



BullsEye Distributor Program

PLEASE READ THESE TERMS OF USE CAREFULLY BEFORE SUBMITTING A BULLSEYE TELECOM DISTRIBUTOR APPLICATION. BY SUBMITTING A BULLSEYE TELECOM DISTRIBUTOR APPLICATION TO BULLSEYE TELECOM YOU ARE ACCEPTING THESE TERMS AND YOU AGREE TO ALL TERMS AND CONDITIONS SET FORTH BELOW.

1. Definitions. The following terms wherever used in this Agreement shall have the respective meanings as set forth below:

BullsEye Telecom Distributor – Any entity or person who has completed and submitted the BullsEye Telecom Distributor Application, and thereby confirmed their acceptance of the terms and conditions set forth in this Agreement.

New Customer - Any entity or person that is properly identified under the BullsEye Telecom Distributor procedures by BullsEye Telecom Distributor and who is not already known to BullsEye Telecom, Inc. as a Customer or potential Customer, and which results in the sale of telecommunications services or products to the New Customer. A New Customer does not include (i) a prospective customer that is already discussing BullsEye Telecom services with a BullsEye representative, (ii) a prospective customer with whom a sales contact has previously been made, (iii) a person or entity that is already a BullsEye Telecom customer or was a BullsEye Telecom customer at any time within ninety (90) days prior to receipt of the BullsEye Telecom Distributor Application or (iv) a person or entity who is an affiliate, employee or employer of the BullsEye Telecom Distributor.

New Order - An initial order placed by a New Customer with BullsEye Telecom, Inc.

Referrals – All referrals entered into the Referral system by the Distributor that have not been sold by the Distributor within ninety (90) days will be turned over to the BullsEye Telecom sales team to sell and, if sold, will result in compensation calculated in accordance with the Fee Schedule set forth at the end of this Agreement.

Complex Services – All Complex Services referrals entered into the referral system by the Distributor and sold by BullsEye's sales channels will be calculated in accordance with the Fee Schedule set forth at the end of this Agreement.

2. BullsEye Telecom Distributor Earnings Plan. The BullsEye Telecom Distributor Earnings Schedule will be calculated in accordance with the Fee Schedule set forth at the end of this Agreement, and will be paid monthly to the BullsEye Telecom Distributor, as described in Paragraph 3. No Distributor Fee will be received for any orders generated from a Referral that has been in the Referral system in excess of 365 days.

3. Payment of BullsEye Telecom Distributor Fee. The BullsEye Telecom Distributor Fee will be paid to the Distributor per the Fee Schedule outlined below. All sales must be qualified. A qualified sale is defined as services that have been sold and are provisioned and installed by BullsEye. Payment of the BullsEye Telecom Distributor Fee is contingent upon the Distributor completing a W-9 for tax reporting purposes. The BullsEye Telecom Distributor Fee shall have sixty (60) days from the receipt of any BullsEye Telecom Distributor Fee to dispute in writing to BullsEye Telecom the accuracy of such payment, and any such payment not disputed within such sixty (60) day period shall be deemed to be final and binding on the BullsEye Telecom Distributor. If a prospective or existing customer of BullsEye is referred by BullsEye Telecom Distributor and also by either another independent authorized sales associate or representative or by an employee of BullsEye, BullsEye has the right, in its sole discretion, to determine which BullsEye Telecom Distributor, representative or employee to credit such order and BullsEye Telecom Distributor agrees to abide by and be bound by BullsEye's decision(s) in this regard.

4. Acceptance Of Contract Terms and BullsEye Telecom Distributor Program Terms. In exchange for submission of a BullsEye Telecom Distributor Agreement, you agree to be bound by these terms and conditions and all of *BullsEye Telecom's Distributor Program* policies and procedures, which may change from time to time, with or without prior notice, at the discretion of BullsEye Telecom, Inc. You acknowledge that being a BullsEye Telecom Distributor and receiving a BullsEye Telecom Distributor Fee does not in any way violate your place of employment's code of ethics policy

regarding outside payment and that payment to the Distributor of BullsEye Telecom Distributor fees does not violate any contract, covenant or agreement to which you are bound either now or in the future.

5. Submission of Customer/Referral Information by BullsEye Telecom Distributor. Any information you send to BullsEye Telecom, Inc., including all New Customer/Referral information, will be deemed to be NOT confidential. For any information sent, you agree that the information becomes the sole property of BullsEye Telecom, Inc. and that it may utilize such information for sales and marketing of all of its products and services.

6. Consent to Jurisdiction. This Agreement shall be deemed to have been made in, and shall be construed pursuant to the laws of the State of Michigan, without regard to conflicts of laws provisions thereof. The sole jurisdiction and venue for actions related to the subject matter hereof shall be the Michigan state and federal courts located within Oakland County, Michigan and both parties consent to the jurisdiction and venue of such courts.

