

NEW REALTOR INFORMATION

Please fill out the following:

Name:

Address:

Phone Numbers:

Home

Cell

Other

Email:

Best to reach you at? (Circle One)

Home

Cell

Email

Other

Please attach a copy of your license.

Thank you.



STATE OF FLORIDA
 DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
 1940 North Monroe Street
 Tallahassee, FL 32399-0783
 Customer Contact Center: 850.487.1395
 FAX: 850.488.8040
www.MyFloridaLicense.com

CHECK ACTION(S) REQUESTED
Transaction Type: <input type="checkbox"/> Become Active – no charge <input type="checkbox"/> Become Inactive – no charge <input type="checkbox"/> Add/Delete Trade Name – no charge <input type="checkbox"/> Become Sole Proprietor – no charge (Forms 2050 & 0080 required) <input type="checkbox"/> Change Broker/Owner Employer – no charge <input type="checkbox"/> Terminate Employee – no charge <input type="checkbox"/> Add/Delete PA or LLC - \$30.00 fee required – see F.S. 475.161 <input type="checkbox"/> Request for Multiple License - \$95.00 <input type="checkbox"/> Renew license <input type="checkbox"/> Qualifying Broker (CQ package required) <input type="checkbox"/> Owner/Developer (Forms 2050 & 0080 required)

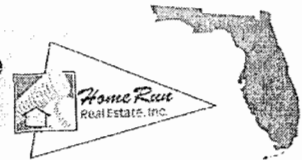
ASSOCIATE INFORMATION	
License Number	Licensee Name
Contact Information (telephone number or E-Mail address)	

BROKER OR ORGANIZATION INFORMATION	
Broker License Number <i>BK 663331</i>	Organization License Number <i>BO 2016441</i>
Broker/Owner Name <i>Deborah L. Smith</i>	
Organization Name <i>Home Run Real Estate, Inc</i>	
Trade Name (if applicable)	Contact Info. (telephone number or E-Mail address)
Are you now or with the issuance of this license, an officer, director, member, or partner of any corporation, partnership, or L.L.C. which acts as a broker? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
If yes, please list name of entity <i>Condotel Investment Realty</i>	

ATTEST STATEMENT	
REQUIRES SIGNATURE OF BROKER AND ASSOCIATE*	
(EXCEPT FOR ADD/DELETE PA OR LLC - WHICH MAY BE SIGNED BY THE LICENSEE)	
I affirm that I have provided the above information completely and truthfully to the best of my knowledge.	
Broker/Owner Sign Here: <i>Deborah L. Smith</i>	Date: _____
<small>*Bk Signature not req. for Assoc. inactive status or add/delete PA -LLC</small>	
Print Broker/Owner Name: <i>Deborah L. Smith</i>	
Associate Sign Here: _____	Date: _____
<small>*All Associate requested changes require signature</small>	

Independent Contractor Agreement Between Broker and Associate

FLORIDA ASSOCIATION OF REALTORS®



Deborah L. Smith

("Broker")

is licensed as a real estate broker in the State of Florida and performs acts designated within Chapter 475, *Florida Statutes*, enjoys goodwill and a reputation for dealing with the public, and maintains an office for the purpose of serving the public as a real estate broker.

_____ ("Associate")

is licensed as a sales associate (license number SL/BL _____) broker associate (license number BK _____) in the State of Florida and is properly qualified to deal with the public as such.

Effective the ____ day of _____, _____ ("effective date"), **Broker** and **Associate** agree to associate pursuant to the following terms and conditions.

1. Employment Status. **Broker** retains **Associate** as an independent contractor to assist **Broker** in the performance of real estate-related activities. With respect to the clients and customers for whom service is performed within the scope of this Agreement, **Associate** will be construed to be an agent of **Broker**; otherwise, **Associate** will not be deemed a servant, employee, joint venturer or partner of **Broker** for any purpose. **Associate** will not be treated as an employee for Federal tax purposes with respect to the services performed for **Broker** under this Agreement. **Associate** is responsible for paying his/her own estimated income tax payments, self-employment taxes, occupational taxes and other taxes, if any, to the appropriate governmental entities. **Broker** will not withhold any taxes from compensation due to **Associate**, nor will **Broker** provide worker's compensation insurance for **Associate**.

