



Downie Gordon Holdings, LLC (DGH) is a Licensed Real Estate Holding Company for Real Estate Licensees. The main objective of DGH is to offer Licensed Real Estate Agents in Georgia an alternative to placing their licenses in an Inactive Status.

We understand that some agents are no longer actively practicing Real Estate, seeking to assist Buyers and Sellers with their Real Estate needs and a Holding Company is a more suited alternative. Many of the questions you will need answered will be found in the following pages.

If you are considering placing your license in an Inactive Status, consider us instead, we would be delighted to have you.

Here is some important information to keep for your records.

Downie Gordon Holdings, LLC License Number is 80794

The Qualifying Broker is Alison Walker Grant

[info@downiegordon.com](mailto:info@downiegordon.com)

678-591-7409

Address is 1740 Hudson Bridge Rd #1103  
Stockbridge, GA 30281



## Things to Know

Is my License Active or Inactive?	Your License is in an <b>Active Status</b> while you are with us. This means you can still have Real Estate Conversations with potential Buyers and Sellers. If your license is Inactive, per the Real Estate Commission, you are not allowed to “Talk Real Estate”
Do I still need CEs	Yes, you <b>MUST</b> do all the Required Continuing Education each year to renew your license at the appropriate time. You must do 25 Hours Post License within 1 year of licensure, and 36 hours every 4 years in order to renew your license.
What does it cost?	The annual fee is \$100.00. Payable yearly on September 1 <sup>st</sup> . There is no proration. For example, if you place your license with DGH on June 1 <sup>st</sup> you will be required to pay \$100 then and again on September 1 <sup>st</sup> .
Can I still access to any Multiple Listing Services?	No, DGH does not have any agreements with any Multiple Listing Services (MLS) in Georgia. Licensees who are with DGH are not actively seeking Real Estate Business and therefore does not need to access MLS
Do I have to join a Board?	No, it is not a requirement.
What can I do?	. You can have Real Estate Conversations and send Referrals to other Licensed Agents.
What is the Commission Split for referrals?	90/10 of the Agreed upon commission, as outlined on the GAR Broker to Broker Referral form.



## **Next Steps**

- ● Complete and sign the GREC Change Application \*
- ● Complete and sign the Downie Gordon Holdings LLC Independent Agreement \*
- ● Pay \$100 online.

## **Annual Responsibility of Agent**

- ● Maintain Continuing Education
- ● Maintain renewal fees to GREC for your license
- ● Pay renewal fee online on September 1 (one week Grace period)

# STATE OF GEORGIA REAL ESTATE COMMISSION

## DOWNIE GORDON HOLDINGS LLC

80794

IS AUTHORIZED TO TRANSACT BUSINESS IN GEORGIA AS A LICENSED  
**LIMITED LIABILITY COMPANY**

THE PRIVILEGE AND RESPONSIBILITIES OF THIS LICENSURE SHALL CONTINUE IN EFFECT AS LONG AS THE LICENSEE PAYS REQUIRED LICENSE FEES AND COMPLIES WITH ALL OTHER REQUIREMENTS OF THE OFFICIAL CODE OF GEORGIA ANNOTATED, CHAPTER 43-40. THE LICENSEE IS SOLELY RESPONSIBLE FOR THE PAYMENT OF ALL FEES ON A TIMELY BASIS.

JERRY WARSHAW  
Chairperson

STEVE GRAVES  
Vice Chairperson

EDWARD L. DOLLAR  
DEANN GOLDEN  
CEDRIC MATHENY  
BRENDA THOMPSON

2130245606024113

80794

DOWNIE GORDON HOLDINGS  
LLC

ALISON WALKER-GRANT  
BROKER NO. 319237

THIS LICENSE EXPIRES IF YOU FAIL TO  
PAY RENEWAL FEES OR IF YOU FAIL  
TO COMPLETE ANY REQUIRED  
EDUCATION IN A TIMELY MANNER.

State of Georgia  
Real Estate Commission  
Suite 1000 - International Tower  
229 Peachtree Street, N.E.  
Atlanta, GA 30303-1605

ORIGINALLY LICENSED

06/06/2023

END OF RENEWAL  
06/30/2027



LYNN DEMPSEY  
Real Estate Commissioner

2130245606024113

80794

DOWNIE GORDON HOLDINGS LLC

ALISON WALKER-GRANT  
BROKER NO. 319237

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LYNN DEMPSEY  
Real Estate Commissioner

2130245606024113

DOWNIE GORDON HOLDINGS LLC  
1740 HUDSON BRIDGE ROAD #1103  
STOCKBRIDGE, GA 30281



# Georgia Real Estate Commission Georgia Real Estate Appraisers Board

229 Peachtree Street NE  
Suite 1000 - International Tower  
Atlanta, GA 30303-1605  
Phone: 404-656-3916  
Email: greemail@grec.state.ga.us

## Real Estate Change Application

This form can be filled out on-line. Print TWO copies: one to sign and submit for processing and one for your records. If a fee and/or additional documentation is required, attach to the application and mail to the address above. Once the completed application, including all supporting documents, is received the application will be processed. Incomplete applications will be returned unprocessed and result in a \$25.00 charge.

