

# Promotional and Community Event Grant Application

## Step 1

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### Important Information

- **Form Function Note:** In order to go back from a page in the form to a previous page, all required fields on the page must be populated.
- Please read the McKinney Community Development Corporation [Grant Guidelines](#) before completing this application.
- The Grant Guidelines are available on this website or by emailing [Info@McKinneyCDC.org](mailto:Info@McKinneyCDC.org).
- A completed application and all supporting documents are required to be submitted via this application for consideration by the MCDC board.
- **Applications must be completed in full, using this form electronically, and received by MCDC by 5 p.m. on the application deadline indicated on the [Grants page](#) of this website.**
- **If you are interested in a preliminary review of your grant request or event idea, please complete and submit the online [Letter of Inquiry](#).**

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### Organization Information

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Name	SBG Hospitality
Federal Tax ID Number	81-5195550
Incorporation Date	2/1/2017
Mailing Address	7200 W University Drive Suite 210
City	Mckinney
State	TX
Zip Code	75071
Phone Number	318-527-9221
Email Address	<a href="mailto:hello@sbghospitality.com">hello@sbghospitality.com</a>
Website	<a href="https://www.sbghospitality.com/">https://www.sbghospitality.com/</a>
Facebook	<a href="https://www.facebook.com/mckinneywinefest">https://www.facebook.com/mckinneywinefest</a>

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Instagram	@sbghospitality
Twitter	<i>Field not completed.</i>
LinkedIn	<i>Field not completed.</i>

Please provide a detailed narrative about your organization including years established, mission, goals, scope of services, staff, successes, contribution to community, etc.

SBG Hospitality was established in 2017 by Lauren Stephan with an idea to create amazing local events & festivals as a way to connect local businesses with community residents and to help give back to local non-profits. We have grown into a full scale event production company focusing anywhere from our own large scale food & wine festivals to partnering with organizations such as the Academy of Country Music to coordinate their kick off event, to ongoing Arts & Entertainment programming for developments such as District 121, local community Sip & Stroll events and working with developers on community grand openings & other such events. We primarily program in Collin County but we also host events in Austin and we will be expanding to the Houston market in 2024! We are a small dedicated team of 8 event professionals and in 2023 we were named the Mckinney Tourism Partner of the Year. Almost every event that we work on we aim to give back to a local non-profit and since our founding we have given back over \$150,000 to local non-profits. We continue to give back to our local communities by creating fun & affordable experiences that promote local businesses, support local charities and increase tourism to Mckinney.

Organization Type	For profit corporation
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Noteworthy recognitions or awards in the last two years.	2023 Mckinney Tourism Partner of the Year
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**Representative & Contact Information**

Representative Completing Application:

Name	Andrew Stephan
Title	Vice President
Mailing Address	7200 W University Drive Suite 210
City	Mckinney

State	TX
Zip Code	75071
Phone Number	318-664-1772
Email Address	<a href="mailto:andrew@sbghospitality.com">andrew@sbghospitality.com</a>

(Section Break)

Contact for Communications Between MCDC and Organization:

Name	Andrew Stephan
Title	Vice President
Mailing Address	7200 W University Drive Suite 210
City	Mckinney
State	TX
Zip Code	75071
Phone Number	318-664-1772
Email Address	<a href="mailto:andrew@sbghospitality.com">andrew@sbghospitality.com</a>

**Project Information**

Funding - Total Amount Requested	\$15,000
Are matching funds available?	No
Will funding be requested from any other City of McKinney entity (e.g. Visit McKinney, Arts Commission, City of McKinney Community Support Grant)?	No
Have you received or will funding be requested from other organizations /	No

foundations for this event(s)?

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Has a request for funding for this Promotional / Community Event been submitted to MCDC in the past five years?	Yes
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Please list.	2021, 2022, 2023
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Board of Directors	<i>Field not completed.</i>
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Leadership Staff	Lauren Stephan, President Andrew Stephan, Vice President Airess Gonzalez, Vice President of Operations
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Board of Directors Attachment	<i>Field not completed.</i>
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Leadership Staff Attachment	<i>Field not completed.</i>
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### **Promotional / Community Event Information**

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Information provided for promotional / community event for which you are seeking funding.

