



Eastern Regional Communications, Inc.

106 South State Street Hackensack, NJ 07601-3920 Tel. 201-678-0200 Fax 201-678-0909

DATE:	
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NAME:	
COMPANY:	
ADDRESS:	
CITY:	

TEL:	
FAX:	
TAX ID:	

Dear Sub-Dealer:

Please find enclosed a confirmation of the commission's payable for your activations. The commissions due you shall be fixed until such time *Eastern Regional Communications Inc.* [ERC] gives you written notice of a change in its commissions. In addition, this letter contains certain material terms and conditions governing the payment of your commissions. Please indicate your acceptance regarding the contents of this letter by initialing where indicated and by signing the last page, once complete please mail back to the following:
 Eastern Regional Communications Inc. 106 South State St, Hackensack, NJ 07601-3920

Should you have any questions regarding the contents of this letter or any other questions relating to your status as a potential *Eastern Regional Communications Inc.* agent please do not hesitate to contact your *Eastern Regional Communications Inc. representative.* We look forward to a long and mutually beneficial relationship with your company. This contract supersedes any previous contracts between subdealer and ERC.

Commission Payment: Commissions shall be paid to you on activations for which you submit acceptable documentation to Eastern Regional Communications Inc. in accordance with ERC's requirements and any subsequent amendments thereto. Amendments to Eastern Regional Communications Inc. requirements will be given to you from time to time in writing. Late submission of applications and/or monthly log sheets will put a lengthy delay, and in some cases permanent stop on your commissions. Eastern Regional Communications Inc. reserves the right to review all the paperwork that you submit, and if same is deficient in any manner, to return it to you for correction. Of course, if your paperwork is rejected, the payment of your commission will also be delayed.

Requirements to receive commissions for ERC activations:

- 1) The Dealer must accurately complete SEA contract to include an authorized customer signature
- 2) The Dealer must follow the policy & procedure memo regarding fraud. Also the dealer must verify and sign the service agreement acknowledging that the valid ID was checked and that signatures and addresses match. The valid ID number must be recorded on the service agreement (if you do not have a list of ID requirements please request one, it is your responsibility hereafter to ensure your company has acceptable documentation).
- 3) Dealer must provide a copy of the completed service agreement to Eastern Regional Communications Inc. for commissioning purpose, on time.

All carriers will hold dealers financially responsible for fraudulent activations. If a dealer is found activating a fraudulent customer the dealer will be charged back for the customer's original commission plus a \$200.00 liquid damage fee plus all other amounts owing. Such charges will include access fees, airtime charges, long distance fees, roaming fees, and other miscellaneous invoiced charges. Also, customers will no longer be able to pay deposits with a personal check.

 INITIAL

INITIAL Chargebacks: Commissions shall be subject to chargeback for activations which do not remain in good standing for 181 days following the initial activation.

INITIAL Discrepancies: All discrepancies on commissions need to be reported to ERC with all applications and IDs by the end of the month that commissions are received.

INITIAL Eastern Regional Communications Inc. may at its discretion permit you to purchase inventory against your activation commissions. If you are given credits to purchase inventory you agree that We may deduct the cost of the inventory purchased by you from that month's commission check.

INITIAL Subagent or its affiliates shall not conduct business with any other Cingular master dealer while under contract with Eastern Regional Communications. The term of this contract is thirty six months. It shall be at Eastern Regional Communications' discretion to release its subagents from any agreement made with Eastern Regional Communications.

INITIAL Subcontractor acknowledges that Eastern Regional Communications, in its sole discretion; may withhold payment of commissions and spiffs and any other monetary payments under a variety of circumstances including, but not limited to, Subcontractor stops activating subscriber accounts through Eastern Regional Communications, Subcontractor has high chargeback rate or Subcontractor does not have sufficient number of service activations in the current period to cover potential chargebacks from previous months.

INITIAL Upon request of termination by Eastern Regional Communications of this agreement, for any reason, Subcontractor shall return to Eastern Regional Communications any and all property in whatever form, concerning or relating to Eastern Regional Communications and Service Provider. This includes any point of sale inventory, demonstration equipment, and information containing Trade Secrets or Proprietary Information, sales literature, and such other materials at Eastern Regional Communications may request.

INITIAL Advertising: Any use of a Carrier's name, logo and/or reference to a Carrier's rate plan without prior approval will not be permitted and may lead to a termination of your dealership. When submitting an ad for approval, any use of rate plans can only be done at regular retail pricing. Carriers will not tolerate their name used in any ads in any way without their approval.