- Salespersons / CAMS Complete sections **A, B, C, E, and Sign in Section F** of this application.  
Brokers Complete sections **A, B, D, E, and Sign in Section F** of this application.

### Section A Individual Information

Full Name:  License Number:   
Phone Number:

### Section B Change Information

Address / Phone numbers can also be changed instantly by logging in at [www.grec.state.ga.us](http://www.grec.state.ga.us).

E-mail

Residence Address   
City  State  Zip Code   
County  Phone Number

Mailing Address   
City  State  Zip Code   
County  Phone Number  Fax Number

- Change my Name**

Print New Name:

*Be sure to sign Section F of this application with this name.*

- Send a replacement wall certificate and pocket card**

- Licensee is deceased**

*Attach a copy of the obituary or death certificate.*

#### FOR OFFICE USE ONLY

Rec Dt	Rec By	Fee	Proc By & Proc Dt	Codes	Educ	INV	Lic#
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>



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## Section C Only For Salespersons / CAMS - License Status Request

**NOTE: If your license is inactive and continuing education credits are current, this application will activate your license. Your wall license and pocket card will be mailed to your broker.**

- Inactivate my license** The Broker must release you from the firm. Proceed to section E and complete part A
- Activate my license** The Broker must affiliate you with a firm. Proceed to section E and complete part B.
- Transfer my license** The Broker must release you from the current firm and then your new Broker must affiliate you with a new firm. Proceed to section E and complete parts A and B.

## Section D Only for Brokers and Associate Brokers - License Status Request

INDICATE THE LICENSE STATUS YOU NEED THEN FOLLOW THE INSTRUCTIONS DEPENDING ON THE ANSWER YOU CHOSE:

- |  | <input type="radio"/> ACTIVE | <input type="radio"/> INACTIVE |
|--|------------------------------|--------------------------------|
| 1. Indicate the status requested.<br><b>If Active</b> , proceed to # 2<br><b>If Inactive</b> , proceed to # 6  |                              |                                |
| 2. Are you going to become an Associate Broker at a firm?<br><b>If Yes</b> , proceed to <b>Section E</b> and have Broker complete part B<br><b>If No</b> , proceed to # 3  | <input type="radio"/> YES    | <input type="radio"/> NO       |
| 3. Are you transferring, as an Associate Broker from one firm to another firm?<br><b>If Yes</b> , proceed to <b>Section E</b> and have Broker complete parts A & B<br><b>If No</b> , proceed to # 4  | <input type="radio"/> YES    | <input type="radio"/> NO       |
| 4. Are you remaining active at a firm(s) while surrendering a role as Associate Broker, or Broker, at another firm?<br><b>If Yes</b> , proceed to <b>Section E</b> and have Broker complete part A<br><i>NOTE: If a firm license needs to be placed inactive or closed, submit a Close a Firm Application</i><br><b>If No</b> , Proceed to # 5   | <input type="radio"/> YES    | <input type="radio"/> NO       |
| 5. Are you activating, as the Broker, back to the same firm as when your license became inactive?<br><b>If Yes</b> , proceed to <b>Section E</b> and complete part B<br><i>NOTE: If the firm license is inactive, submit 'Application to Activate A Firm', to activate the firm license.</i><br><b>If No</b> , Submit a 'Change of Qualifying Broker' or 'Open a Firm' Application INSTEAD of this form. | <input type="radio"/> YES    | <input type="radio"/> NO       |
| 6. Are you leaving a firm where you are an Associate Broker?<br><b>If Yes</b> , proceed to <b>Section E</b> and have Broker complete part A<br><b>If No</b> , Proceed to # 7   | <input type="radio"/> YES    | <input type="radio"/> NO       |
| 7. Are you leaving a firm where you are a Broker?<br><b>If Yes</b> , proceed to <b>Section E</b> and complete part A   | <input type="radio"/> YES    | <input type="radio"/> NO       |

**NOTE: If a firm license needs to be placed inactive or closed, submit a Close a Firm Application**



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## Section E Firm Affiliate / Release Information

Licensee  
Name:

License  
Number:

**A.** I hereby **release** the above individual from this firm.

Firm Name:

Firm License #

Print Broker  
Name:

Firm Phone #

Broker Signature:

Date:

**B.** I hereby **affiliate** the above individual with this firm.

I hereby affiliate the above individual to this firm and certify that the individual has entered into the written agreement required by Substantive Regulation 520-1-.07(5).