2. Associate Responsibilities. **Associate** will use his/ her best efforts to procure real estate-related business for **Broker** and will conduct his/her business in a reputable manner and in conformance with all laws, rules, regulations and codes of ethics that are binding upon or applicable to real estate licensees, and with **Broker's** office policy manual, if any.

A. Compliance. **Associate** recognizes and acknowledges the obligation to keep abreast of all legal and other issues that affect the real estate industry as they may change from time to time. **Associate** will not commit any act that violates Florida real estate license law.

(1) Fair Housing. **Broker** and **Broker's** company support and practice Fair Housing principles. **Associate** has been advised that failure to comply with Fair Housing principles will result in appropriate disciplinary action and possible termination of this Agreement. **Associate** warrants and represents that it is **Associate's** intent to attend Fair Housing instructional programs, keep current on developments in Fair Housing as it affects real estate marketing and sales, and comply with the Fair Housing laws and regulations. **Associate** understands this acknowledgment, warranty and representation and agrees to it voluntarily.

(2) Office Policy Manual. **Broker** maintains does not maintain an office policy manual. **Associate** has received a copy, and agrees to comply with the manual and such modifications, addenda and changes as may be incorporated therein from time to time.

B. License Renewal; Continuing Education; Dues. **Associate** will be responsible for timely renewing **Associate's** real estate license and for completing all legally required continuing education in a timely manner and maintaining the records that evidence such completion as required by the Florida Real Estate Commission. **Associate** will be responsible for paying all license fees, membership dues and fines.

C. Broker Supervision. **Associate** will be deemed to be working under **Broker's** supervision only to the extent required by Chapter 475, *Florida Statutes*. **Associate** will perform all activities, including those activities **Broker** requires **Associate** to perform, independently without **Broker's** supervision or control.

D. Broker Property. **Associate** acknowledges that all pending sales and listings taken during the term of this Agreement are **Broker's** property. All programs, forms, data, keys, manuals, signs and other paraphernalia relative to the business of **Broker** are **Broker's** property, as are all documents and other items pertaining to transactions.

E. Property of Others. In accordance with Florida law, **Associate** will deliver to **Broker** by the end of the next business day following receipt any funds or other items that a consumer has entrusted to **Associate** in connection with a real estate transaction.

F. Responsibility. **Broker** will not be liable to **Associate** for any expenses incurred by **Associate** nor for any of **Associate's** acts. **Associate** will have no authority to bind **Broker** by any promise or representation, oral or otherwise, unless specifically authorized in writing in a particular transaction. Suits, whether for fees or otherwise, against clients, customers and others in the real estate business will be maintained only in **Broker's** name. **Associate** is responsible for providing all tools necessary to perform the duties outlined. **Associate** will also be responsible for providing **Associate's** own automobile and is responsible for transportation expenses including insurance in the minimum coverage amount of

Broker (____) and Sales Associate (____) acknowledge receipt of a copy of this page, which is Page 1 of 3 Pages.

\$_____ for personal injury protection liability and insurance in the minimum coverage amount of \$_____ for bodily injury liability and insurance in the minimum coverage amount of \$_____ for property damage liability and other expenses incidental to performing **Associate's** duties without receiving any reimbursement from **Broker**. **Broker** will be named as an additional insured in all such policies.

G. Indemnification. **Associate** will indemnify and hold **Broker**, its officers, directors and employees harmless from all claims, demands, suits, costs and expenses, including reasonable attorneys' fees at all levels, of whatever nature and description to the extent based on **Associate's** representations; acts; omissions; negligence; willful misconduct; or violation of laws, rules, regulations, codes of ethics, this Agreement or office policy manual.

3. Broker Responsibilities.

A. Access to Listings. **Broker** will provide **Associate** with access to all current listings of **Broker** and listings made available to **Broker** through offers of cooperation, except those listings that **Broker**, in his/her/its discretion places exclusively in the possession of another sales associate.