7. Complete Agreement; Attorney Fees. Except as expressly set forth herein, this Agreement, and the terms and conditions of the BullsEye Telecom Distributor Program, are a complete and exclusive statement of the mutual understanding of the parties and supersede, cancel and replace any previous written and oral agreements and communications relating to the subject matter of this Agreement. The losing party in any action to enforce this Agreement shall be responsible for all attorney fees and costs associated with the action.

8. Binding Effect. This Agreement shall be binding upon and inure to the benefit of the successors, assigns, and legal representatives of each party.

9. Severability. If any provisions to this Agreement or any application of this Agreement is adjudicated to be invalid or unenforceable, such invalidity or unenforceability shall not affect any other provision of this Agreement so long as the severed provisions do not substantially affect the rights of either party under this Agreement. If the severed provisions substantially affect the rights of either party to this Agreement, then the party whose rights are affected may terminate this Agreement upon thirty (30) days written notice.

10. Headings. The headings used herein are for ease of reference and convenience only and shall not be used for purposes of the construction of interpretation of the terms of this Agreement.

11. Waiver. Any waiver of a breach of any provision of this Agreement shall not be effective unless agreed upon in a writing executed by an authorized representative of the party against whom such waiver is asserted. Failure of either party to insist, at any one or more instances, on the performance of any of the terms, covenants or conditions of this Agreement will not be construed as a waiver or a relinquishment of any rights granted by it of the future performance of any such term, covenant or condition, and the obligations of the parties will continue in full force and effect.

12. Not a Partnership. You agree you are an independent contractor and this Agreement is not intended, and does not as a matter of law, form a partnership between you and BullsEye Telecom, Inc. and BullsEye Telecom does not owe you a fiduciary duty.

13. Notice of Posted Information. You are deemed to be on notice of all information posted, as of the time of posting, on BullsEye Telecom's web site: www.bullseyetelecom.com

14. Discretion to Refuse Customer Orders. BullsEye Telecom, in its sole discretion, may refuse any Customer submitted by BullsEye Telecom Distributors for any reason, including but not limited to, the credit worthiness of the customer, and such refusal or decision to decline a New Customer Order, or decision to terminate a New Customer Order, regardless of the reason, will not impose any liability on BullsEye Telecom to the BullsEye Telecom Distributor.

15. Independent Contractor. You agree your relationship with BullsEye Telecom is solely that of an independent contractor. Neither party shall be deemed to be the agent of the other and neither shall have the authority to act on behalf of the other party except in the manner and to the extent agreed upon in this Agreement or in writing signed by the CEO of BullsEye Telecom.

16. Employees of BullsEye Telecom Distributor. BullsEye Telecom Distributor employees shall not be or be deemed to be BullsEye employees, legal partners, or joint employees. BullsEye Telecom Distributor assumes full responsibility for the acts of its employees and for their supervision, daily direction and control. BullsEye Telecom shall not be responsible for worker's compensation, disability benefits, unemployment insurance, withholding taxes, social security and any other taxes or benefits for BullsEye Telecom Distributor or BullsEye Telecom Distributor's employees. BullsEye Telecom Distributor shall be solely responsible for the acts and omissions of its employees and agents and shall have sole responsibility for their supervision, direction and control.

17. Confidentiality. BullsEye Telecom Distributor acknowledges and agrees that all information relating to the business and operations of BullsEye Telecom and its affiliates, customers, agents and consultants shall be considered the confidential information of BullsEye Telecom (collectively, "Confidential Information") and shall be deemed the exclusive property of BullsEye Telecom. Confidential Information shall include, without limitation, all technical, marketing and financial information, any information relating to the pricing, methods, process, financial data, lists, apparatus, statistics, programs, research, development or related information of BullsEye, or any of BullsEye's partners or clients in each instance concerning past, present or future business activities or operations of said entities. BullsEye Telecom Distributor forever agrees (a) not to disclose the Confidential Information or any part thereof to any other person or entity, and (b) not to use in any way or manner, reveal, divulge, make known, sell, exchange, lease or in any other way transfer any Confidential Information to any third party, or utilize such Confidential Information in direct or indirect competition with BullsEye or any of its other agents, except to the extent BullsEye Telecom Distributor is required by law to disclose the Confidential Information (but only after written notice to BullsEye, such that BullsEye has a reasonable opportunity to oppose or prevent a disclosure, and only to the extent so required). BullsEye Telecom Distributor acknowledges and agrees that due to the unique nature of the Confidential Information, there can be no adequate remedy at law for any breach of its obligations, that any such breach may allow BullsEye Telecom Distributor or third parties to unfairly compete with BullsEye resulting in irreparable harm to BullsEye, and, therefore, that upon any breach of Confidential Information, or any threat thereof, BullsEye shall be entitled to (a) specific performance and other injunctive relief without the necessity of posting a bond, in addition to whatever remedies it might have at law, and (b) be indemnified by BullsEye Telecom Distributor from any loss or harm, including, without limitation, attorney's fees, in connection with any breach or enforcement of BullsEye Telecom Distributor's obligations hereunder or the unauthorized use of or release of any such Confidential Information. BullsEye Telecom Distributor will notify BullsEye in writing immediately upon the occurrence of any such unauthorized release or other such breach.