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Date(s) of Event	10/12/2024
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Ticket Prices	\$35 mini wine tasting pass, \$40 wine tasting pass and \$85 VIP pass
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Describe the target attendee for the event(s)?	Age 30-55 working professionals, couples and groups of girlfriends. 65% of attendees are female
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Is this the first time for this event?	No
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If not, what is the history for the event (beginning in what year and how often is event held?)	The event is in it's 8th year and it's held annually the 2nd Saturday in October since 2017.
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How will the event showcase McKinney for	We work with local artisans, business owner's, & wineries for the success of the Mckinney Wine & Music Festival. In 2023, 83% of pre-purchased tickets came from outside of Mckinney
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tourism and / or business development?	which was up from 71% in 2022. It will also showcase District 121 as a destination venue for dining, arts & entertainment.
Expected attendance	2,000
Expected number or percentage of attendees coming from outside McKinney	1,600
Location(s) of event(s)	District 121, 6731 Alma Rd, McKinney, TX 75070
Does the event support a non-profit (other than applicant)?	Yes
If yes, what organization(s) are supported?	The Warriors Keep & Love Life Foundation
What percentage of revenue will be donated(indicate net or gross)?	\$2,000
Provide a detailed narrative of the event(s) including mission, goals, activities, schedule, production timeline, goals for growth / expansion, etc.	The overall mission/goal of the McKinney Wine & Music Festival is to bring together local & outside residents who have a passion for wine tasting & live music. This event showcases McKinney as a unique & music friendly with local and national wineries, fun activations and activities throughout the day from 12pm-6pm with 3 separate bands playing throughout the day. The overall goal is to sustain it as an annual event and grow the attendance year after year.

### **Specific Marketing Plans and Budget**

Provide a detailed marketing plan and budget for the event(s). Plan should also include promotional channels (print ads including publication names, social media, radio, posters, flyers, yard signs, etc.).	Over half of the budget will be spent on Facebook advertising utilizing our ad accounts as well as outside digital media companies. We will utilize traditional print advertising in publications such as Community Impact. We will continue to utilize local DFW Social Media Influencers, Mass Text Message campaigns with our database, create ads & marketing materials through Upwork, and we will also get flyers created to pass out at local businesses around McKinney. We will also utilize our PR contacts to promote events on local event calendars.
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Attach marketing plan	<a href="#">2024 MCDC Grant PRESENTATION MWMF 4.pdf</a>
Total Promotional Budget	20000
What percentage of the total marketing budget does the grant represent?	75%
Marketing lessons learned from past (what worked and what did not).	Social Media via Facebook/Instagram continue to be the most effective and working with paid micro influencers. We are also seeing continued success through our own database of phone #'s and email campaigns. Currently we have over 30,000 local (Collin County) email and 8,000 mobile #'s.
How will you measure success of your event(s) and marketing campaign? (attendance, website hits, social media indicators, etc.)	Success of the event will be based on # of tickets sold. We will pay attention to how many impressions are being generated on social campaigns, open/click rates on emails and texts and also web traffic.
Please include examples of past marketing efforts (screen shots of ads, posters, social posts, radio text, etc.)	<a href="https://www.mckinneywinefestival.com/">https://www.mckinneywinefestival.com/</a> , <a href="https://www.facebook.com/mckinneywinefest">https://www.facebook.com/mckinneywinefest</a>
Additional details related to marketing efforts.	<a href="https://www.mckinneywinefestival.com/">https://www.mckinneywinefestival.com/</a> , <a href="https://www.facebook.com/mckinneywinefest">https://www.facebook.com/mckinneywinefest</a>
Budget	<a href="#">2024 MWMF budget.pdf</a>
What percentage of Project / Promotional / Community Event funding will be provided by the applicant?	25%
Are matching funds available?	No
What dollar amount and percentage of Promotional / Community Event funding will be provided by other sources such as sponsorship, registration fees, individual or corporate donations, etc.?	
Sponsorship Revenue	15000
Registration Fees	80000

Donations	0
Other (raffle, auction, etc.)	0
Net Revenue	95000

<p>Metrics to Evaluate Success: Outline the metrics that will be used to evaluate success of the proposed Promotional / Community Event. If funding is awarded, a final report will be required summarizing success in achieving objectives outlined for the event.</p>	<p>The Metrics used to evaluate success will include number of tickets sold, feedback from sponsors on their success at/during the event. We will also evaluate all of our advertising &amp; marketing efforts through open/click rates, impressions generated and audience reached on social media campaigns, zip codes on where our attendees are coming from and information collected from attendees.</p>
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**Financial Goals of Promotional / Community Event**

