

CRS Internet Marketing Program Agreement

Welcome to the Council of Residential Specialists (CRS) Internet Marketing Program. The following terms and conditions contain the complete agreement between the Council of Residential Specialists and Internet Marketers (as an Internet Marketer you are referred to in this Agreement as either "You", "Your" or the "Internet Marketer") that apply to your participation in the CRS Internet Marketing Program, and provides for the establishment of links from your web site (identified below) to the CRS web site located at a URL to be provided to you upon acceptance of this Agreement by both parties ("Our Web site").

1. Participation in the CRS Internet Marketing Program To begin, you must enroll by submitting a completed **Application** at the end of this document. CRS will review your application and notify you of your acceptance or rejection in the CRS Internet Marketing Program. We may reject your application if we determine, in our sole discretion, that your organization does not meet the Council's requirements for being an Internet Marketer, that you are an individual as opposed to an entity, your web site and/or services are unsuitable for participation in the program for any reason, or if the content of your web site is in any way unlawful, in any way promotes or facilitates unlawful activities, is harmful, threatening, defamatory, distasteful, obscene or otherwise objectionable or in any way infringes intellectual property rights including trademark and copyright of the Council of Residential Specialists or third parties, including but not limited to the use of CRS trademarks and domain names, or various misspellings of such marks or names in connection with any Internet Marketer domain names.

2. CRS Responsibilities

CRS will be responsible for providing all information necessary to allow you to make the appropriate links from your site to our web site. We will be solely responsible for processing orders for courses or other services offered and fulfilled by CRS, responding to inquiries of users who have accessed our web site via your link, and for tracking user access. We will provide you with quarterly reports regarding traffic volume from your site. We reserve the right to refuse service to any user at our sole discretion.

3. Your Responsibilities

You agree that you will cooperate fully with CRS in order to establish and maintain the "links" and to comply with this Agreement. All partner sites shall display the link (provided by CRS) in relevant sections of their site.

You will be solely responsible for the development, operation and maintenance of your site and for all materials that appear on your site. Such responsibilities include the technical operation of your site and all related equipment, creating and posting course reviews, descriptions and references on your site and linking those descriptions to our service offering; the accuracy and propriety of the materials posted on your site; ensuring that materials posted on your site do not violate or infringe upon the rights of any third party and are not libelous or otherwise illegal. We disclaim all liability for all such matters.

You will also be required to promote the CRS online course, *Creating Value for Your Clients*. We require you to implement a minimum of two CRS approved promotional strategies per year. The different promotions available to you include:

- Online course brochure
- Press release
- Postcard
- Email copy

- Newsletter /magazine copy
- Online banner advertisement
- PowerPoint slide

CRS must receive and approve each promotion prior to distribution.

Failure to promote this course a minimum of two times per year via an approved strategy will result in the loss of the revenue share termination of this Agreement and loss of revenue share.

You may not purchase products or courses from CRS for resale or commercial use of any kind. Such purchases may result (in our sole discretion) in the withholding of Linked User Fees (described below) or the termination of this Agreement. In the event of any change in your e-mail address or mailing address, you will immediately notify us of the change by e-mail at eLearning@CRS.com

4. Fees

The Council of Residential Specialists agrees that the eLearning course ("Creating Value for Your Clients") purchased by users linking to our web site from your web site through the link ("Linked Users") and for which we have received full payment will qualify for a Linked User Fee (15% of total course purchase price – U.S. Dollars). Linked User Fees will be based on the aggregate amount actually paid to CRS for Linked User purchases of the CRS eLearning Course, excluding amounts collected by CRS for taxes, rebates, and similar charges, amounts due to credit card fraud or bad debt and credits for returned Courses. As consideration for your participation in the Internet Marketing Program, you will receive Linked User Fees based on the following conditions: You will not receive Linked User Fees on any Courses that a Linked User has trialed and not paid for, any Courses where a fee has not been collected by CRS, any Courses purchased by a Linked User who has re-entered CRS's Web site other than from the link from your site, even if that Linked User previously linked to our web site from yours. If a Linked User has pre-paid for a course and then withdrawn, any Linked User Fee paid to you on account of such a sale will be deducted from your next quarterly payment or, at our discretion, we will send you an invoice for the corresponding refund if there is no subsequent payment owing to you. CRS will pay no more than one Linked User Fee for each eLearning Course taken.

