinima's or any of Machinima's video distribution platforms' or networks', terms, rules, policies, guidelines or other business interests, shall also be removed immediately upon request. Affiliate shall not use annotations or other similar tools and features in a manner that would conflict or interfere with Machinima's promotional or sales efforts and ongoing advertising campaigns.

6. [RESERVED].

## 7. Revenue Collection; Right of Withholding and Offset

7.1 Machinima will collect all payments with respect to and revenues generated by the Affiliate Content Channel(s) and the content thereon, including payments and revenue from AdSense for Video, YouTube direct sales, Machinima's direct sales, or sales by any other party or ad network on the Affiliate Content Channel(s), and then make payments to Affiliate in accordance with this Agreement.

7.2 Machinima has right to withhold or deduct payment owed hereunder pending or following the resolution or adjudication of any breach, claim or loss related to this Agreement, any other agreement or otherwise. Machinima shall notify Affiliate in the event that it is withholding or deducting payments pursuant to this Section. In addition, Machinima has the right to offset any amounts owed by Machinima to Affiliate under this Agreement against any amounts owed to Machinima by Affiliate under this Agreement, any other agreement or otherwise.

8. Access to Affiliate's YouTube Accounts/Reporting to Affiliate. Affiliate shall provide Machinima with all necessary access and controls to its applicable distribution platform and/or network account(s) (e.g., YouTube) in connection with the various Affiliate Content Channel(s) and the content thereon to enable Affiliate Content Channel(s) to become part of the Machinima Distribution Network, including for example in Machinima's YouTube "CMS" or content management system or any other content management system that Machinima may use. This access shall only be used for purposes necessary to further the subject matter of this Agreement (e.g., to monitor traffic, views, prepare reports, check Ad Sense numbers, etc.). Machinima agrees to provide Affiliate with a true and correct version of the most then-current report Machinima receives with respect to Affiliate Content Channel(s), on no less than a monthly basis or as available to Machinima from the applicable video distribution platform or network if longer. In addition, Affiliate reserves the right to confirm the accuracy of the Machinima report directly with the applicable video distribution platform or network provided such informational requests are conducted through and in coordination with Machinima and limited to no more than one time per year.

## 9. Term/Termination/Survival/Right of First Opportunity and Last Refusal

9.1 The term of this Agreement shall commence on the Effective Date and continue for the Initial Term. The Initial Term shall automatically renew for each Extension Term unless Affiliate provides Machinima not less than the number of days written notice prior to the end of the Initial Term or the current Extension Term, as applicable, as described in the Cover

Sheet. The "Extension Term", together with each other Extension Term and the Initial Term, is referred to herein as the "Term."

9.2 If Affiliate contemplates entering into a similar relationship with a third party following the expiration of this Agreement, Affiliate agrees to provide Machinima with a first opportunity to negotiate and a last right of refusal (to match the third party's terms) prior to actually entering into any contract or agreement with the third party. The parties agree to promptly negotiate any potential renewal or right of first opportunity in good faith.

9.3 Notwithstanding anything to the contrary contained herein: (A) Affiliate may terminate this Agreement at in the event that (i) Machinima is in material breach of the Agreement and such breach remains uncured for a period of more than thirty (30) days following notice to Machinima of such breach, or (ii) Affiliate ceases business operations provided, however, that Affiliate's existing content on the Affiliate Content Channel(s) shall remain available to end users, including, without limitation, on YouTube, and under the terms of this Agreement continue to be represented exclusively by Machinima, and that Affiliate not create a similar or competitive channel for a period of one year after such termination; and (B) Machinima may terminate this Agreement (i) in its sole discretion, at any time without cause upon the provision to Affiliate of thirty(30) days' notice at the address or email first set forth above (or as updated by Affiliate by providing Machinima with written notice); (ii) in the event that Affiliate is in material breach of the Agreement and such breach remains uncured for a period of more than thirty (30) days following notice to Affiliate of such breach or (iii) immediately following notice, in the event of Action Fraud or a material breach by Affiliate of any terms of Machinima's or YouTube's or other applicable platform's or network's rules or policies.

9.4 Upon any such termination by Machinima, neither party shall have any further obligation, rights or duties to the other party, except: (a) that any undisputed payments owed by Machinima to Affiliate prior to the date of termination shall be deemed payable (excluding payments withheld, deducted or offset pursuant to Section 7.2), and (b) the following provisions of this Agreement shall survive: Sections 7.2, 9, 11, 12, 13, 14, and 15-27.

