

Lease Administration - FAQ

COVID-19 NOTICE

WE REQUEST ALL INQUIRIES USE EMAIL OR US MAIL TO CONTACT LEASE ADMINISTRATION

AVAILABLE LAND FOR TOWERS

Q: How do I submit a request for possible tower placement on my property. When will I be contacted?

A: You can submit your property to AT&T for consideration in writing, via email, by phone.

Please provide the following information:

- *Contact name, address, phone, email*
- *Property address (include city, state, and county)*
- *Available space (in acreage or square feet)*
- *Latitude / Longitude (GPS Coordinates)*
- *Description of the property (commercial property, building, water tower, billboard, farmland, roadside location, etc.)*
- *Site survey or parcel map (if you have a copy)*

Due to the volume of unsolicited offers for land and leasing each month, we are unable to respond to all requests. You will only be contacted if your land/building or site meets the requirements of AT&T's radio frequency engineering needs and coverage studies.

PROPERTY AND LEASE IDENTIFICATION

Q: What is a Fixed Asset Number (FA #)?

This is an 8-digit number assigned to your site by AT&T as the site account number. The FA # identifies your site and allows the AT&T representative to look up all information related to your account.

All inquiries and correspondence will require the FA # to correctly identify the site.

Q: Where can I find my Fixed Asset Number?

A: The FA # should be included in your lease documentation and is also included on the check stub or direct deposit (EFT) detail. The FA # is an 8-digit number that begins with the number "1". Example: 12345678

Q: What is an Agreement ID Number?

A: The Agreement ID is a number that identifies the Landlord entity at a specific Fixed Asset location. The Agreement ID varies in length but is always a number. In the event there is more than one Lessor at a site (FA #), the Agreement ID is used to distinguish between them. Typically, you do not need to know your Agreement ID.

Q: What does the Invoice Number on my check represent?

A: It represents the AT&T Fixed Asset Number, Payment Frequency, Payment Type, and Date range the payment covers.

Payment Frequency

Q=Quarterly
M=Monthly
A=Annually
S=Semi-Annual
O=One Time Payment

Payment Type Codes

BR=Back Rent
CC=Capital Contribution
SX=Sales Tax
UT=Utilities
RT=Rent
PP=Prepaid
RH=Monthly Revenue Share
RS=Annual Revenue Share
RV=Revenue Share
AM=Amendment (Rent)

Invoice Number Example: 12835857 Q UT 0217-0517 683504

- FA Number = 12835857
- Payment Frequency = Quarterly
- Payment Type = Utilities
- Date Range = February 2017- May 2017
- The last 6 digits (683504) are a unique identifier/control number

Q: What is a Vendor Number (also referred to as Supplier Number)?

A; The Vendor Number is assigned to each Payee by AT&T to make and track payments by Accounts Payable.

PAYMENTS:

Q: How do I search for a payment?

A: Vendors can access and search for payments the AT&T Payment Status tool at <https://paymentstatus.att.com>

Q: How do I setup Direct Deposit/Electronic Funds Transfer (EFT)?

A: Direct Deposit requests must be submitted in writing. Please provide the following:

- Letter signed by landlord requesting Direct Deposit
- AT&T Site FA Number (include all FA's you want to set up for Direct Deposit)
- Bank letter citing the routing and account numbers or a copy of a VOIDED blank check
- A current IRS Form W-9.

Q: When will I receive my payment?

A: Paper checks are mailed about 5 days prior to the due date. Electronic Funds Transfers (EFT's/Direct Deposit) are transferred to your bank on the due date.

If your payment is late more than 10 days** past the due date, please contact us via email (releaseadmin@att.com), to request stop payments, reissue, or inquire about a direct deposit. You can request a Stop Payment and a replacement check will be issued.

***Please note due to heavier mail volume during holidays and seasonal periods, payments may be delayed due to the United States Postal Service delivery and schedules.*

Q: How do I have a check reissued?

A: If your check was lost, stolen, or damaged, please contact AT&T Tower Asset- Group Lease Administration (TAG-LA) via telephone at 1-877- 231-5447, option # 1, or via email to releaseadmin@att.com with Subject Line "Payment Reissue Requested - FA# _____". This process may require an updated IRS Form W-9 and Payment Direction Form.

Q: Do I need to submit a rent invoice to AT&T to get paid?

A: A rent invoice is not required for issuance of rental payments and we request you do not send invoices for Rent payments.

Q: How do I submit a Change of Address to where my rent payments are mailed?

A: If only the payment address is changing, you are requested to submit a Payment Direction Form and the most recent dated IRS Form W-9.

Q: How do I request a Change of Ownership?