5. Payment

Each quarter, when the total Linked User Fees earned and due to you based on section 4 above exceeds \$250 US, we will send a Linked User Fee check for the applicable Linked User Fees (less any applicable taxes required to be withheld by law) and a statement of activity to you. Such Linked User Fee check and statements will be sent approximately 30 days after the end of each fiscal quarter. Linked User Fee amounts less than \$250 US will be carried over to the next quarter. All fees will be paid in U.S. dollars.

6. Reports

Statistical usage reports will be delivered via e-mail to you by CRS on a quarterly basis.

The form, content and frequency of such reports may vary from time to time at CRS's sole discretion. Users who purchase Courses through the Internet Marketing Program will be deemed to be customers of CRS. Accordingly, all of our rules, policies, and procedures concerning users of our web site will apply to those users. We may change our policies at any time. We will use commercially reasonable efforts to present accurate information but we cannot guarantee the availability or price of any of our Courses.

7. Publicity

You may not create, publish, distribute or permit the creation, publication or distribution of any written material that describes or promotes the content or benefits of a particular course without prior written consent from CRS. To obtain such consent, please forward your request in detail to: eLearning@CRS.com

8. License and Use of CRS and Your Logos and TradeMarks

The use of our logos and trademarks is subject to the terms and conditions of the **Linking Agreement** which has been incorporated herein by reference, and agreed upon by you, in accordance with the terms of this Agreement.

You grant CRS a non-exclusive, non-transferable, revocable right to use your trademarks and logos and similar identifying material related to you but only in the forms supplied to us by you (collectively the "Partner Licensed Materials") for the sole purpose of including you on our Internet Marketing Program web page and in our promotional materials. We agree not to alter, modify, or change the Partner Licensed Materials in any way. We further agree not to use any of the Partner Licensed Materials in any other manner without obtaining your prior consent. You reserve all of your rights in the Partner Licensed Materials and our right to use the Partner Licensed Materials is limited to the extent that you are and remain a member in good standing of the CRS Internet Marketing Program. You may revoke your license at any time by withdrawing from the CRS Internet Marketing Program.

9. Representations and Warranties

You hereby represent and warrant to CRS as follows:

- You are as of the time of execution of this Agreement fully authorized to validly execute this Agreement and delivery by you of the executed Agreement constitutes your legal, valid, and binding obligation, enforceable against you in accordance with its terms
- The execution, delivery, and performance by you of this Agreement and the consummation by you of the transactions contemplated hereby will not, with or without the giving of notice, the lapse of time, or both, conflict with or violate (i) any provision of law, rule, or regulation to which you are subject, (ii) any order, judgment, or decree applicable to you, (iii) any provision of your by-laws or articles of incorporation, or (iv) any agreement or other instrument applicable to you.
- You are an entity doing business through the entity identified in the Application and not individually.

10. Indemnification

You hereby agree to indemnify and hold harmless CRS and its subsidiaries and Internet

Marketers, and each of its and its partners, directors, officers, employees, agents and shareholders, against any and all claims, actions, demands, liabilities, losses, damages, judgments, settlements, costs, and expenses (including reasonable legal fees) (any or all of the foregoing hereinafter referred to as "Losses") insofar as such Losses arise out of or are based on (i) any misrepresentation of a representation, warranty, condition or breach of a covenant made by you herein, or (ii) any claim related to your site, including content therein not attributable to CRS.

11. Term of the Agreement

The term of this Agreement will begin upon our notification to you of acceptance of your CRS Internet Marketing Program application and will end when terminated by either party. Either you or CRS may terminate this Agreement at any time, with or without cause, by giving the other party written notice of termination. Upon the termination of this Agreement for any reason, you will immediately cease use of, and remove from your site, all links to the CRS Web Site, and all Licensed Materials, and all other materials provided by or on behalf of us to you pursuant hereto or in connection with the CRS Internet Marketing Program. We in turn agree to remove from Our Web Site, all links to your site and all Partner Licensed Materials. You are only eligible to earn Linked User Fees on sales occurring during the term, and Linked User Fees earned through the date of termination will remain payable only if the related CRS online Course orders are not cancelled or returned. We reserve the right to withhold your final payment for a reasonable time to ensure that the correct amount is paid.

12. Modification

We may modify any of the terms and conditions contained in this Agreement at any time in our sole discretion. You will be notified of such changes by email, and a change notice will be posted on Our Web Site. Modifications may include, changes in the scope of available Linked User Fees, Linked User Fee schedules, payment procedures, and CRS Internet Marketing Program terms and conditions. If any modification is unacceptable to you, your only recourse is to terminate this agreement. Your continued participation in the program following our posting of a change notice or new agreement on our web site will constitute binding acceptance of the change.