10. Rights & Grants. In addition to the other rights and licenses granted to Machinima by Affiliate in this Agreement, Affiliate hereby grants to Machinima any and all necessary rights and licenses it may need to effect the terms of this Agreement (including, for example, Machinima's sales, marketing and promotional efforts), including for example the right to use her/his/its name, likeness, biography, and logo, registered marks if any, names of properties, etc., and to represent Machinima as the exclusive representative of any ad inventory/ad units/sales/sponsorship

opportunities (other than YouTube as and if applicable) for the Affiliate Content Channel(s).

11. Independent Responsibilities. Each party agrees that it will be fully responsible and liable for its own content and any and all third party claims that may arise from its properties, sites, and content. This Agreement confers no ownership or control and does not constitute a 'partnership' or 'joint venture' within the legal/corporate meanings of those terms. The parties remain independent of each other and maintain their liabilities as their own. Each party remains responsible for any and all permissions, rights or clearances it may need in connection with its own business, site, or channel operations, and responsible for any risks, liabilities, fees or payments it may be required to make in connection therewith or in connection with their respective content.

#### 12. Confidentiality.

12.1 Affiliate understands and acknowledges that the existence of and terms of this Agreement shall be strictly confidential. Affiliate shall not, without the express written consent of Machinima, disclose the terms of this Agreement or any other information disclosed by Machinima to Affiliate to any third party, nor to any employees, contractors, vendors, consultants or affiliates other than those employees who have an actual need to know such information in order to perform their duties or if required to do so pursuant to a subpoena or other similar legal process, provided that Affiliate provides Machinima prompt notice of the disclosure requirement such that the latter may contest such disclosure or seek a protective order.

12.2 Affiliate shall refer any questions that Affiliate may receive in connection herewith to Affiliate's contact at Machinima for guidance on how to appropriately respond. Any questions Affiliate may have with respect to the Affiliate Content Channel(s), their distribution platforms, other distribution opportunities, sponsorship opportunities, etc., shall also be addressed directly to Affiliate's contact at Machinima.

13. Representations and Warranties; Covenants. Affiliate represents, warrants and agrees that: (a) it has the full right and power to make and perform this Agreement without the consent of any third party; (b) it has any and all necessary rights or clearances it may need in connection with the Affiliate Content Channel(s) and the content thereon (to the extent it would be necessary for the specific use, e.g., display on YouTube or any applicable platform or network) in order to grant Machinima the rights granted hereunder; (c) Machinima's distribution and use of, and sale of advertising on, the Affiliate Content Channel(s) and the content thereon as set forth herein will not infringe on the rights of any person or entity, defame any person or entity, or violate any right of publicity or privacy of any person or entity; (d) Affiliate will not include in any



Affiliate Content Channel(s) any content or materials that would violate any laws, rules or regulations, including Machinima's or any Machinima video distribution platform's or network's general rules, terms, guidelines and/or policies; and (e) Affiliate will not undertake any activities or enter into any agreements that are either in conflict with this Agreement or that are directly competitive to Machinima. Affiliate further represents that Affiliate is at least of 18 years of age or otherwise legally capable of entering into binding agreements. If Affiliate is under the age of 18 or otherwise incapable of entering into this Agreement, Affiliate shall obtain his or her parent's or legal guardian's permission to do so as evidenced by their signature below provided, however, that in any case Affiliate must be at least 13 years of age. Each party shall be solely responsible for the payment of all of its own taxes, assessments and all other similar withholdings from or assessments on any monies paid hereunder.

14. Indemnity: Limitation on Liability.

14.1 Indemnity. Affiliate hereby agrees to indemnify and hold harmless Machinima, its parent, affiliates, officers, directors, employees, agents, successors, licensees and assigns, from and against any and all causes of action, claims, damages, obligations, losses, liabilities, costs or debt, and expenses (including but not limited to attorney's fees) (collectively, "Claims") arising out of any breach by Affiliate of any of the obligations, agreements, representations and/or warranties made hereunder.

14.2 The parties agree and acknowledge that Affiliate is not an employee of Machinima, and Affiliate shall indemnify Machinima and hold it harmless against all Claims related to compensation and benefits to which employees may be entitled, including taxes, penalties and accounting fees. Affiliate and Machinima shall notify the other if either becomes aware of such a claim by any state or federal entity; and Affiliate will not represent to any third party that Machinima and Affiliate are partners or joint venturers, nor that Affiliate can bind Machinima to any agreement with anyone else.

14.3 Except with respect to breaches of Section 12 (Confidentiality), indemnification payments and obligations, fraud, gross negligence or willful misconduct, no party shall be liable to the other for special, consequential or incidental damages or for lost profits.

