

IBM Services

What You Need to Know about IBM Billing & Payment Processing

What is this about?

On **September 1, 2018** we will be migrating to IBM systems and processes for all billings and payments. As of this date, Verizon will no longer be billing on IBM's behalf.

It's important that you review the information in this "What You Need to Know" guide which describes the operational changes that may require your action as well as IBM resources available to enable a smooth transition to IBM's billing and payment processes.

Upon review of this information if you have any questions, please contact your IBM Project Executive (formerly referred to as a Service Delivery Manager). Our goal is to make this transition as smooth and seamless as possible. As part of our ongoing commitment to excellent service, your IBM Project Executive team continues to strive to provide you with the excellent Cloud and Managed Hosting services you've grown accustomed to receiving.

Thank you for your business with IBM. We look forward to our continued relationship as we further our transition and integration activities together.

What's changing?

Beginning with the **September 2018** billing cycle, you will receive an IBM invoice generated from IBM billing systems. These invoices will look different than the previous Verizon generated invoices. Further details about billing and invoicing changes are in the sections below.

What's not changing?

Contract and Payment terms will remain the same.

Summary of Billing & Invoicing Changes

IBM Customer Numbers

Effective **September 1, 2018**, all Cloud and Managed Hosting customers **will have newly assigned IBM Customer Numbers (ICNs)**. Your Customer Number will be printed on the first invoice you receive through the new IBM billing processes. You will need to reference your Customer Number when communicating with IBM.

Vendor Remit-To Addresses

For US based customers

The Vendor Remit-To address for checks, wire transfers and overnight payments **will** change with your first IBM issued invoice (after September 1st, 2018). The new remit-to information will appear on your IBM invoice. See **Appendix A** at the end of this document for a listing of the new IBM Remit-To addresses and banking details.

Important: For invoices issued prior to September 1st, 2018, continue to use the former Remit-To address as it appears on those invoices to ensure correct application of payment.

For International customers (no additional changes)

New Vendor Remit-To addresses went into effect on September 1st, **2017**. These are the same addresses that will be used going forward. For your convenience and review we have also included a listing of all International Remit-To addresses in **Appendix A**.

Purchase Order Requirements

If your IBM invoice cannot be paid without a **new purchase order**, please take the necessary actions now to issue a new one. Once complete, please provide a copy of the new purchase order to your IBM Project Executive.

Vendor Standard Payment Terms

IBM standard payment terms of “due upon receipt” will appear on your invoice. IBM will continue to honor payment terms established in your active contracts. If you are contacted by IBM A/R teams for late payment please make them aware that you are a heritage Verizon customer with payment terms originally defined in your contract with Verizon.

Tax Requirements

IBM classifies taxation of services based on where the service benefit is derived, which could be your US headquarter location or for HDS offering, the data center location. The service classification will determine the tax code used to calculate the tax that appears on your invoices.

The above could cause a difference in the tax calculated on your IBM issued invoices beginning in September 2018. If you need any further clarification on the tax applied, please reference the customer support website that appears on your invoice and select the “Contact us” link.

If the service purchased is delivered cross border (e.g., you are a Canadian customer but billed from the US), IBM will not tax the service. You will need to pay taxes locally in your own country.

Timing of Invoices & Delivery

IBM invoices are generated once a month, with a target delivery date of between the 20th - 23rd for US customers. International customers may receive their invoices a few days later due to country specific processing requirements.

Note: Invoices may be delayed by a couple of days the first and second months following this transition.

The invoices will include monthly recurring and any applicable usage based charges plus any non-recurring one-time charges.

Important: Please note that if your monthly recurring charge was previously invoiced a month in advance (e.g., billed in August for September recurring charges), that will change under IBM billing to “current month”. Unless you have variable usage (billed in arrears) or non-scheduled charges, you may not receive your first IBM invoice until the October billing cycle and it will represent recurring charges for October plus any September variable usage.

You will receive a separate invoice for any Professional Services labor and travel which will bill at the end of each month.

Invoice Format & Details

The format of the invoices you receive **will change after September 1, 2018**, and they will be issued from the local/regional IBM operation covering your location.

Should you require additional line item details about the charges, please work with your IBM Project Executive who can provide you with a separate invoice detail report.

Should you have questions about your new IBM issued invoice, please contact your IBM Project Executive to review the invoice with you.

Invoice Delivery

Hard copy IBM invoices will be issued and mailed to you as the default delivery method. To view your IBM invoice online, to receive it softcopy, or to raise an inquiry, you may access <https://www.ibm.com/invoices> as referenced below.

If you receive invoices via a B2B application, please reference the customer support website that appears on your invoice and select the “Contact us” link. The customer support team will help establish this delivery method for your IBM invoices.