Gross Revenue	95000
Projected Expenses	70,000
Net Revenue	25,000
Other Funding Sources	<i>Field not completed.</i>

**Financial Status of Applying Organization**

- Provide an overview of the organization’s financial status including the projected impact of the event(s) on the organization's mission and goals
- Please attach your budget for the current year and audited financial statements for the preceding two years. If audited financials are not available, please indicate why and attach a copy of the 990 filed with the IRS.

Budget	<a href="#">2024 MWMMF budget_1.pdf</a>
Financial Statements	<a href="#">2023 TX Franchise Tax Return.pdf</a>
W9	<a href="#">2024 SBG Hospitality Form W9.pdf</a>

IRS Determination Letter (if applicable) *Field not completed.*

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990 Filed with IRS (if applicable) *Field not completed.*

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### **Presentation to MCDC Board of Directors**

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Completed applications that are eligible for consideration by MCDC will be presented to the board according to the schedule on the [Grants page](#) of this website. Presentations will be limited to five (5) minutes followed by time for Board questions. **Please be prepared to provide the information outlined below in your presentation:**

- Summary of organization and goals
- Summary of event(s) to include dates, location, ticket prices, target audience, how your event will showcase McKinney, estimated attendance from within and outside of McKinney (and past attendance, if applicable), event features / activities, how event supports your organization's mission, and non-profit beneficiary, if applicable.
- Specific marketing plans for event(s) including promotional channels to be utilized (print, radio, social media, posters, etc.) and budget for each. Please share the percentage of the total marketing budget that this grant application represents.

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### **Acknowledgements**

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If funding is approved by the MCDC board of directors, applicant will assure:

- An application is considered complete when it is submitted on time and when it contains all information in this application.
  - The Promotional / Community Event for which financial assistance is sought will be administered by or under the supervision of the applying organization;
  - All funds awarded will be used exclusively for advertising, marketing and promotion of the Promotional / Community event described in this application.
  - MCDC will be recognized in all marketing, advertising, outreach and public relations as a funder of the Promotional / Community Event. A logo will be provided by MCDC for inclusion on all advertising, marketing and promotional materials. Specifics for audio messaging will be agreed upon by applicant and MCDC and included in an executed performance agreement.
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- The organization’s officials who have signed the application are authorized by the organization to submit the application.
- Applicant will comply with the MCDC Grant Guidelines in executing the Promotional / Community Event for which funds were received.
- Applicant gives permission for the use of Board presentation images and other published event images on MCDC and City of McKinney website and social media content and print/digital publications.
- Applicant will provide a final report of the Promotional/Community Event(s) no later than 30 days following the completion of the Promotional/Community Event(s). Applicant may choose to use the online form for Final Report found [here](#) or email Final Report to [info@mckinneycdc.org](mailto:info@mckinneycdc.org). If emailed, Final Report may be in any format. All Final Reports should include: narrative report on the event(s), goals and objectives achieved based on performance metrics outlined in the application, financial data (budget vs. actual expenses and revenues along with explanation for variances, amount donated to charity (if applicable), samples of marketing efforts (images of printed materials and ads, screenshots of website and online promotions), and photos and/or video of the event(s).
- Grant funding is provided on a reimbursement basis subsequent to submission of a reimbursement request, with copies of invoices and paid receipts for qualified expenses. Up to 20% of the grant awarded may be withheld until the **final report on the Promotional/Community Event is provided to MCDC.**

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Applicant Electronic Signature	Selecting this option indicates your agreement with the above statement.
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Chief Executive Officer	Lauren Stephan
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Date	5/31/2024
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Representative Completing Application	Andrew Stephan
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Date	5/31/2024
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Notes

- *Incomplete applications or those received after the deadline will not be considered.*
  - *A final report must be provided to MCDC within 30 days of the event / completion of the Promotional / Community Event.*
  - *Final payment of funding awarded will be made upon receipt of final report.*
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- Please use the [Final Report](#) to report your results. A [PDF version](#) is also available.
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# HOW THE GRANT WILL BE SPENT:

Our hope is to receive a \$15k grant from MCDC to help achieve our advertising goals. The advertising will promote the McKinney Wine & Music Festival and simultaneously District 121.