A: Please submit the following documents:

All owners

- Proof of legal ownership document(s) (i.e. Deed, Power of Attorney, Asset Purchase Agreement, Assignment and Assumption document, Bill of Sale, etc.)
- If ownership has transferred more than once, please submit all documentation showing each change through the current ownership.
- If this change is due to a death, inheritance, power of attorney, or other reason, please provide the legal documentation showing ALL proof of transfer of ownership (Testamentary Letter, Will, Power of Attorney, etc.).
- Payment Direction Form (PDF) – provides information to change payee information.
- IRS W-9 - - also available on the IRS website at <http://www.irs.gov/pub/irs-pdf/fW-9.pdf>

California sites

- CA Form 590 - required
- CA Form 587 - if required, see instructions

Foreign Owners

- W-8 BEN - only if foreign entity conducting business within the U.S.

Multiple Owners, Site Locations, or Agreements

- please provide one (1) Payment Direction Form and one (1) IRS W-9 and proof of ownership for each owner, site, or agreement. Also include a list describing the changes.
- In addition, Management Companies and Agents must provide legal documentation showing the owner has authorized 3rd Party rights to receive rental payments.

THIRD PARTIES

Q: I am a Management Company or Agent working on behalf of the Landlord. How do I receive information or payments for a site?

A: For the protection of our Landlords, written authorization is required before AT&T will provide information or redirect payment for the site. The Management Company (or Agent) for the Landlord, must provide signed written documentation authorizing the 3rd Party to receive lease information and/or designating the 3rd Party as a contact. Written documentation must be in the form of a letter from the lessor on company letterhead. You may also be required to provide any legal documents showing the 3rd Party is the successor-in-interest to Landlord, if applicable.

Legal forms of authorization accepted are:

- *Landlord and Management / Agent agreement signed and dated by both parties*
- *Landlord letter of authorization*
- *Power of Attorney*

Payments will be redirected only by submitting a written Change of Ownership authorization and Payment Direction Form.

UTILITIES

Q: Where do I send utility invoices?

A: Utility Invoices should include:

- *AT&T Fixed Asset #*
- *Invoice or Reference #*
- *Consumption Period (start and end dates)*
- *Total Amount Due*
- *Remit to Name, Address, and Contact information (name, address, phone, email)*
- *Metered/sub-metered accounts should provide usage breakdown (kWh).*

Metered and sub-metered

Mail to:

*AT&T MOBILITY
C/O CASS INFORMATION SYSTEMS
PO BOX 182576
COLUMBUS OH 43218-2576*

NOT Metered or Sub-metered

Email to:

releaseadmin@att.com and use email Subject line "Utility Invoice-FA#_____".

Or mail to:

AT&T Mobility Tower Asset Group - Lease Administration
3rd Floor
1025 Lenox Park Blvd NE
Atlanta, GA 30319-5309

TAXES / TAX FORMS

Q: Do I need to submit an IRS W-9?

To ensure the security and safety of our payments to vendors, and to maintain the most up to date vendor tax information, new vendors and payee changes must complete and submit a current version of the IRS W-9 Form.

Please complete this form with tax classification, EIN or social security number, signature, and date. Refer to the IRS website or the W-9 instructions for additional information: <http://www.irs.gov/pub/irs-pdf/fW-9.pdf>

Q: Do I need to complete the California Form-590 or 587?

A: In order to comply with the CA STATE INCOME TAX requirement, we are required to withhold 7% of a payment unless we have a completed Form 590 .

- Use Form 587, Nonresident Withholding Allocation Worksheet, to determine if withholding is required and the amount of California source income subject to withholding.
- Use Form 590, Withholding Exemption Certificate, to certify an exemption from nonresident withholding.

Vendors with sites located in California and all businesses operating in or located in state of California must provide a CA-590 to update vendor information.

Please note: A W-9 form cannot be accepted in lieu of one of the required California forms.

Q: How do I know if I am entitled to a tax reimbursement?

A: If you are entitled to receive a tax reimbursement, that should be included in your site lease agreement, most often in the section titled Taxes.

Q: Where should I send my request for tax reimbursement?

A: You must request a Tax Reimbursement in writing by US mail only.

All requests for tax reimbursements must include the following required documents:

- Copies of current tax bill(s)
- Lease terms pertaining to property tax reimbursement
- Assessor letter stating value of property
- Paid receipt and/or check, FA Number

Completed Landlord/Lessor Property Tax Reimbursement Request form with all attachments must be sent via USPS mail to:

*AT&T Mobility
Property Tax Team
754 Peachtree Street, NE
16th Floor
Atlanta, GA 30308*

Q: Can I use email or FAX to submit a tax reimbursement request?