B. Access to Facilities. **Associate** may utilize **Broker's** then existing office facilities for the performance of **Associate's** duties as described above.

C. Compensation. **Broker** will negotiate all terms and conditions of fees charged clients including but not limited to, the amount and payment date. **Broker** will compensate **Associate** in proportion to **Associate's** output with regard to real estate-related activities and not to hours worked by **Associate**. Such compensation will be solely through commissions as described below or in **Broker's** office policy manual, if any. In the event of conflict between **Broker's** office policy manual and this Agreement, the terms of the office policy manual will prevail. **Broker** may deduct from **Associate's** compensation any amounts due from **Associate** to **Broker**.

(1) Amount; Payment. When **Associate** performs any **Brokerage** service for **Broker** and **Broker** earns and collects a fee for such service, **Broker** will pay **Associate** within 1 days after the funds are collected and have cleared:

80 % of the fee as commission for RENTALS
80 % of the fee as commission for REFERRALS TO AN OUTSIDE COMPANY
80 % of the fee as commission for REFERRALS AND LEADS GIVEN BY HRRE

(2) Dividing Compensation With Other Licensees. If two or more **associates** participate in rendering a brokerage service to the public, or claim to have done so, **Broker** will determine, in **Broker's** sole and absolute discretion, the amount of the fee due **Associate**.

(3) Incentives. If a seller or listing office offers a premium, bonus or other incentive, if such premium, incentive or bonus is in the form of money, then

80% TO AGENT 20% TO HOME RUN REAL ESTATE

If such incentive is other than money (i.e., a cruise, trip, or other matter having economic value but not delivered in money), then such premium, bonus or incentive will go to **Broker** **Associate**. If a nonmonetary incentive goes to **Associate**, **Broker** will report the fair market value of the incentive as income to **Associate**, as **Broker** must collect and deliver the incentive to **Associate** to preserve the respective legal positions of the parties.

(4) Benefits. **Associate** will be provided no minimum salary, vacation pay, sick leave or any other fringe benefit.

(5) Collection of Fees. **Broker** will not be required to prosecute or sue any party in order to collect any fee for services performed by **Associate**. However, if **Broker** incurs attorneys fees and costs in the collection of or attempt to collect a fee, such amounts will be deducted from **Associate's** commission in the same proportion as provided for herein in the division of the fee.

(6) Compensation After Termination of Agreement. After termination of this Agreement, **Broker** will pay **Associate** any amount earned prior to termination less amounts owed to **Broker** and amounts **Broker** must pay another licensee to complete pending transactions for which **Associate** was responsible prior to termination.

4. Errors and Omissions Insurance. **Broker** maintains Errors & Omission insurance which coverage includes **Associate**.
 Associate will pay a portion of Errors & Omission coverage, as follows:

5. Term; Termination. This Agreement will be in effect for 1 year(s) from the effective date. Either party may terminate this Agreement by 3 days' advance written notice to the other party. **Broker** may terminate this Agreement without notice for wrongful conduct by **Associate**. Failure by either party to maintain active licensure status pursuant to Chapter 475, *Florida Statutes*, will be deemed automatic termination. **Associate** will not, after termination of this Agreement, use to his/her own advantage, or to the advantage of any other person or entity, any information gained from the business of the **Broker** relating to property for sale, lease or rental, or **Broker's** customers or clients. Upon termination of this Agreement, **Associate** will return all **Broker's** property to **Broker** with no copies made or retained by **Associate**.

Broker (____) and **Sales Associate** (____) acknowledge receipt of a copy of this page, which is Page 2 of 3 Pages.

6. Confidentiality. Associate acknowledges that **Broker** may disclose confidential information to **Associate** during the course of this Agreement. Any such information that is or should be reasonably understood to be confidential or proprietary to **Broker**, including mailing lists, customer and client lists, sales, costs, unpublished financial information, product and business plans, projections, marketing data, computer data, computer programs and supporting documentation, and **Broker's** office policy manual, if any, are considered confidential property of **Broker**. **Associate** will take reasonable steps and use due care during the term of this Agreement and for 120 months after its termination to prevent the duplication or disclosure of confidential information, other than by or to **Broker's** employees or agents who must have access to the information to perform their duties for **Broker**.