## **Our marketing plan for the grant includes:**

- An impactful social media campaign with paid ads and organic posting (Approx: \$5,000)
- 3 Mass Text message sent through Slicktext to our database of 22,000 Collin County past event attendees (Approx: \$3,000)
- Event Flyers (Approx: \$100)
- Instagram partnership with major Dallas influencer (Approx: \$4,000)
- Partnership with well known local micro influencers (Approx: \$2,300)
- Upwork to create ads and marketing materials, website update (Approx; \$500)
- Marketing Posters to display at District 121 the month prior to the event (Approx: \$100)



**Thank you for your consideration!** The \$15,000 advertising grant would be instrumental in the events success! We would greatly appreciate a partnership with MCDC on this impactful and fun community event in McKinney, TX!

Business Name	Item / Service / Rental	Estimate
		2024
<b>RENTALS [1]</b>		
Big D Dallas	Rentals - Tent, tables	\$6,000.00
Shag Carpet	Rentals	\$6,000.00
DFW Toilets	Restrooms- 10 stall trailer	\$2,706.25
Waste Connections	Trash Cans	\$0.00
Uhaul	truck & gas	\$250.00
Best 2 Go Ice	Ice	\$1,800.00
<b>HIRED SERVICES [2]</b>		
Fit 2 Be Tied	Balloons	\$1,500.00
Trinity	Bartenders, Captains, Registration	\$7,500.00
Brett Cox	Emcee	\$700.00
	Emcee	\$0.00
Artist TBD	Band	\$1,000.00
Artist TBD	Band	\$1,500.00
Artist TBD	Band	\$2,500.00
	Drumline	\$0.00
	Paramedics	\$0.00
Fast Forward Valet	Parking Attendants	\$350.00
Jett Pack Creative	Photographer	\$230.00
The 8a group	Videographer	\$1,000.00
	McKinney PD	\$330.00
	McKinney PD	\$300.00
	McKinney PD	\$300.00
	McKinney PD	\$300.00
C. Jason Harmon	Overnight/Enforcement Security	\$862.50
Brooks Tone Productions	Sound/Production	\$2,550.00
Majestic Christmas Co.	String Lighting	\$840.00

<b>LABOR [3]</b>		
	Friday Labor	\$300.00
	Friday Labor	\$300.00
	Friday Labor	\$300.00
	Saturday Labor	\$595.00
	Saturday Labor	\$425.00
	Saturday Labor	\$425.00
	Saturday Labor	\$425.00
	Saturday Labor	\$425.00
	Saturday Labor	\$425.00
	VIP Captain	\$525.00
	Registration Captain	\$175.00
	Volunteer Captain	\$200.00
	Photo booth attendant	\$0.00
<b>Decor/Merchandise/Supplies/Equipment/Signage [4]</b>		
	Advertising	\$20,000.00
Zazzle	Custom Napkins - VIP	\$119.11
Zazzle	Custom Napkins - Pillows	\$153.59
Zazzle	Custom Pillows - Union Bear	\$147.08
Eventgroove	Food Passes	\$0.00
Admit One Products	Wristbands	\$250.00
	Wristbands - VIP	\$300.00
The Neighborhood Reach	Signage	\$2,000.00
	Signage Artwork	\$240.00
Upwork	Flyer Design	\$25.00
Bargain Basements	Flyer	\$129.92
Quickdraw Shirts	T-shirts	\$373.50
Kroger	Flowers (VIP), Pumpkins, Mums	\$245.37
Walmart	Water - 5 Gallon Jugs	\$100.00

Tossware	Wine Glasses	\$1,453.89
Brilliant Promos	wine lanyards	\$1,504.68
<b>Misc. Fees &amp; Expenses [5]</b>		
McKinney MPAC Special Events Permit	Special Event Permit	\$100.00
City of McKinney	Health Permit	\$0.00
	Food Stipend	\$0.00
City of McKinney	Generator Permit	\$200.00
<b>TOTAL</b>		<b>\$70,380.89</b>

[1] Anyone or Anything we rent for the event

Big D, Generators, Ice Trailer, Shag Props, etc.

[2] Anyone that we pay to perform a service or entertain at the event.