15. Assignment. Affiliate understands and agrees that Machinima may freely assign this Agreement; however, because the subject matter hereof is personal to Affiliate and Affiliate's content, Affiliate may not assign this Agreement to any person or entity without Machinima's prior written consent.

16. Affiliate Responsibility for Personnel. Affiliate and all personnel supplied directly by Affiliate shall be

deemed employees or subcontractors of Affiliate and will not be considered employees, agents or subcontractors of Machinima for any purpose whatsoever. Affiliate assumes full responsibility for the actions of all such personnel and for the payment of their compensation (including, if applicable, withholding of income taxes, and the payment and withholding of social security and other payroll taxes), workers' compensation, disability benefits and the like to the extent applicable to the personnel involved.

Notwithstanding and without in any way limiting any terms and conditions set forth in this Agreement, all subcontractors of Affiliate shall be deemed to have made all of the representations and warranties of Affiliate set forth herein and shall be subject to any obligations of Affiliate hereunder, and, if requested by Machinima, Affiliate shall obtain from each subcontractor its written consent to and acknowledgment of the terms of this Agreement. Affiliate shall be responsible for any breach by any subcontractor of any representations, warranties or obligations set forth in this Agreement. For the sake of clarity, this is not an agreement for the performance of any services.

17. Arbitration/ Class Action Waiver/Jurisdiction.

17.1 Any and all claims controversies, disputes, demands, counts, or causes of action between Affiliate and Machinima regarding, arising out of or relating to this Agreement (including, without limitation, its formation, performance or alleged breach), the Machinima Distribution Network, Affiliate Content Channel, or Live Stream Content, shall be resolved exclusively by confidential binding arbitration in Los Angeles County, California by a single arbitrator. Affiliate, however, shall have the right to participate by phone or similar means and need not attend the arbitration live in Los Angeles County, California in order to participate. To the extent that any filing fee to initiate arbitration exceeds the cost of filing suit in state or federal court in Los Angeles County, California, Machinima will reimburse Affiliate for the difference.

17.2 Arbitration shall be subject to the Federal Arbitration Act and not any state arbitration law. The arbitration shall be conducted before one commercial arbitrator with substantial experience in resolving commercial contract disputes from the American Arbitration Association ("AAA") or JAMS. As modified by this Agreement, and unless otherwise agreed upon by the parties in writing, the arbitration will be governed by the AAA's or JAMS's rules for commercial arbitration. For more information on AAA, its rules and procedures, and how to file an arbitration claim, you may call AAA at 800-778-7879 or visit the AAA website at <http://www.adr.org>. For more information on JAMS, its rules and procedures, and how to file an arbitration claim, you may call JAMS at 800-352-5267 or visit the JAMS website at <http://www.jamsadr.com>.

17.3 The arbitrator, and not any federal, state or local court or agency, shall have exclusive authority to resolve any dispute arising under or relating to the interpretation, applicability, enforceability or formation of this Agreement, including, but not limited to any claim that all or any part of this Agreement is void or voidable. Without limiting the generality of the foregoing, the arbitrator shall have the exclusive authority to interpret the scope of this clause, and the arbitrability of the controversy, dispute, demand, count, claim, or cause of action.

17.4 The parties further agree that they may bring claims only in their individual capacity and not as a plaintiff or class representative in any purported class or representative proceeding. The arbitrator may not consolidate more than one person's claims, may not otherwise preside over any form of a representative or class proceeding and may not award class-wide relief. This provision is material and is a condition of the agreement to arbitrate. In the event that a determination is made that this class action waiver is void or unenforceable for any reason, the parties agree that the agreement to arbitrate disputes will be null and void.

17.5 Judgment on the award rendered by the arbitrator may be entered in any court having jurisdiction thereof. All arbitration proceedings shall be closed to the public and confidential and all records relating thereto shall be permanently sealed, except as necessary to obtain court confirmation of the arbitration award.

17.6 If for any reason a claim proceeds in court rather than in arbitration, the dispute shall be exclusively brought in state or federal court in Los Angeles County, California.

18. Severability. Except as otherwise provided in Section 17, if any provision of this Agreement is, for any reason, invalid and/or unenforceable, the remaining provisions shall continue to be valid and enforceable to the fullest extent permitted by law. The parties agree to replace an invalid and/or unenforceable provision with a valid and/or enforceable provision which most closely approximates the intent and economic effect of the invalid and/or unenforceable provision.