7. Dispute Resolution: This Agreement will be construed under Florida law. All disputes between **Associate** and another associate in **Broker's** firm will be resolved by **Broker**. All disputes between **Broker** and **Associate** will be mediated under the rules of the **American Arbitration Association** or other mediator agreed upon by the parties. The parties will equally divide the mediation fee, if any. In any litigation between **Broker** and **Associate**, the prevailing party will be entitled to recover reasonable attorneys' fees and costs at all levels, unless the following box is checked: **Arbitration:** Any dispute not resolved by mediation will be settled by neutral binding arbitration in accordance with the rules of the American Arbitration Association or other arbitrator agreed upon by the parties. Each party to any arbitration or litigation (including appeals and interpleaders) will pay its own fees, costs and expenses, including attorneys' fees at all levels, and will equally split the arbitrators' fees and administrative fees of arbitration.

8. Additional Terms.

COMMISSION RESIDENTIAL: OUT OF EACH COMMISSION EARNED/PAID \$350.00 OF THAT COMMISSION WILL BE PAID TO HOME RUN REAL ESTATE, INC FOR RESIDENTIAL SALES. THE REMAINING COMMISSION BALANCE WILL BE PAID TO THE REAL ESTATE ASSOCIATE. OTHER TERMS APPLY AND ARE PART OF THE OFFICE POLICY MANUAL.

COMMISSION COMMERCIAL: OUT OF EACH COMMISSION EARNED/PAID 5% OF THAT COMMISSION WILL BE PAID TO HOME RUN REAL ESTATE, INC FOR COMMERCIAL SALES UP TO \$999,999.00. OUT OF EACH COMMISSION EARNED/PAID 10% OF THAT COMMISSION WILL BE PAID TO HOME RUN REAL ESTATE, INC FOR COMMERCIAL SALES AT \$1,000,000.00 OR MORE.

THE \$200.00 TRANSACTION FEE IS CHARGED TO THE BUYER AND/OR SELLER AT CLOSING ON RESIDENTIAL AND COMMERCIAL SALES. (An agent may pay this on behalf of their client).

IF A LISTING CONTRACT IS CANCELLED AND IF THERE IS A CANCELLATION FEE THE SPLIT WILL BE 90% TO THE AGENT AND 10% TO HOME RUN REAL ESTATE, INC.

HOME RUN REAL ESTATE, INC

Brokerage Name

BY: _____
Broker

Associate

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Broker (____) and Sales Associate (____) acknowledge receipt of a copy of this page, which is Page 3 of 3 Pages.



Thank You for Joining
Home Run Real Estate, Inc
One of the Fastest Growing Real Estate
Companies in the State!!!

Join HomeRunAgents.com
It's **FREE!**

What is HomeRunAgents.com you say? Well, it's a new tool to help with your Real Estate business. On this site, agents will be able to post their listings, share hot properties, ask questions, get answers, plus so much more! Also, there's a calendar of events that will give you a quick idea of what's going on in the "Home Run" world, such as meetings, training classes, and more. We ask that you use this site to the fullest and check it daily because new things are always being added.

Go to <http://homerunagents.com> and click REGISTER to sign up.

Once you are approved by the office, you will be able to start posting. There are a few rules to go by:

- 1.) Use your full name as your screen name (ex. John Doe not jdoe). DogLover1223 doesn't tell anybody who you are!
- 2.) Keep it professional. No profanity or rudeness.
- 3.) Don't advertise for other real estate or mortgage companies. However, if you find a great listing from another real estate company, feel free to post it.

Don't miss out and sign up today!



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.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number									
			+						
or									
Employer identification number									
			+						

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 ▶

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.

In 3 above, if applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

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.

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,

- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

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,
2. You do not certify your TIN when required (see the Part II instructions on page 4 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 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.

Also see *Special rules regarding partnerships* on page 1.

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 income tax return. 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 income tax return 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.

²However, 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. 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.) Also see *Special rules regarding partnerships* on page 1.

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, the District of Columbia, and U.S. possessions 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.