Bill Brooks, Musicians, Balloons, Emcee, Decorative Lighting

[3] Anyone hired to perform labor at the event.

Labor Crew, Bartenders, Captains etc

[4] Anything purchased for the event.

Tossware, Signage, Tablecloths, Trash Bags, Decor, etc.

[5] Anything else.

Permit Fees, Winery/Restaurant Payouts, Charitable Contributions

### Texas Franchise Tax Return Summary

For privilege period covering **01/01/23** through **12/31/23**  
**SBG HOSPITALITY LLC** \*\*\*\*\*

**Taxable Income**

Total Revenue	1,527,881	
Margin subject to apportionment	527,881	
Apportionment factor	1.0000	
Margin apportioned to TX	527,881	
Allowable deductions		
<b>Taxable margin</b>		<b>527,881</b>

**Tax Computation**

Taxable margin	527,881	
Tax rate	.007500	
Tax due before adjustments	3959.11	
Tax credits		
Tax due before discount	3959.11	
Discount		
<b>Total tax due</b>		<b>3959.11</b>

**Payments/Penalties**

Prior payment		
Penalty		
Interest		
<b>Total payments/penalties</b>		

**Total tax due and payable** **3959.11**

**Refund**

CLIENT COPY



TX 2023 05-102  
Ver. 14.0 (Rev.9-15/33)

### Texas Franchise Tax Public Information Report

To be filed by Corporations, Limited Liability Companies (LLC), Limited Partnerships (LP), Professional Associations (PA) and Financial Institutions

■ Tcode 13196

■ Taxpayer number *****		■ Report year 2023		You have certain rights under Chapter 552 and 559, Government Code, to review, request and correct information we have on file about you. Contact us at 1-800-252-1381.	
Taxpayer name <b>SBG HOSPITALITY LLC</b>			<input type="checkbox"/> Check box if the mailing address has changed.		
Mailing address <b>7200 W UNIVERSITY SUITE 210</b>			Secretary of State (SOS) file number or Comptroller file number <b>0802639642</b>		
City <b>MCKINNEY</b>	State <b>TX</b>	ZIP code plus 4 <b>75071-7202</b>			

Check box if there are currently no changes from previous year; if no information is displayed, complete the applicable information in Sections A, B and C.

Principal office <b>7200 W UNIVERSITY SUITE 210 MCKINNEY TX75071-7202</b>
Principal place of business <b>7200 W UNIVERSITY SUITE 210 MCKINNEY TX75071-7202</b>



You must report officer, director, member, general partner and manager information as of the date you complete this report.

**Please sign below! This report must be signed to satisfy franchise tax requirements.** **3206275728423**

**SECTION A Name, title and mailing address of each officer, director, member, general partner or manager.**

Name	Title	Director	Term expiration
<b>LAUREN STEPHAN</b>	<b>MANAGING MEMBER</b>	<input checked="" type="checkbox"/> YES	<b>m m d d y y</b>
Mailing address <b>2509 TREMONT BLVD</b>	City <b>MCKINNEY</b>	State <b>TX</b>	ZIP Code <b>75071</b>
<b>ANDREW STEPHAN</b>		<input type="checkbox"/> YES	<b>m m d d y y</b>
Mailing address <b>2509 TREMONT BLVD</b>	City <b>MCKINNEY</b>	State <b>TX</b>	ZIP Code <b>75071</b>
		<input type="checkbox"/> YES	<b>m m d d y y</b>
Mailing address	City	State	ZIP Code

CLIENT COPY

**SECTION B Enter information for each corporation, LLC, LP, PA or financial institution, if any, in which this entity owns an interest of 10 percent or more.**

Name of owned (subsidiary) corporation, LLC, LP, PA or financial institution <b>NONE</b>	State of formation	Texas SOS file number, if any	Percentage of ownership
Name of owned (subsidiary) corporation, LLC, LP, PA or financial institution	State of formation	Texas SOS file number, if any	Percentage of ownership

**SECTION C Enter information for each corporation, LLC, LP, PA or financial institution, if any, that owns an interest of 10 percent or more in this entity.**

Name of owned (parent) corporation, LLC, LP, PA or financial institution <b>NONE</b>	State of formation	Texas SOS file number, if any	Percentage of ownership
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Registered agent and registered office currently on file (see instructions if you need to make changes)		You must make a filing with the Secretary of State to change registered agent, registered office or general partner information.	
Agent: <b>LAUREN STEPHAN</b>			
Office: <b>2509 TREMONT BOULEVARD</b>	City: <b>MCKINNEY</b>	State: <b>TX</b>	ZIP Code: <b>75071</b>

The information on this form is required by Section 171.203 of the Tax Code for each corporation, LLC, LP, PA or financial institution that files a Texas Franchise Tax Report. Use additional sheets for Sections A, B and C, if necessary. The information will be available for public inspection.