How to get a copy of your Invoice

For IBM issued invoice or payment questions please visit our Customer Support Online website for the US at one of the following links. The Customer Support landing page offers access to self-service online tools and provides the ability to email, call or chat directly with the IBM Customer Support team.

In the USA:

“Administrative” Customer Support Online: 1-877-426-6006

<http://www.ibm.com/support/operations/us/en>

All Other Countries (select from list):

<http://www.ibm.com/support/operations/zz/en/selectcountrylang.html>

“Invoices for IBM” tool is available Online

“Invoices for IBM” lets you access your IBM invoices via your Internet Browser so you can take advantage of on-line functions that make it possible for you to view, print, route and download invoice information to a spreadsheet. If you have a question about your invoice, you can create an electronic invoice inquiry while viewing your invoice at the same time. No longer do you have to pick up the phone and call someone for assistance. At login, you’ll be able to specify a customer number, invoice number or a date range to bring up a list of invoices that are associated to you, for your account and select one to view. When we’ve issued a new invoice you’ll receive an email notification, so you can login to the “Invoices for IBM” tool and see it immediately.

“Invoices for IBM” tool: <https://www.ibm.com/support/customer/invoices/welcome>

Note: If you are a first-time user you will need to follow the simple sign-up registration process.

Privacy Policy

IBM's privacy policy may be viewed online at <http://www.ibm.com/privacy>.

Appendix A

International Business Machines Corporation (IBM) Affiliates

The table below shows the new IBM Remit-To addresses and Bank Information.

For invoices issued from Verizon prior to September 1st, 2018, continue to use the former Remit-To address as it appears on your invoice.

Country	IBM Billing Entity	IBM Remit-To & Bank Information																																																																																																												
United States	IBM Corporation 3039 E Cornwallis Rd Research Triangle Park, NC 27709 <u>NOTE about US Remit-To Addresses:</u> IBM's US remit-to addresses are based on the first three digits of your mailing address ZIP Code. Please refer to the matrix below to find your remit to address. All invoices will reflect the appropriate remit to location. If you have any questions, please contact your Accounts Receivable CSR at 1-877-426-6006 or Email: askar@us.ibm.com	<u>Standard Remit-to-Address</u> <u>PITTSBURGH</u> IBM Corporation Lockbox 643600 P.O. Box 643600 Pittsburgh, PA 15264-3600 <u>DALLAS</u> IBM Corporation Lockbox 676673 P.O. Box 676673 Dallas, TX 75267-6673 <u>ATLANTA</u> IBM Corporation Lockbox 534151 P.O. Box 534151 Atlanta, GA 30353-4151	<u>Courier/Overnight deliveries</u> <u>PITTSBURGH</u> PNC Firstside Center-IBM Lockbox 643600 500 First Avenue Pittsburgh, PA 15219 Attention: Lockbox Tel.: 877-762-0830 <u>DALLAS</u> PNC Bank – IBM Lockbox 676673 1200 E Campbell Road – Suite 108 Richardson, TX 75081 Attention: Lockbox Tel.: 877-762-0830 <u>ATLANTA</u> PNC Bank – IBM Lockbox 534151 1669 Phoenix Parkway College Park, GA 30349 Attention: Lockbox Tel.: 877-762-0830																																																																																																											
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Belgium	<p>IBM Belgium SPRL Avenue de Bourget(laan) 42 B-1130 Bruxelles/Brussel Belgium</p> <p>IDT Reg #: BE0405912336</p>	<p>BNP PARIBAS FORTIS S.A. 3 Montagne du Parc 1000 Brussels</p> <p>Name on bank account: IBM Belgium S.A. Account #: 210-0095859-75 BIC or SWIFT: GEBABEBB IBAN: BE05210009585975</p>
France	<p>Compagnie IBM France SAS 17 Avenue de l'Europe 92275 Bois-Colombes Cedex France</p> <p>IDT Reg #: FR 91552118465</p>	<p>BNP Paribas Centre d'Affaires Paris Agence Centrale Entreprises, 1 Boulevard Hausmann, BP281 75009 PARIS</p> <p>Name on bank account: IBM FRANCE</p> <p><u>EUR currency</u> Account #: 30004 00818 00021195269 27 BIC or SWIFT: BNPAFRPPPVD IBAN: FR7630004008180002119526927</p> <p><u>USD currency</u> Account #: 30004 00818 00010040678 61 BIC or SWIFT: BNPAFRPPXXX IBAN: FR7630004008180001004067861</p>
Germany	<p>IBM Deutschland GmbH IBM-Allee 1 71139 Ehningen Germany</p> <p>IDT Reg #: DE 145 178 813</p>	<p>Deutsche Bank AG Theodor-Heuss-Str. 3 70174 Stuttgart</p> <p>Name on bank account: IBM Deutschland GmbH Account #: 125830000 BIC or SWIFT: DEUTDESSXXX IBAN: DE52600700700125830000</p>
Italy	<p>IBM Italia spa Circonvallazione Idroscalo 20090 Segrate (Milano) MI SEG-300</p> <p>IDT Reg #: IT 10914660153</p>	<p>Banca Nazionale del Lavoro VIA VITTOR PISANI 15 20124 MILANO - ITALY AG. 12</p> <p>Name on bank account: IBM Italia S.p.A. Account #: 2230 BIC or SWIFT: BNLIITRR IBAN: IT52Q0100501612000000002230</p>