INITIAL Termination: Eastern Regional Communications Inc. reserves the right to terminate your contract without cause upon 30 days written notice to you or with cause immediately upon written notice. You may be terminated for cause for failure to comply with Eastern Regional Communications Inc. policies and procedures. If your contract is terminated Eastern Regional Inc. will not accept additional applications for credit approval or activation. Further, if your contract is terminated or if you should cease activation with Eastern Regional Communications Inc. the payment of your activations commissions will be delayed for a commercially reasonable period not to exceed the applicable period for chargebacks.

Your paperwork must be submitted with the applicable monthly log sheet to *Eastern Regional Communications Inc.* for each month's activations by the fifth business day of the month following that month's activation. For example, your January activations must be submitted to *Eastern Regional Communications Inc.* by the fifth business day of February. Failure to submit your paperwork on a timely basis will result in a delay of payment of your commissions. Repeated failure to submit acceptable documentation in the prescribed manner could result in the termination of your contract. If you comply with the above procedures you will be paid on the 15th day of the month following the month in which you submit your paperwork. As per the above example, your January commissions would be paid on the 15th day of March. It is strongly recommended that you submit your paperwork by Fed Ex, UPS or a similar service which will allow you to track your package. All log sheets and applications are to be delivered to:

**Eastern Regional Communications, Inc.
Attn: Commissions Dept.
106 South State St
Hackensack, NJ 07601-3920**

STORE NAME: _____

PRINT NAME _____

PRINT NAME: _____

SIGNATURE: _____

SIGNATURE _____

TITLE: _____

TITLE: _____

DATE: _____

DATE: _____

By signing I agree to the terms and conditions as stated in this letter/contract to be processed to become a sub-dealer for Eastern Regional Communications Inc.

SALES TAX AND REGULATIONS RESALE CERTIFICATE

TO OUR CUSTOMER:

In compliance with Sales and Use Tax Laws it is necessary that we have from you a signed re-sale certificate, with your State Sales Tax Permit Number (Federal Tax ID #), to show that the activations and merchandise you have purchased from Eastern Regional Inc. has been purchased for re-sale.

Please either list below the individual items or give a general description of the kind of property to be purchased for re-sale from Eastern Regional Communications Inc., e.g.

Cellular Phones, Cellular Accessories, Cellular Activations,

Please insert below your **STATE SALES TAX PERMIT NUMBER**, with your **SIGNATURE** and **ADDRESS**.

COMPANY NAME:* _____

DBA:* _____

I HEREBY CERTIFY:

1. That I hold a valid seller's permit number: * _____ - _____
issued pursuant to the Sales and Use Tax Law.
2. That I am in the business of selling: _____
3. That the tangible personal property described herein which I shall purchase from Eastern Regional Communications Inc. will be resold by me in the form of tangible personal property; PROVIDED, however that in the event any of such property is used for any purpose other than retention, demonstration or display while holding it for sale in the regular course of business, it is understood that I am required by the Sales and Use Tax Law to report and pay for the tax, measured by the purchase price of such property.

Print & Signature:* _____

Title:* _____

Address:* _____

City:* _____ **State:*** _____ **Zip:*** _____

Phone:* _____ **Date:*** _____

* = Required field

EXHIBIT K

**SUB-AGENT'S AGREEMENT TO COMPLY
WITH AGENT AGREEMENT**

This Sub-Agent Agreement to Comply with Agent Agreement (“Agreement”), dated as below, is entered into between Eastern Regional Communications, Inc., a _____ (“Agent”) and _____ (“Sub-Agent”) with respect to the following:

- A. Agent has entered into an Agent Agreement (“Agency Agreement”) with Southwestern Bell Mobile Systems, LLC d/b/a Cingular Wireless (“Cingular”). Pursuant to the Agency Agreement, Agent sells Cingular’s personal wireless service and equipment in certain geographical areas.
- B. Pursuant and subject to the conditions stated in the Agency Agreement, including but not limited to Cingular's prior written approval thereof, Agent may enter into agreements with other persons to sell Cingular’s personal wireless service and equipment on behalf of Agent.
- C. Agent has entered into a sub-agent agreement with Sub-Agent (“Sub-Agent Agreement”) to sell Cingular’s personal wireless service and equipment on behalf of Agent.