I declare that the information in this document and any attachments is true and correct to the best of my knowledge and belief, as of the date below, and that a copy of this report has been mailed to each person named in this report who is an officer, director, member, general partner or manager and who is not currently employed by this or a related corporation, LLC, LP, PA or financial institution.

sign here <input checked="" type="checkbox"/>	Title <b>MANAGING MEMBER</b>	Date <b>04/03/2023</b>	Area code and phone number <b>318-527-9221</b>
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**Texas Comptroller Official Use Only**



VE/DE <input type="checkbox"/>	PIR IND <input type="checkbox"/>
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TX 2023 05-158-A  
 Ver. 14.0 (Rev.9-16/9)

### Texas Franchise Tax Report - Page 1

Tcode 13250 ANNUAL

Taxpayer number *****		Report year 2023	Due date 05/15/2023
Taxpayer name <b>SBG HOSPITALITY LLC</b>			Secretary of State file number or Comptroller file number <b>0802639642</b>
Mailing address <b>7200 W UNIVERSITY SUITE 210</b>			
City <b>MCKINNEY</b>	State <b>TX</b>	Country <b>UNITED STATES</b>	ZIP code plus 4 <b>75071-7202</b>
Check box if this is a combined report <input type="checkbox"/>		Check box if Total Revenue is adjusted for Tiered Partnership Election, see instructions <input type="checkbox"/>	
Is this entity a corporation, limited liability company, professional association, limited partnership or financial institution? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			

\*\* If not twelve months, see instructions for annualized revenue

Accounting year begin date** m m d d y y 010122	Accounting year end date m m d d y y 123122	SIC code	NAICS code 711300
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**REVENUE** (Whole dollars only)

1. Gross receipts or sales	1.	1525261.00
2. Dividends	2.	0.00
3. Interest	3.	0.00
4. Rents (can be negative amount)	4.	0.00
5. Royalties	5.	0.00
6. Gains/losses (can be negative amount)	6.	0.00
7. Other income (can be negative amount)	7.	2620.00
8. Total gross revenue (Add items 1 thru 7)	8.	1527881.00
9. Exclusions from gross revenue (see instructions) (item 8 minus item 9 if less than zero, enter 0)	9.	0.00
10. TOTAL REVENUE	10.	1527881.00

**COST OF GOODS SOLD** (Whole dollars only)

11. Cost of goods sold	11.	0.00
12. Indirect or administrative overhead costs (Limited to 4%)	12.	0.00
13. Other (see instructions)	13.	0.00
14. TOTAL COST OF GOODS SOLD(Add items 11 thru 13)	14.	0.00

**COMPENSATION** (Whole dollars only)

15. Wages and cash compensation	15.	496800.00
16. Employee benefits	16.	2415.00
17. Other (see instructions)	17.	0.00
18. TOTAL COMPENSATION (Add items 15 thru 17)	18.	499215.00

**Texas Comptroller Official Use Only**



VE/DE	<input type="checkbox"/>
PM Date	

TX 2023 05-158-B  
Ver. 14.0 (Rev.09-16/09)