Firm Name:

Firm License #

Print Broker  
Name:

Firm Phone #

Broker Signature:

Date:

## Section F Certification

I hereby authorize a representative of the Georgia Real Estate Commission to periodically obtain and receive any criminal history record information and/or full lifetime driver history record information pertaining to me which may be in the files of any federal, state, or local criminal justice agency.

I hereby agree not to engage in, conduct, advertise, or hold myself out as engaging in or conducting real estate brokerage activity in Georgia until I receive my wall certificate.

If leaving a firm, I have fully complied with Substantive Regulation 520-1-.07(5).

I hereby certify the information provided in this application is true to the best of my knowledge and belief.

Licensee  
Signature:

Date:

# Request for Taxpayer Identification Number and Certification

Go to [www.irs.gov/FormW9](http://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.

<b>Print or type. See Specific Instructions on page 3.</b>	<b>1</b>	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.)	
	<b>2</b>	Business name/disregarded entity name, if different from above.	
	<b>3a</b>	Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only <b>one</b> 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) _____ <b>Note:</b> 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) _____	<b>4</b> 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) _____  <i>(Applies to accounts maintained outside the United States.)</i>
	<b>3b</b>	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"/>	
	<b>5</b>	Address (number, street, and apt. or suite no.). See instructions.	Requester's name and address (optional)
	<b>6</b>	City, state, and ZIP code	
	<b>7</b>	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.

<b>Social security number</b>									
				-					
<b>or</b>									
<b>Employer identification number</b>									

**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.

## 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.

<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.** 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](http://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 <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 Information, 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 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](http://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](http://www.irs.gov/EIN). Go to [www.irs.gov/Forms](http://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](http://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 <sup>1</sup>
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 <sup>2</sup>
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
6. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
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 <sup>4</sup>
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

<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 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.

<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.)

\* **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](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 (TIGTA) at 800-366-4484. You can forward suspicious emails to the Federal Trade Commission at [spam@uce.gov](mailto:spam@uce.gov) or report them at [www.ftc.gov/complaint](http://www.ftc.gov/complaint). You can contact the FTC at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027.

Go to [www.irs.gov/IdentityTheft](http://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.



## Downie Gordon Holdings, LLC

### Independent Contractor Agreement

**Parties:** The parties to this agreement are \_\_\_\_\_ (Hereinafter referred to as “Associate”) and are Downie Gordon Holdings, LLC. (Hereinafter referred to as “DGH”) The Associate is a Licensed Salesperson/Broker in the State of Georgia and DGH is a Licensed Real Estate Broker in the State of Georgia.

**Engagement:** This Agreement is between the Associate and the Broker, identified above, effective as of the signature date. Subject to the terms and conditions of this Agreement, Broker engages Associate as an independent contractor for the purposed of **REFERRING POTENTIAL BUYERS, SELLERS LANDLORDS, TENANTS OR ANYONE ELSE WITH A REAL ESTATE NEED TO THE BROKER** subject to the conditions this Agreement provides for.

### GENERAL TERMS OF ENGAGEMENT:

**A. Independent Contractor Relationship:** It is the intention of the parties to establish an independent contractual relationship rather than hiring or employment relationship. Associates will not be treated as an employee for the State or Federal Tax purposes with respect to services rendered under this agreement. DGH to the extent required under the law, will file all necessary tax information and reports to the Federal, State and Local taxing authorities, including and Internal Revenue Service Form 1099 to report the income of Associates incurred from this agreement. DGH shall not withhold income tax, social security, disability or unemployment insurance payments or any other assessments or taxes from referral fees of Associate. Associate will not, in the event of termination of this agreement, be entitled to unemployment benefits.



The Associate further understands as a self-employed Independent Contractor that he or she will receive no minimum salary or sick pay, nor any fringe benefits such as hospitalization, life insurance, or Workman's Compensation. The Associate does not have to consult with DGH regarding scheduling of time off or vacations and DGH shall not require the Associate to keep regular hours nor perform services in DGH Facilities.

**B. Compliance:** Both Associate and DGH shall comply with all the laws, rules and regulations, including the Real Estate Licensing Laws of the State of Georgia and any other governing entities.

**C. Conduct:** Associate agrees not to do anything by action, conduct, omission statement or association that might damage the goodwill associated with DGH name, trademarks or reputation or cause the public to lose confidence in the organization.