18. No Solicitation. For the duration of this Agreement and for a period of one (1) year after termination or expiration of this Agreement, or the expiration of the last referred customer's contract term, whichever is greater, BullsEye Telecom Distributor shall not (i) directly or indirectly solicit any customer of BullsEye Telecom or its affiliates on behalf of a

competitor of BullsEye Telecom, or (ii) induce any customer of BullsEye or its affiliates to discontinue its relationship with BullsEye, or (iii) sell or offer to sell to any customer of BullsEye Telecom any product or service identical or similar to any product or service sold or offered for sale by BullsEye Telecom.

19. Tradenames and Trademarks. BullsEye Telecom Distributor shall not use the name "BullsEye" or any other trademark, service mark, intellectual property or logo of BullsEye Telecom or symbol related to BullsEye Telecom without the prior, express written consent from BullsEye Telecom, or advertise, market or provide information about BullsEye's services or use BullsEye's tradenames or trademarks on the Internet or on any print or electronic media, or make any statements regarding BullsEye which are in any way contrary to or inconsistent with the information contained on BullsEye Telecom's website.

20. Indemnification. BullsEye Telecom Distributor shall indemnify, defend and hold BullsEye (and all officers, directors, employees, agents and affiliates thereof) harmless from and against any and all claims, demand, actions, losses, damages, assessments, charges, liabilities, costs and expenses (including without limitation, interest, penalties, attorney's fees and disbursements) which may at any time be suffered or incurred by, or be asserted against, any and all of them, directly or indirectly, on account of or in connection with: (a) BullsEye Telecom Distributor's default under any provision under this Agreement, breach of any warranty or representation under this Agreement, or failure in any way to perform any obligation under this Agreement; or (b) bodily injury or damage to property (including death) to any person (including without limitation, any employee of either party and any third person), and any damage to or loss of use of any property, arising out of or in any way relating to this Agreement; or (c) any claim, cause of action, judgment, liability or expense relating to or arising out of the acts or omissions of BullsEye Telecom Distributor, its employees, contractors and agents.

21. Damages. To the maximum extent permitted by applicable laws, in no event shall BullsEye Telecom be liable for special, direct, indirect, incidental, or consequential damages, including loss of profits, arising from the relationship of the parties or the conduct of business contemplated in this Agreement or otherwise.

22. Direct Sales by BullsEye Telecom. Nothing contained herein shall be deemed to limit BullsEye's ability to market and to solicit sales of the Services directly, through other BullsEye Telecom Partners, associates, affiliates, distributors, agents or dealers, or through any other channel of distribution at any time in

any areas, as BullsEye may determine in its sole discretion.

23. **Assignment.** BullsEye Telecom Distributor may not assign this Agreement or any of its rights or obligations under this Agreement, by operation of law or otherwise, without the prior written consent of BullsEye Telecom, which consent may be withheld for any or no reason.

24. **Force Majeure.** BullsEye shall not be liable for loss or damage and shall not be deemed to be in breach of this Agreement if its failure to perform its obligations results from (a) compliance with any law, ruling, order, regulation, or requirement of any federal, state, or municipal government, department, agency, or court of competent jurisdiction; (b) acts of God; (c) fires, strikes, war, insurrection, or riot; or (d) or any other cause beyond its reasonable control. Any delay resulting therefrom shall extend performance accordingly or excuse performance, in whole or in part, as may be reasonable.

25. **Survival.** All terms and provisions of this Agreement that should by their nature survive the termination or expiration of this Agreement shall so survive.

26. **Amendment.** BULLSEYE MAY CHANGE, MODIFY OR AMEND THIS AGREEMENT, INCLUDING THE

EARNED DISTRIBUTOR FEE PAYOUT PLAN, AT ANYTIME WITH OR WITHOUT PROVIDING NOTICE OF SUCH CHANGE, MODIFICATION OR AMENDMENT TO BULLSEYE TELECOM DISTRIBUTOR IN WRITING OR VIA EMAIL AND SUCH CHANGE, MODIFICATION OR AMENDMENT SHALL BE EFFECTIVE AND BINDING ON BULLSEYE DISTRIBUTOR WITHOUT NEED FOR AN AMENDMENT TO THIS AGREEMENT EXECUTED BY BOTH PARTIES.