Texas Franchise Tax Report - Page 2

Tcode 13251 ANNUAL

Taxpayer number *****	Report year 2023	Due date 05/15/2023	Taxpayer name SBG HOSPITALITY LLC
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<b>MARGIN</b> (Whole dollars only)			
19. 70% revenue (item 10 x .70)	19. ■		1069517.00
20. Revenue less COGS (item 10 - item 14)	20. ■		1527881.00
21. Revenue less compensation (item 10 - item 18)	21. ■		1028666.00
22. Revenue less \$1 million (item 10 - \$1,000,000)	22. ■		527881.00
23. MARGIN (see instructions)	23. ■		527881.00
<b>APPORTIONMENT FACTOR</b>			
24. Gross receipts in Texas (Whole dollars only)	24. ■		1527881.00
25. Gross receipts everywhere (Whole dollars only)	25. ■		1527881.00
26. APPORTIONMENT FACTOR (Divide item 24 by item 25, round to 4 decimal places)	26. ■		1.0000
<b>TAXABLE MARGIN</b> (Whole dollars only)			
27. Apportioned margin (Multiply item 23 by item 26)	27. ■		527881.00
28. Allowable deductions (see instructions)	28. ■		0.00
29. TAXABLE MARGIN (item 27 minus item 28)	29. ■		527881.00
<b>TAX DUE</b>			
30. Tax rate (see instructions for determining the appropriate tax rate)	30. ■	X X X	0.007500
31. Tax due (Multiply item 29 by the tax rate in item 30) (Dollars and cents)	31. ■		3959.11
<b>TAX ADJUSTMENTS</b> (Dollars and cents) (Do not include prior payments)			
32. Tax credits (item 23 from Form 05-160)	32. ■		0.00
33. Tax due before discount (item 31 minus item 32)	33. ■		3959.11
34. Discount (see instructions, applicable to report years 2008 and 2009)	34. ■		0.00
35. TOTAL TAX DUE (item 33 minus item 34)	35. ■		3959.11

Do not include payment if item 35 is less than \$1,000 or if annualized total revenue is less than the no tax due threshold (see instructions). If the entity makes a tiered partnership election, ANY amount in item 35 is due. Complete Form 05-170 if making a payment.

Print or type name <b>LAUREN STEPHAN</b>	Area code and phone number <b>(318) 664-1772</b>
I declare that the information in this document and any attachments is true and correct to the best of my knowledge and belief.  sign here <input checked="" type="checkbox"/>	Date <b>04/03/2023</b>
Mail original to: Texas Comptroller of Public Accounts P.O. Box 149348 Austin, TX 78714-9348	

Instructions for each report year are online at [www.comptroller.texas.gov/taxes/franchise/forms/](http://www.comptroller.texas.gov/taxes/franchise/forms/). If you have any questions, call 1-800-252-1381.

Texas Comptroller Official Use Only



VE/DE	<input type="checkbox"/>
PM Date	

**TX Asset Report**  
**Form 1120-S, Page 1**

Asset	Description	Date In Service	Cost	Basis for Depr	TX Prior	TX Current	Federal Current	Difference Fed - TX
<b>Listed Property:</b>								
1	2023 TOYOTA TACOMA	12/13/22	39,265	39,265	0	1,963	39,265	37,302
			<u>39,265</u>	<u>39,265</u>	<u>0</u>	<u>1,963</u>	<u>39,265</u>	<u>37,302</u>
	<b>Grand Totals</b>		39,265	39,265	0	1,963	39,265	37,302
	<b>Less: Dispositions</b>		0	0	0	0	0	0
	<b>Less: Start-up/Org Expense</b>		0	0	0	0	0	0
	<b>Net Grand Totals</b>		<u>39,265</u>	<u>39,265</u>	<u>0</u>	<u>1,963</u>	<u>39,265</u>	<u>37,302</u>

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<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>TX</u>
<b>Listed Property:</b>				
1	2023 TOYOTA TACOMA	12/13/22	<u>39,265</u>	<u>14,921</u>
			<u>39,265</u>	<u>14,921</u>
	<b>Grand Totals</b>		<u>39,265</u>	<u>14,921</u>

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Form <b>05-158/05-169</b>		<b>TX Financial Transaction Record</b>		<b>2023</b>
For the privilege period covering		<b>01/01/23</b>	through	<b>12/31/23</b>
Name	SOS file number	Taxpayer number		
<b>SBG HOSPITALITY LLC</b>	<b>0802639642</b>	<b>*****</b>		

**Electronic Funds Withdrawal**

This record is included with the Texas electronic file for taxpayers who elect to pay their tax balance by electronic funds withdrawal

Routing Transit Number .....	<u><b>111000614</b></u>
Bank Account Number .....	<u><b>152586811</b></u>
Type of Account .....	<u><b>CHECKING</b></u>
Requested Payment Date .....	<u><b>05/15/23</b></u>
Amount of Tax Payment .....	<u><b>3959.11</b></u>