Luxembourg	<p>IBM Luxembourg SARL 89C rue Pafebruch L-8308 Capellen Luxembourg</p> <p>IDT Reg #: LU19966740</p>	<p>BGL BNP Paribas S.A. Banque Generale du Luxembourg Avenue J.F. Kennedy, 50</p> <p>Name on bank account: IBM Luxembourg SARL Account #: LU550030828810760000 BIC or SWIFT: BGLLLULL IBAN: LU550030828810760000</p>
Netherlands	<p>IBM Nederland B.V. Johan Huizingalaan 765 Postbus 9999 1006 CE</p> <p>IDT Reg #: NL0014.75.253.B01</p>	<p>ABNAmro Bank N.V. Gustav Mahlerlaan 10 1082 PP Amsterdam</p> <p>Name on bank account: IBM Nederland BV</p> <p><u>EUR/GBP currencies</u> Account #: 543712540 BIC or SWIFT: ABNANL2A IBAN: NL10ABNA0543712540</p> <p><u>USD currency</u> Account #: 543729516 BIC or SWIFT: ABNANL2A IBAN: NL80ABNA0543729516</p>
Sweden	<p>IBM Svenska Aktiebolag SE - 164 92 Stockholm Sweden</p> <p>IDT Reg #: SE556026688301</p>	<p><u>SEK currency</u> Nordea Bank AB, 105 71 Stockholm, Sweden SE7295000099603405736228SEK</p> <p>Name on bank account: IBM Svenska AB Account #: 99603400036491 BIC or SWIFT: NDEASESS IBAN: SE4695000099603400036491</p> <p><u>EUR currency</u> Nordea Bank AB, 105 71 Stockholm, Sweden SE7295000099603405736228EUR Name on bank account: IBM Svenska AB Account #: 99603400036491EUR BIC or SWIFT: NDEASESS IBAN: SE4695000099603400036491</p>

Switzerland	<p>IBM Schweiz AG Vulkanstrasse 106 8010 Zürich Switzerland</p> <p>IDT Reg #: CHE-105.977.121 TVA (MWST or IVA)</p>	<p>Credit Suisse P.O. Box 8070 Zürich</p> <p>Name on bank account: IBM Schweiz AG</p> <p><u>CHF currency</u> Account #: 322384-01 BIC or SWIFT: CRESCHZZ80A IBAN: CH0504835032238401000</p> <p><u>EUR currency</u> Account #: 322280-12-5 BIC or SWIFT: CRESCHZZ80A IBAN: CH1604835032228012005</p> <p><u>USD currency</u> Account #: 322280-12-4 BIC or SWIFT: CRESCHZZ80A IBAN: CH4304835032228012004</p>
UK	<p>IBM United Kingdom Ltd North Harbour Portsmouth Hampshire PO6 3AU</p> <p>IDT Reg #: GB 107 328 000</p>	<p>National Westminster Bank PLC 69 High Street Cosham Portsmouth, PO6 3DA</p> <p>Name on bank account: IBM United Kingdom Ltd</p> <p><u>GBP currency</u> Account #: 35237481 BIC or SWIFT: NWBKGB2L IBAN: GB46NWBK54301135237481</p> <p><u>EUR currency</u> Account #: 5500206632386 BIC or SWIFT: NWBKGB2L IBAN: GB94NWBK60721306632386</p> <p><u>USD currency</u> Account #: 1400202818345 BIC or SWIFT: NWBKGB2L IBAN: GB16NWBK60730102818345</p>