19. Non-Waiver; Remedies Cumulative. A waiver by either party of any of the terms or conditions of this Agreement shall not, in any instance, be deemed or construed to be a waiver of such terms or conditions for the future or of any subsequent breach thereof. All remedies, rights, undertakings, obligations and agreements contained in this Agreement shall be cumulative and none of them shall be in limitation of any other remedy, right, undertaking, obligation, or agreement of either party.

20. Mutual Covenants. Affiliate and Machinima each agree that they will undertake the activities

contemplated by this Agreement in compliance with all applicable laws and regulations.

21. Governing Law. The construction and interpretation of this Agreement shall at all time and in all respects be governed by and construed according to the laws of the United States and the State of California (without regard to California conflict of laws provisions) except that the arbitration provision shall be governed by the Federal Arbitration Act. The application of the United Nations Convention on Contracts for the International Sale of Goods is expressly excluded.

22. Injunctive Relief. Affiliate hereby acknowledges that it will be impossible to measure in money the damages that would be suffered if Affiliate breaches the exclusive rights granted to Machinima hereunder and that in the event of any such breach, Machinima will be irreparably damaged and will not have an adequate remedy at law. Machinima shall, therefore, be entitled to injunctive relief, including specific performance, to enforce such rights and may seek the foregoing in any court of competent jurisdiction, notwithstanding the provisions of Section 17 to the contrary. Affiliate's sole and exclusive remedy for Machinima's breach, termination or cancellation of this Agreement or any term hereof shall be an action for damages brought pursuant to Section 17 and Affiliate irrevocably waives any right to equitable or injunctive relief or to enjoin or restrain Machinima and its successors, video distribution partners, assigns, and licensees from exploiting the Affiliate Content Channels hereunder.

23. Captions. Section or other headings contained in this Agreement are for convenience only and shall not affect in any way the meaning or interpretation of this Agreement.

24. No Presumption. Affiliate represents and warrants that Affiliate has had the opportunity to review this Agreement before signing it and that Affiliate has obtained legal counsel or other professional advice or deliberately refrained from obtaining legal counsel or other professional advice in connection herewith. This Agreement shall be construed as though jointly drafted by Affiliate and Machinima with no presumption drawn against either as drafter.

25. Counterparts and Email. For the convenience of the parties, the parties may execute any number of counterparts of this Agreement hereto. Each such counterpart shall be deemed to be an original instrument but all such counterparts taken together shall constitute one and the same Agreement. This Agreement may be delivered following execution by Email or fax with executed originals from Affiliate to be delivered to Machinima thereafter by mail, to the address above.

26. Notices. All notices to be given to the other party hereunder will be addressed to such party at the address set forth on page 1 of the Cover Sheet, or at such other address as such party may designate in writing from time to time. All notices must be in writing and must be served by personal delivery, or certified mail, return receipt requested. Except as otherwise provided herein, such notices will be deemed given on the date personally delivered, or the date two (2) business days after the date mailed if mailed in the United States, and five (5) business days after the date mailed if mailed outside the United States.

27. Entire Agreement. These Terms and Conditions, along with the Cover Sheet, shall constitute a binding agreement between the parties as of the Effective Date and supersedes any and all prior written or oral agreements between the parties in connection with the subject matter hereof, including any letter agreement regarding the inclusion of the Affiliate Content Channel(s) in the Machinima Distribution Network. This Agreement may not be modified or amended except in writing signed by the parties hereto.

## Request for Taxpayer Identification Number and Certification

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

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

### Part I Taxpayer Identification Number (TIN)

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

Social security number									

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

Employer identification number									

### Part II Certification

Under penalties of perjury, I certify that:

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

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

<b>Sign Here</b>	Signature of U.S. person ▶	Date ▶
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### General Instructions

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

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

#### Purpose of Form

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## Updating Your Information

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

## Penalties

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

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

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

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

## Specific Instructions

### Name

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

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

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

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

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

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

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

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

## Exemptions

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

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

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

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

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

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

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

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

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

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

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

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

**Part I. Taxpayer Identification Number (TIN)**

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

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

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

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

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

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

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

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

**Part II. Certification**

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

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

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

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

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

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

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

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

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

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

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

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

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

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

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

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

**Secure Your Tax Records from Identity Theft**

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

To reduce your risk:

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

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

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

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

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

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

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

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

Visit [IRS.gov](http://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.



**Please fill out the form at the links below for Wire Transfer or Direct Deposit payments.**

Wire Transfer (International Only): <http://bit.ly/195yVzD>

Direct Deposit (U.S. Only): <http://bit.ly/16esruS>