DO NOT SUBMIT THIS DOCUMENT TO THE TEXAS COMPTROLLER'S OFFICE

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Form <b>05-158</b>		TX Two Year Comparison Worksheet		2023 & 2024
Name <b>SBG HOSPITALITY LLC</b>		SOS file number <b>0802639642</b>	Taxpayer number <b>*****</b>	
		<b>2022/2023</b>	<b>2023/2024</b>	<b>Differences</b>
<b>Revenue</b>	Gross receipts or sales	1,228,570	1,525,261	296,691
	Dividends			
	Interest			
	Rents			
	Royalties			
	Gains or losses			
	Other income		2,620	2,620
	<b>Total gross revenue</b>	<b>1,228,570</b>	<b>1,527,881</b>	<b>299,311</b>
	Exclusions from gross revenue			
<b>Total revenue</b>	<b>1,228,570</b>	<b>1,527,881</b>	<b>299,311</b>	
<b>Margin</b>	Cost of goods sold			
	Indirect or administrative overhead costs			
	Other costs			
	<b>Total cost of goods sold</b>			
	Wages and cash compensation		496,800	496,800
	Employee benefits		2,415	2,415
	Other			
	<b>Total compensation</b>		<b>499,215</b>	<b>499,215</b>
	Revenue times 70 percent		1,069,517	1,069,517
	Revenue less cost of goods sold		1,527,881	1,527,881
Revenue less compensation		1,028,666	1,028,666	
Revenue less \$1 million		527,881	527,881	
<b>Margin</b>		<b>527,881</b>	<b>527,881</b>	
<b>Taxable Margin</b>	Gross receipts in Texas		1,527,881	1,527,881
	Gross receipts everywhere		1,527,881	1,527,881
	Apportionment factor		1.0000	1.0000
	Apportioned margin		527,881	527,881
	Allowable deductions			
	<b>Taxable margin</b>		<b>527,881</b>	<b>527,881</b>
	Tax rate		.007500	
	<b>Tax due on taxable margin</b>		<b>3959.11</b>	<b>3959.11</b>
	Tax credits	0.00	0.00	0.00
	Tax due before discount	0.00	3959.11	3959.11
Discount	0.00	0.00	0.00	
<b>Total tax due</b>	<b>0.00</b>	<b>3959.11</b>	<b>3959.11</b>	
<b>Tax Due and Payable</b>	Prior payments	0.00	0.00	0.00
	Net tax due	0.00	3959.11	3959.11
	Penalty	0.00	0.00	0.00
	Interest	0.00	0.00	0.00
	<b>Total amount due and payable</b>	<b>0.00</b>	<b>3959.11</b>	<b>3959.11</b>

**Franchise Tax Report, Page 1, Line 15 - Wages and Cash Compensation**

<u>Description</u>	<u>Federal Amount</u>	<u>Adjustment</u>	<u>TX Amount</u>
SALARIES AND WAGES	\$ 186,845	\$	\$ 186,845
SCH K ORDINARY BUS INC/LOSS	287,587		287,587
SCH K CONTRIBUTIONS	-25,638		-25,638
LAUREN STEPHAN	24,003		24,003
ANDREW STEPHAN	24,003		24,003
TOTAL	\$ <u>496,800</u>		\$ <u>496,800</u>

**Franchise Tax Report, Page 1, Line 16 - Employee Benefits**

<u>Description</u>	<u>Federal Amount</u>	<u>Adjustment</u>	<u>TX Amount</u>
EMPLOYEE BENEFITS	\$ 2,415	\$	\$ 2,415
TOTAL	\$ <u>2,415</u>		\$ <u>2,415</u>

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**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.) <div style="text-align: center; font-size: 1.2em; margin-top: 5px;"><b>SBG Hospitality LLC</b></div>	
	<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 checked="" type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . . <b>S</b> <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. <div style="font-size: 1.1em; margin-top: 5px;"><b>7200 W University Drive, Suite 210</b></div>	Requester's name and address (optional)
	<b>6</b> City, state, and ZIP code <div style="font-size: 1.1em; margin-top: 5px;"><b>Mckinney, TX 75071</b></div>	
	<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>											
8	1	-	5	1	9	5	5	5	5	0	

**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 <i>Lauren Stephan</i>	Date <i>4/22/24</i>
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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.