27. **Representations.** BullsEye Telecom Distributor represents and warrants that it is not related to any BullsEye employee, is 18 years of age or older and a U.S. resident. BullsEye Telecom Distributor further represents and warrants that it has full and unrestricted power and authority to execute and perform under this Agreement.

28. **Termination.** BullsEye Telecom may terminate this Agreement upon 10 days prior written notice to BullsEye Telecom Distributor in the event of a breach of this Agreement by BullsEye Telecom Distributor that is not cured within such 10 day period. In the absence of a breach, either party may terminate this Agreement upon 30 days prior written notice to the other party. No Distributor Fee shall be earned or payable hereunder for any Customer BullsEye Telecom Distributor made after the effective date of termination.

Earned BullsEye Telecom Distributor Fee Schedule*

*Payment of the BullsEye Telecom Distributor Fee is contingent upon the BullsEye Telecom Distributor completing a W-9 for tax reporting purposes.

Month to Month

<p>Month to Month that becomes (1) one year term after (60) sixty days:</p>	<p>Distributor receives 1 year term residual payments only until contract becomes a 1year term. Upon month-to-month becoming a 1year term, Distributor receives all payments, both One-Time and residual, under 1 yr. Term as listed below.*</p>
<p>Month to Month that becomes (3) three year term after (60) sixty days:</p>	<p>Distributor receives 1 year term residual payments only until contract becomes a 3 year term. Upon month-to-month becoming a 3year term, Distributor receives all payments, both One-Time and residual, under 3 yr. term as listed below. Residual payment will be trued up between the paid 1 year residual and the 3 year residual.*</p>

One Year Term Agreement

	One-Time Bonus	Monthly Residual[^]
Per POTs/VoIP Bundle	\$50.00/bundle*	5% net billed monthly revenue
Per Additional POTs Line	\$10.00/Line	
Per Additional VoIP Line	\$10.00/Line	
Per DSL/T-1	\$75.00*	5% net billed monthly revenue

Three Year Term Agreement

	One-Time Bonus	Monthly Residual^{^**}
Per POTs/VoIP Bundle	\$100.00/bundle*	10% net billed monthly revenue
Per Additional POTs Line	\$20.00/Line	
Per Additional VoIP Line	\$20.00/Line	
Per DSL/T-1	\$150.00*	10% net billed monthly revenue

* One-Time Fee payments will be paid as follows:

Fifty (50) percent of 1-year term one-time bonus will be paid the month following the service installation and the remaining paid ninety (90) days later. If Customer disconnects/deactivates any portion of their service prior to the second payment date, no additional payment will occur.

Fifty (50) percent of 3-year term one-time bonus will be paid the month following the service installation and the remaining paid ninety (90) days later. If Customer disconnects/deactivates any portion of their service prior to the second payment date, no additional payment will occur.

NOTE: The customer's account must be considered to be in good standing by BullsEye Telecom for any one-time distributor payments to be made.

[^] Residual payments will cease upon expiration of the customer's term or if the customer cancels their service prior to the expiration of their term.

**** 3 Year BONUS PAYMENT:** Each new twenty (20) 3 year installs for the POTs/VOIP Bundle will result in an increase of 2% being added to the Distributor's residual payout up to a maximum residual payout of 18%. For example, on the first twenty (20) 3 year contracts sold and provisioned, the Distributor will receive their 10% residual fee; for installs 21 through 40, the Distributor will receive a 12% residual fee; for installs 41 through 60, the Distributor will receive a residual fee of 14% and on installs 61 through 80, the Distributor will receive a residual fee of 16%.

3 Year Contract Residual Bonus

1 – 20 Bundles Installed	10% residual
21 – 40 Bundles Installed	12% residual
41 – 60 Bundles Installed	14% residual
61 – 80 Bundles Installed	16% residual
81+ Bundles Installed	18% residual

Note: The date the order is installed by BullsEye Telecom is the date the order is counted toward the residual Bonus. Residual payment percentages are applied to only those bundles installed in the category.



Bullseye Distributor Information

General Information

Company Name _____

Company Address _____

City/State/Zip _____

Phone _____

Email Address _____

Primary Contact _____

Secondary Contact _____

Federal ID _____

Internal Use Only

Distributor Manager Assigned _____ Phone _____

Distributor ID Number _____

City _____ State _____

Fax Completed Forms to: [248-967-5469](tel:248-967-5469)

Or Email them to: distributor_support@bullseyetelecom.com

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		
Requester's name and address (optional)		
List account number(s) here (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.