Australia	<p>IBM Australia Limited Level 13, IBM Centre, 601 Pacific Highway St Leonards New South Wales 2065 Australia</p> <p>IDT Reg #: 79000024733</p>	<p>Australia and New Zealand Banking Group Limited Shop 224, Castle Towers Shopping Centre, 6 - 14 Castle Street Castle Hill 2154 NSW Australia</p> <p>Name on bank account: IBM Australia Limited Account #: 012263836810054 (AUD) Account #: 523878USD00001 (USD) BIC or SWIFT: ANZBAU3M</p>
Japan	<p>IBM Japan, Ltd. 19-21, Nihonbashi Hakozaki-cho Chuo-ku Tokyo 103-8510 Japan</p> <p>IDT Reg #: none</p>	<p><u>JPY currency</u> Mizuho Bank, Ltd. 1-5-5, Ohtemachi, Chiyoda-ku, Tokyo, 100-8176, Japan</p> <p>Name on bank account: IBM Japan, Ltd Account #: 19938 BIC or SWIFT: MHCBJPJT</p> <p><u>USD currency</u> MUFG Bank 2-7-1, Marunouchi, Chiyoda-Ku, Tokyo, 100-8388, Japan Name on bank account: IBM Japan, Ltd Account #: 1021831 BIC or SWIFT: BOTKJPJT</p>
Hong Kong	<p>IBM China/Hong Kong Limited 10/F PCCW Tower Taikoo Place, 979 King's Road Quarry Bay, Hong Kong</p> <p>IDT Reg #: none</p>	<p>Citibank N.A. (Hong Kong Office) 10/F, Two Harbourfront 22 Tak Fung Street Hungghom, Kowloon Hong Kong Bank Code: 006 Branch Code: 391</p> <p>Name on bank account: IBM China/ Hong Kong Limited Account #: 08691398 (HK\$) Account #: 08681546 (US\$) BIC or SWIFT: CITIHKHX</p>

Portugal	<p>Companhia IBM Portuguesa, S.A. Edifício Office Oriente Rua do Mar da China, nº 3 Parque das Nações, 1990-138 Lisboa</p> <p>IDT Reg #: PT500068801</p>	<p>Banco Bilbao Vizcaya Argentaria (BBVA) Corporate Bank Av. da Liberdade, 222, 1250-148 Lisboa - Portugal PT50001900010020003512506</p> <p>Name on bank account: Companhia IBM Portuguesa, S.A. Account #: 001200035125 BIC or SWIFT: BBVAPTPL IBAN: PT50001900010020003512506</p>
Singapore	<p>IBM Singapore Pte. Ltd. 9 Changi Business Park Central 1 The IBM Place 486048 Singapore</p> <p>IDT Reg #: M2-0022511-2</p>	<p>Deutsche Bank AG #17-00 South Tower 1 Raffles Quay Singapore 048583</p> <p><u>SGD currency</u> Name on bank account: IBM Singapore Pte. Ltd Account #: 2510246000 BIC or SWIFT: DEUTSGSG</p> <p><u>USD currency</u> Name on bank account: IBM Singapore Pte. Ltd Account #: 2510246056 BIC or SWIFT: DEUTSGSG</p>
Spain	<p>International Business Machines S. A. c/Santa Hortensia, 26-28, 28002 Madrid Spain</p> <p>IDT Reg #: ES A28010791</p>	<p>Banco Bilbao Vizcaya Argentaria, S.A. (BBVA) Paseo de Recoletos, 10 ala sur 3ª planta 28001 Madrid</p> <p>Name on bank account: IBM S.A. Account #: 01823994010100027874 BIC or SWIFT: BBVAESMM IBAN: ES4001823994010100027874</p>
Taiwan	<p>IBM Taiwan Corporation 3F&4F, 7, Song Ren Road, Taipei Taiwan 11073</p> <p>IDT Reg #: 11917900</p>	<p>HSBC Bank (Taiwan) Limited, Taipei Branch No.93, Songren Road, Xin-Yi Dist., Taipei City, Taiwan</p> <p>Name on bank account: IBM Taiwan Corporation Account # : 001136829031 BIC or SWIFT: HSBCTWTP</p>

Colombia	IBM De Colombia & CIA S.C.A Carrera 53 No. 100-25 Bogota Colombia NIT. 8600021205	Citibank, N.A. 111 Wall Street, 19th floor/zone 1 New York, NY 10043 USA Cuenta bancaria: 36174598 Name on bank account: IBM DE COLOMBIA & CIA. S.C.A. ABA: 21000089 BIC or SWIFT: CITIUS33
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Appendix B

W-9 Taxpayer Identification Number and Certification for International Business Machines Corporation (IBM) Corporation (USA). See following page.

Request for Taxpayer Identification Number and Certification

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

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

Print or type.
 See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
International Business Machines Corporation

2 Business name/disregarded entity name, if different from above
IBM Corporation

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.

Individual/sole proprietor or single-member LLC

C Corporation

S Corporation

Partnership

Trust/estate

Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

Other (see instructions) ▶ _____

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) 5

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.
1 North Castle Drive, c/o IBM Income Tax Department

6 City, state, and ZIP code
Armonk, NY 10504

7 List account number(s) here (optional)

Requester's name and address (optional)

Part I Taxpayer Identification Number (TIN)

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

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

Social security number									
				-			-		
or									
Employer identification number									
1	3	-	0	8	7	1	9	8	5

Part II Certification

Under penalties of perjury, I certify that:

- 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
- 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
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

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

Sign Here Signature of U.S. person ▶ George M Willets Date ▶ 1/8/18

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.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS 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-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), 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.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.