In consideration of Cingular’s approval of Sub-Agent and Sub-Agent locations, Sub-Agent agrees to be bound as follows:

- 1. Sub-Agent shall comply with all terms and conditions of the Agency Agreement, including but not limited to, terms regarding the confidentiality of information concerning Cingular’s subscribers. Sub-Agent is not authorized to use Cingular’s trademarks, service marks, trade names, insignias, or logos (“Marks”) without prior express approval from Cingular. If Cingular approves of Sub-Agent's use of the Marks, Sub-Agent agrees to use such Marks only in the manner approved by Cingular and according to the terms in the Agency Agreement.
- 2. Sub-Agent agrees to maintain sufficient workers compensation insurance and Commercial General Liability (“CGL”) insurance to protect Agent, Cingular and its Affiliates from all claims of liabilities arising out of or in connection with this Agreement, the Sub-Agency Agreement and Sub-Agent's performance under both agreements, including but not limited to the acts, omissions, and/or representations of Sub-Agent and its officers, employees and representatives.
 - i. Agent, Cingular and its Affiliates shall all be named as "additional insureds" on each CGL policy, and each workers compensation insurance policy and/or CGL policy shall contain a waiver of subrogation clause;

**Proprietary Information
not for use or disclosure outside
Agent and Cingular and its Affiliates
except under written agreement**

- ii. Sub-Agent shall maintain such insurance coverage under one or more policies of insurance from a recognized insurance company qualified to do business within the Area providing minimum liability protection of one million dollars (\$1,000,000) per occurrence for bodily and personal injury and death and five hundred thousand dollars (\$500,000) per occurrence of property damage;
 - iii. Each such insurance policy shall provide for not less than thirty (30) days prior notice to all insureds of any modifications, cancellation or non-renewal;
 - iv. Agent may, at any time and with ninety (90) days prior notice to Sub-Agent, require Sub-Agent to increase its coverage of any type of insurance in reasonable amounts and to require different or additional kinds of insurance, to reasonably reflect inflation, identification of special risks, changes in law or standards of liability, higher damage awards or other reasonable changes in circumstances;
 - v. Sub-Agent has provided Agent with a current certificate of insurance verifying that Sub-Agent has complied with the insurance requirements above.
2. Sub-Agent has obtained any and all required business licenses.
 3. Cingular is a third party beneficiary of this Agreement, and may take and all equitable or legal action required to enforce its provisions or the terms of the Agency Agreement.
 4. With respect to protection and enforcement of Cingular’s Marks, and protecting the confidentiality of its Cingular customer information, and without limiting the remedies that otherwise may be available to Cingular, Agent and Sub-Agent agree that Cingular shall be entitled, without the requirement of a bond, to obtain such temporary, preliminary and/or permanent injunctive relief as may be necessary to prevent any actual or threatened breach of this agreement by Agent and Sub-Agent, whether or not an adequate remedy at law exists in favor of Cingular. Cingular shall further be entitled to recover all attorneys’ fees and other expenses incurred for the purpose of protecting and enforcing Cingular’s Mark rights in the event of a breach of this agreement by Agent or Sub-Agent whether or not suit is commenced.

(insert Sub-Agent's Name & Address)

(insert Agent's Name)
Eastern Regional Communications, Inc.

By: _____

By: _____

Print Name: _____

Print Name: _____

Title: _____

Title: _____

Date Signed: _____

Date Signed: _____

**Proprietary Information
 not for use or disclosure outside
 Agent and Cingular and its Affiliates
 except under written agreement**

Eastern Regional Communications, Inc.



106 s. State St.
Hackensack, NJ 07601
Phone: (201) 678-0200
Fax: (201) 678-0909



Authorized Agent

Sub-Dealers Credit Application

Legal Name: _____ Corp _____ LLC _____ Other _____
Other Names Used: _____ Tax ID: _____
Address: _____
City: _____ State: _____ Zip: _____
Phone: _____ Fax: _____ E-Mail: _____

Contact Officers, Partners or Owners Information

Name: _____ Title: _____
Home Address: _____
City: _____ State: _____ Zip: _____
Home Ph #: _____ Alt Ph #: _____
Social Security #: _____ Driver's License #: _____ Exp: _____

Trade References: (Complete Addresses Are Necessary)

1) Name: _____ Ph #: _____ Credit Mgr: _____
Address: _____ City: _____ State: _____ Zip: _____
2) Name: _____ Ph #: _____ Credit Mgr: _____
Address: _____ City: _____ State: _____ Zip: _____

Bank References

Bank Name: _____ Account #: _____ Contact: _____
Address: _____ City: _____ State: _____ Zip: _____

The information in this application is furnished for the purposes of obtaining credit and is represented by the applicant to be true and complete. This application authorizes Eastern regional Communications (ERC) to investigate all credit references and any other matter pertaining to applicant's financial responsibility. The undersigned (Dealer) authorizes it's banl(s) and creditors to submit complete information for the purposes of credit evaluation.