**D. Authority:** Associate is authorized to be a "Referral Agent" as defined under the section "Duties of Associate" below. Associate will have no authority to incur obligations on the Broker's behalf and promises (1) not to sign any contract, agreement, lease or note in the name of the Broker, (2) not to open or maintain any bank account or investment account in the name of the Broker, and (3) not to endorse for collection or deposit in Associate's personal account any check, money order or other negotiable instrument made payable to the Broker. Any costs incurred by the Broker because of actions taken or not taken by the Associate will be taken from any commission due Associate if not paid by Associate to Broker prior to closing or termination of final transaction with Broker.

**E. Liability:** Any fines incurred by the Broker due to Associate's failure to adhere to all applicable laws and regulations will be reimbursed to the Broker immediately. Associate also agrees to indemnify and hold Broker and DGH harmless from and against all liability that Broker or DGH incurs or suffers on account of Associate's disregard or breach of any law, regulation or standard of conduct that applies to Associate's actions or activities as a licensed real estate sales associate.

## Representations:

A. Associate represents to Broker that:



1. Associate is duly licensed as a Real Estate Salesperson or Real Estate Broker (a “Real Estate Professional”) in the state of Georgia. The state the DGH is located and that the Associate is currently authorized to act as a Real Estate Professional in that state ie: Georgia.
2. Associate is not now, and has not been in the last 5 years, a defendant in any lawsuit alleging professional misconduct or violation of any deceptive trade practices/consumer protection law, nor is the Associate currently subject to an investigation by a Real Estate Commission or comparable oversight body.
3. Associate expressly represents and warrants that Associate is free to associate with DGH and that Associate is not bound by a promise or commitment to any other real estate company, agency, association, firm, person, or corporation that prohibits or prevents Associate from association with DGH.
4. No representative of Broker or DGH has represented that Associate can earn a living referring real estate business, whether working part-time or full-time.

**Duties of DGH:** Pay referral fees within 7 days to the Associate from fees received to DGH from closed referrals. Split between DGH and Associate will be ten percent (10%) to DGH and ninety (90%) to Associate.

**Duties of Associate:** Conduct “Referral” activity requiring a Real Estate License strictly in accordance with this DGH Agreement. Limit real estate activities to “Referring” Buyers, Sellers, Tenants, Landlords or anyone else with a real estate need to the Broker, DGH. All referrals are placed through DGH for record keeping purpose and not to direct agents. All other real estate activities are PROHIBITED including giving real estate advice, sitting open houses, signing contracts, etc.

**NOTE: There is no E & O insurance with this company, since the Associate is prohibited from performing or being involved in any real estate activities, other than referrals. The agent receiving the referral is covered under an E&O policy.** \_\_\_\_\_ (initial here)

All Annual Renewal Fees are due on the 1<sup>st</sup> of the month. There are no prorations. Licenses transferred to DGH during the month will have an Anniversary date of the first of said month. For example, if license is transferred on June 5, Anniversary date will be June 1<sup>st</sup> of the following year. Renewal fees are due on the





first day of the Associate's anniversary month. In the event that the Renewal Fee is not paid in full the 10<sup>th</sup> of the Anniversary month, license will be returned to the Real Estate Commission.

Maintain license in good standing and keep current with all educational requirements for license renewal. Pay all and own licensing fees, professional dues, fees and insurance, cost of mailings, telephone, transportation, taxes and contributions payable to Federal, State County and Local government agencies and any other expense which may be incurred as a result of real estate referral actives.

In the event the Associate leaves DGH, any outstanding referral checks will be paid with the split of eighty (80%) to the Associate and twenty (20%) to DGH. The logos of DGH may not be used in conjunction with any other logos of any other real estate companies or names.

## Miscellaneous Provisions:

- A. If any provision of this Agreement is found to be void or unenforceable by any court or arbitration panel, the findings will have no effect on any other provision of this Agreement, and all other provisions will remain in full force and effect.
- B. This Agreement constitutes the entire Agreement and understanding between the parties and supersedes any prior agreement and understanding relating to the subject matter of this Agreement. No change, amendment or waiver of any provision of this Agreement will be binding unless in writing and signed by both the Associate and the Broker.

**SIGNATURES: I ACKNOWLEDGE I HAVE RECEIVED A COPY OF THIS INDEPENDENT CONTRACTOR AGREEMENT AND HAVE READ ALL THE PROVISIONS OF SUCH AND AGREE TO COMPLY WITH ALL THE TERMS HEREIN.**

\_\_\_\_\_  
**Associate**  
(Please sign name as it appears on Real Estate License)

\_\_\_\_\_  
**Broker, Downie Gordon Holdings, LLC**



**(State of Georgia License Number/Renewal Date)**

**(Social Security Number)**

**Current contact information:**

**Mailing Address**

\_\_\_\_\_

\_\_\_\_\_

**Email Address:** \_\_\_\_\_

**Telephone:** \_\_\_\_\_