A: No. All requests must be received by mail as the incoming mail is postmarked/date stamped and processed accordingly.

Q: Am I allowed to split my tax parcel?

A: You MAY NOT split or cause the tax parcel that AT&T leases from you to split, unless our lease agreement with you expressly permits splitting our leasehold from your parent parcel.

Q: What if AT & T Mobility is required to pay taxes directly to the Tax Authority?

A: You are responsible for ensuring all Taxing Authorities in your jurisdictions (Treasurer, Collector and Assessor) have the correct address for mailing tax assessments and statements. It is imperative that you INCLUDE the correct parcel Identification number (PIN) to ensure timely receipt and payment.

Q: I have had past issues receiving tax reimbursements (as prescribed in my lease agreement). How can I be sure that AT&T is going to honor the tax-related obligations of my agreement?

A: AT&T takes great pride in ensuring that our tax obligations (if prescribed in a lease agreement) are effectively administered and accurate payments are made on a timely basis.

- If you have a question about the accuracy of your tax reimbursement, please call the toll-free number at 1-877-231-5447 option #1. For security purposes, you will be required to provide the AT&T Fixed Asset Number (FA#) for the site.*

Q: I received a "B Notice Letter" in the mail. What is this and what action is needed?

A: Per the CP2100 B Notice letter that AT&T received from the IRS, the vendor listed below has been placed on payment hold. Essentially this means, the tax information on file does not match the IRS database. For that reason, AT&T is required to withhold 28% of all payments owed to the vendor and remit it to the IRS until the correct tax reporting information is received and verified. To correct this condition, submit a copy of the latest dated IRS W-9 to AT&T Tower Asset Group - Lease Administration for processing.

INTERNATIONAL TAX FORMS

Q: When is the W-8 BEN Certificate of Status of Beneficial Owner for United States Tax Withholding form required?

A: Under U.S. tax regulations, a mandatory amount of 30% must be withheld by any company paying a foreign entity conducting business within the U.S. Form W-8 BEN is used by a foreign person to establish both foreign status and beneficial ownership, and to claim income tax treaty benefits with respect to income other than compensation for personal services.

Use the W-8 BEN:

- *To establish you are not a US person/business*
- *To claim you are the "beneficial owner" of the foreign income*
- *To confirm you are a non-resident claiming exemption from the 30% (if you are eligible)*

**If there is more than one payee, please include a Payment Direction Form and W-9 for each company and/or individual. Please indicate the percentage of the total payment that each payee will receive, e.g., 50% each.*

Q: Do I need to complete the AT&T Foreign Vendor Questionnaire?

A: Each vendor that is based outside of the United States (hereafter, a foreign vendor) must complete the Questionnaire. AT&T will review the information provided by the foreign vendor, along with the underlying contract(s) and invoice(s), to determine whether AT&T is required to withhold and remit to the IRS up to 30% of its gross payment to the foreign vendor under Internal Revenue Code sections 1471 through 1474 ("FATCA") and/or sections 1441 and 1442 and the regulations thereunder.

AT&T may request additional information from the foreign vendor to substantiate the foreign vendor's classification for U.S. withholding tax and information reporting purposes as well as any claim to an exemption from, or reduction in, the amount of U.S. tax to be withheld. A foreign vendor's failure to provide the requested information on a timely basis may necessitate that the full 30% U.S. tax be withheld by AT&T.

In responding to the questions below, please note that the term "United States" or U.S. includes the 50 states and the District of Columbia. It does not include Guam, American Samoa, the Northern Mariana Islands, the Virgin Islands, or the Commonwealth of Puerto Rico.

A vendor incorporated under the laws of Puerto Rico is a foreign vendor and must complete the Questionnaire. However, Puerto Rican individuals are U.S. citizens and should not complete the Questionnaire.

INSURANCE CERTIFICATES & OTHER DOCUMENTS

Q: How do I request a Certificate of Insurance (COI) (requests, renewals, or updates)?

You must request the COI in writing by mail or email. Insurance Certificate limits are set per the requirements of the Lease agreement.

In your request, you must include:

- *Fixed Asset #*

- *Certificate holder's name*
- *Holders address*
- *Site address*
- *Additional insured entity names*

Q: How do I request a Waiver of Subrogation or other documents from AT&T?

You must request a Waiver of Subrogation or other documents in writing by mail or email. All requests should be submitted via email to releaseadmin@att.com, with Subject Line "Document Request - FA#_____".

Your written request must include:

- *Fixed Asset #*
- *Contact Name*
- *Mailing Address, Phone Number, Fax, and Email*
- *Name and Description of the document requested*

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