ERC and Dealer hereby agree that ERC will retain interest in goods, supplies and merchandise shipped and delivered to Dealer until Dealer makes payment in full, in addition ERC's other rights and remedies as provided by law. Payment is considered "in full" upon receipt of cash or clearing of any bank checks. Returned checks will be charged a reprocessing fee. ERC may accept non-certified company checks from Dealers "in good standing", in amounts up to that Dealer's accrued monthly activation commision volume, provided ERC has never had a check return from that Dealer for uncollected or insufficient funds. Ultimately, ERC reserves the right to require certified checks at ERC's discretion.

ERC and Dealer hereby agree that phones purchased from ERC but not activated through ERC will be charged back the \$100 carrier subsidy that these phones carry. Deliberate transshipping of phones is grounds for immediate termination of Dealer a agreement.

In the event Dealer shall fail to make full payment pursuant to the terms hereof, ERC shall have the right to enter Dealer's premises during normal working hours and in a reasonable manner take possession of the goods. It is further agreed that the buyer shall indemnify ERC harmless from any and all claims of third parties. In the event ERC is required to take legal action to enforce its rights for the goods or the price thereof, buyer agrees to pay all ERC's costs and expenses, including, bu tnot limited to reasonable attorney fees and expenses necessary to enforce ERC's rights. Terms are based on ship date, not received date. Invoice not paid within invoice terms are subject to finance charges at 2% per month.

Signed By: _____ Date: _____

The undersigned principle of dealer affixes his/her signature below for the limited purpose of binding himself/herself to covenants contained in this agreement which are individual in nature.

The Undersigned _____, an existing agent of Eastern Regional Communications' _____, guarantees, jointly and severally, the prompt and full payment of all amounts hereafter due to ERC, from the entity shown above under this agency agreement; and, ERC may proceed directly against the undersigned without the need to proceed first against the above-referenced entity.

Signed By: _____ Date: _____

Eastern Regional Communications, Inc.

106 s. State St.
Hackensack, NJ 07601
Phone: (201) 678-0200
Fax: (201) 678-0909



Resale Certificate

Authorized Agent

I the undersigned hereby certify that I hold a valid certificate of Authority to collect New York or New Jersey or Connecticut State and local sales and use tax, am principally engaged in the business of selling mobile communications products and services and am purchasing such for resale.

I understand that this certificate may not be used to make tax free purchases of items or services which are not for resale and that I will pay the use tax on tangible personal property or services purchased pursuant to this certificate and subsequently used or consumed in a taxable manner, and that in addition to the tax due I will be liable for penalties and interest for any erroneous or false use of this certificate.

The statements herein made are made with the knowledge that a willfully false representation is a misdemeanor under Section 1145 (b) of the New York State Tax Law and Section 210.45 of the Penal Law punishable by fine of not more than one thousand dollars or imprisonment for not more than one or both.

Certificate of Authority

Tax ID Number of Purchaser:

Signature of Owner, Partner, Officer of Corporation, etc...

Title

Name of Purchaser

Street Address

City

State

Zip

Date: _____

Eastern Regional Communications

**106 South State Street
Hackensack, NJ 07601
Tel. 201/678-0200
Fax 201/678-0732**

Terms of Sale Policy

- First equipment order will be shipped:

COD Certified Check or Money Order

- Subsequent orders will be shipped:

COD Company Check (on orders up to \$2,500)

COD Certified Check or Money Order (on orders over \$2,500)

- Application for Net 30 days will be considered after 60 days of contract, based on:

Activations volume

Credit Application

Personal Guarantee

- Returned checks for Insufficient Funds: a \$35.00 charge will be assessed to dealer's account for each time a check is returned. Additionally, terms will revert to COD Certified Check or Money Order.

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	
	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.)	
City, state, and ZIP code		
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. 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.

Foreign person. If you are a foreign person, use the appropriate Form W-8 (see **Pub. 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 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 30% of such payments (29% after December 31, 2003; 28% after December 31, 2005). 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.

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

¹ See **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 on-line at www.ssa.gov/online/ss5.html. 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 get Forms W-7 and SS-4 from the IRS by calling 1-800-TAX-FORM (1-800-829-3676) or from the IRS Web Site at www.irs.gov.

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, 3, 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 or Archer MSA 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**, but you may also enter your business or "DBA" name. You may use either your SSN or EIN (if you have one).

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. 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, or to Federal and state agencies to enforce Federal nontax criminal laws and to combat terrorism.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 30% 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.