13. Disclaimers and Limitation of Liability

We make no express or implied warranties, representations or conditions with respect to the CRS Internet Marketing Program or any CRS Courses sold through the Internet Marketing Program, (including warranties or conditions of fitness, merchantability, non-infringement, or any implied warranties or conditions arising out of or in connection with our course or courses arising out of or in connection with our course or courses or our web site). In addition, we make no representations, warranties or conditions that the operation of our web site will be uninterrupted or error free, and we will not be liable for the consequences of any interruptions or errors.

Neither CRS nor our partners, directors, officers or employees will be liable for indirect, special, or consequential damages, or any loss of revenue, profits, or data arising in connection with this agreement, even if we have been advised of the possibility of such damages and regardless of the form of action (including breach of contract, strict liability, tort including negligence or any other legal or equitable theory). Further, CRS's aggregate liability arising with respect to this agreement will not exceed the total Linked

User Fees paid to you under this agreement in the preceding 12 months.

14. Compliance with the Agreement

We have the right, but not an obligation, to monitor your site and to determine if, from time to time, you are in compliance with the terms of this Agreement. Note that if your site is at anytime determined, in our sole discretion, to be unsuitable, we may terminate this Agreement upon written notice to you.

15. Survival

Sections 9, 10 and 13 of this Agreement shall survive the termination or expiration of this Agreement.

16. Force Majeure

No party shall be liable for any delay or failure to perform under this Agreement if such delay or failure is due to any contingency beyond its reasonable control.

17. Governing Law

This Agreement shall be governed by and construed in accordance with the laws of the State of Illinois.

18. Relationship of the Parties

Internet Marketer shall perform its obligation under this Agreement as an independent contractor. Nothing herein shall be construed to place Internet Marketer or CRS in a relationship of employer/employee or principal and agent, partners or joint venturers and neither Internet Marketer nor CRS shall have the power to obligate or bind the other in any manner whatsoever.

19. General

No provision of this Agreement may be modified and no waiver hereunder may be granted except as described herein in paragraph 13 or by a written instrument signed by CRS and Internet Marketer. This Agreement shall be binding upon and shall inure to the benefit of and be enforceable by each of the parties, their respective successors and permitted assigns. This Agreement, together with any agreements linked to this Agreement and any agreements and documents to be delivered pursuant to the terms of this Agreement, constitutes the entire agreement between the parties pertaining to the subject matter of this Agreement. There are no conditions, representations, warranties or other agreements between the parties in connection with the subject matter of this Agreement, whether oral or written, express or implied, statutory or otherwise, except as specifically set out in this Agreement. The parties have expressly agreed that this Agreement shall become binding upon the parties upon the acceptance by CRS of the **Internet Marketer's Application**.

20. Linking License Agreement

Welcome to the Council of Residential Specialists (CRS) eLearning. By signing the application and using any one of the logos and designs provided by CRS (the "Links"), you acknowledge that you wish to become an **Internet Marketer** and you agree to be bound by the terms and conditions of this limited license. You agree to use the Links solely for the purposes authorized by CRS and solely for as long as you remain in good standing as an Internet Marketer with CRS.

You agree that you will cooperate fully with CRS in order to maintain and establish the Links. You also agree that you will only use those Link graphic and text images that are provided to you by CRS (when you are accepted into the program) and that you will replace such images with any new images which we may provide from time to time.

You agree that all Links shall appear as they appear when given to you and that you shall not alter, modify or change them in any way, including changes to proportions, color or size.

You may not use or display the Link in any manner that implies sponsorship or endorsement by CRS outside of your participation in our Internet Marketing Program, Sponsorship or Content Provider Programs.

You may not use the Link to disparage CRS, its content providers, sponsors, products or services, nor may you use the Link in any way which may diminish or otherwise damage our goodwill.

All web pages containing the Link must include the following language: "CRS design and word marks are trademarks of the COUNCIL OF RESIDENTIAL SPECIALISTS, used under license".

CRS reserves the right, at its sole discretion, to change these terms and replace the Links at anytime. CRS reserves the right to take any and all actions, including injunctive relief, against any use that violates the terms of this license.

END AGREEMENT



Internet Marketing Program Application

By completing and signing this Application, and W-9 Form, you acknowledge that you have read the **CRS Internet Marketing Program Agreement**, and agree to be bound by all its terms and conditions should we choose to accept this application. Upon receiving your application, please allow CRS 2-3 weeks to contact you regarding your status. Thank you for your interest in our program! Fill out the information here and mail or fax it to:

CRS Internet Marketing Program
Council of Residential Specialists
430 N. Michigan Avenue
Chicago, Illinois 60613
Fax: (312) 329-8882
Questions: email eLearning@crs.com

Please print or type in the boxes here.

Site Name: _____

Site URL: _____

Site Description: _____

First and Last Name: _____

Title: _____

Company: _____

Address: _____

City /State: _____

Country / Zip Code: _____

Phone Number: _____

Email: _____

Select two or more of the following promotions you will implement to promote the CRS online course. To view the materials, go to <http://www.crs.com/Sponsor/755>.

- | | | |
|--|---|---------------------------------------|
| <input type="checkbox"/> Web Banner | <input type="checkbox"/> Website Copy | <input type="checkbox"/> News Article |
| <input type="checkbox"/> Press Release | <input type="checkbox"/> Email Template | <input type="checkbox"/> Flash Demo |

Signature: _____ **Date:** _____

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2	Name (as shown on your income tax return)	
	Business name, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/ Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Other ▶	
	<input type="checkbox"/> Exempt from backup withholding	
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
City, state, and ZIP code		
List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number									

or

Employer identification number									

Note. If the account is in more than one name, see the chart on page 4 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. person (including a U.S. resident alien).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. (See the instructions on page 4.)

Sign Here	Signature of U.S. person ▶	Date ▶
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Purpose of Form

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

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

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee.

Note. If 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.

For federal tax purposes you are considered a person if you are:

- An individual who is a citizen or resident of the United States,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States, or

- Any estate (other than a foreign estate) or trust. See Regulations sections 301.7701-6(a) and 7(a) for additional information.

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien.

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

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

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.

4. The type and amount of income that qualifies for the exemption from tax.

5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

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

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments (after December 31, 2002). This is called "backup withholding." Payments that may be subject to backup withholding include interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, 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, or
2. You do not certify your TIN when required (see the Part II instructions on page 4 for details), or
3. The IRS tells the requester that you furnished an incorrect TIN, or
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

Penalties

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

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

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

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

Specific Instructions

Name

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

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

Sole proprietor. Enter your individual name as shown on your social security card on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name" line.

Limited liability company (LLC). If you are a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Treasury regulations section 301.7701-3, enter the owner's name on the "Name" line. Enter the LLC's name on the "Business name" line. Check the appropriate box for your filing status (sole proprietor, corporation, etc.), then check the box for "Other" and enter "LLC" in the space provided.

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

Note. You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

Exempt From Backup Withholding

If you are exempt, enter your name as described above and check the appropriate box for your status, then check the "Exempt from backup withholding" box in the line following the business name, sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

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

Exempt payees. Backup withholding is not required on any payments made to the following payees:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),
2. The United States or any of its agencies or instrumentalities,
3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation,

- 7. A foreign central bank of issue,
- 8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
- 9. A futures commission merchant registered with the Commodity Futures Trading Commission,
- 10. A real estate investment trust,
- 11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
- 12. A common trust fund operated by a bank under section 584(a),
- 13. A financial institution,
- 14. A middleman known in the investment community as a nominee or custodian, or
- 15. A trust exempt from tax under section 664 or described in section 4947.

The chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt recipients listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt recipients except for 9
Broker transactions	Exempt recipients 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt recipients 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt recipients 1 through 7 ²

¹See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees; and payments for services paid by a Federal executive agency.

Part I. Taxpayer Identification Number (TIN)

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

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

If you are a single-owner LLC that is disregarded as an entity separate from its owner (see *Limited liability company (LLC)* on page 2), enter your SSN (or EIN, if you have one). If the LLC is a corporation, partnership, etc., enter the entity's EIN.

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

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

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

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

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

Part II. Certification

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

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt recipients, see *Exempt From Backup Withholding* on page 2.

Signature requirements. Complete the certification as indicated in 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 to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

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

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship or single-owner LLC	The owner ³
For this type of account:	Give name and EIN of:
6. Sole proprietorship or single-owner LLC	The owner ³
7. A valid trust, estate, or pension trust	Legal entity ⁴
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. 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

¹ 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.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or "DBA" name on the second name line. You may use either your SSN or EIN (if you have one). If you are a sole proprietor, IRS encourages you to use your SSN.

⁴ List first and circle the name of the legal 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. 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.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax 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. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.