



Chris Martin

BUSINESS INFORMATION

Business Name: Federal Tax ID Number:
Address: City:
State: Zip: Phone: Fax:
Proprietorship Corporation LLC Time In Business Under Current Ownership:
Industry: Annual Revenues:
Contact Name: Email Address:

PRINCIPAL INFORMATION

Principal Name: Title: Percentage of Ownership:
Soc Sec #: DOB:
Address:
City: State: Zip: Phone:
Principal Name: Title: Percentage of Ownership:
Soc Sec #: DOB:
Address:
City: State: Zip: Phone:

TRANSACTION INFORMATION

Equipment Cost: Term: Purchase Option:
Payment Amount: Advance Payments: Security Deposit Yes/No
Equipment Dscript:
Distributor: Enagic Distributor Contact: Phone:



BANK INFORMATION

Bank: Branch: Phone:
Account Number: Bank Contact: Fax:

LOAN INFORMATION

Lender: Amount Borrowed: Phone:
Account Number: Contact: Fax:
Lender: Amount Borrowed: Phone:
Account Number: Contact: Fax:

By signing below, each undersigned individual provides written instruction to Culver Capital Group, Inc., it's associate co-broker Dominion Lending Centres Oceanside or its designee (and any assignee or potential assignee thereof) authorizing review of his or her personal credit profile from a national credit bureau. Such authorization shall extend to obtaining a credit profile in considering the application of the credit applicant and subsequently for the purposes of update renewal or extension of such credit and for reviewing or collecting the resulting account. A photocopy of facsimile of this authorization shall be valid as original.
Applicant Signature: Date:
Applicant Signature: Date:



DOMINION LENDING CENTRES

DOMINION LENDING CENTRES OCEANSIDE - MLD LEASING DIVISION

www.SandiVerley.ca

Sandi Verley, Leasing Specialist
Call: 604-910-9602 or 1-888-292-6823 ext 707
Send by Fax to 1-888-830-5332



Enagic USA, Inc.
Street, Torrance, CA 90503
Phone (310) 542-7700
Fax (310)542-1700
compliance@enagic.com

Agreement for Business Lessees

This Agreement for Business Lessees (“Agreement”) sets forth the terms and conditions of the relationship between _____ (“Business Lessee”) Located at _____, and Enagic USA Inc. (“Enagic”) (BUSINESS LESSEE AND ENAGIC HEREBY COLLECTIVELY REFERRED TO AS “PARTIES”). “**Lease Agreement**” will refer to the Standard Business Lease Agreement between Business Lessee and JC Emerson Financial Corp. dba Dominion Lending Centres Oceanside, Leasing Division (“DLC Oceanside”).

1. **Unit Maintenance:** Business Lessee acknowledges that it has reviewed Enagic’s Maintenance Guide (“Maintenance Guide”) for the leased units, and agrees that it will comply with the terms therein.
2. **Component Replacement:** Business Lessee understands that commercial usage of Enagic products may require replacement of certain components at a faster rate than regular household usage. Business Lessee acknowledges that it has been offered the option to purchase additional components at the time of lease formation, and has taken advantage of this option to the extent that it wishes to do so.
3. **Shipment by Express Mail:** All units purchased by Business Lessee are required to be shipped by express mail. Business Lessee is responsible for all costs associated with the shipment of any units to or from Business Lessee.
4. **Resale:** Business Lessee understands that Enagic seeks to maintain strict quality and price control over its products and, thereby, does not wish its products to enter the third-party re-sale market. Business Lessee agrees not to re-sell any Enagic product, purchased pursuant to the Lease Agreement, to a third party during or after the lease term.
5. **Lessee Classification:** Business Lessee will be deemed an Enagic User and not classified as a Distributor unless a specific request for such designation is made at the time of lease formation. Business Lessee may choose to become an Enagic Distributor at the conclusion of its lease agreement only if Business Lessee purchase the unit(s) leased under the Lease Agreement. If Business Lessee chooses to be a distributor at the beginning of the Lease agreement, Business Lessee must purchase its unit(s) at the end of the lease in order to remain a distributor in good standing.
6. **Right of Publicity:** Business Lessee expressly agrees to allow the use of its name and likeness for Enagic’s promotional requirements. Business Lessee agrees to submit any proposed promotional material involving Enagic or its products to Enagic for approval prior to dissemination.
7. **Warranties:** Business Lessee understands that Enagic warranties are NON-TRANSFERABLE. Enagic will issue the Product Warranty in the name of both the Lease Funder and Business Lessee in the case where Business Lessee chooses not to “buyout” at the conclusion of the lease term. When Business Lessee chooses a “buyout” option, the product Warranty will be issued in the sole name of the Business Lessee. Should the Leasing Agreement conclude prior to the expiration of the Product Warranty, DLC Oceanside’s funder(s) or affiliate funder(s) will be deemed to be the sole holder of the Product Warranty.

Furthermore, Dominion Lending Centres Oceanside is in no way responsible for any operation of the equipment, including but not limited to repairs, warranty and functionality of the equipment.

8. **Governing Law:** This Agreement will be governed in accordance with the laws of California. Any action or proceeding with respect to, or arising out of, this Agreement will, if brought by either party herein, be instituted and tried only in the federal or state courts located within California, and both parties hereto waive any right to cause such action or proceeding to be instituted or tried elsewhere.
9. **Liability:** Nothing in the Agreement will constitute Business Lessee and Enagic as joint ventures, partners or agents of each other, and neither party will be liable to any third person by reason of any act or representation of the other.
10. **Policies and Procedures:** Business Lessee agrees to abide by the Articles within the Enagic Policies and Procedure, which may be revised without notice. A copy is available for download at www.enagic.com.
11. **Disclaimer:** Business Lessee understands that Enagic is not a party to the Lease Agreement, and, therefore, Enagic does not assume any responsibility or liability with regards to the actions and representations made by Lessor, Dominion Lending Centres Oceanside or its affiliates. Should this agreement conflict in any way with the actual Equipment Lease, the Equipment Lease will supersede any other agreement etc. in regard to the equipment financing and the Lessor has no responsibility whatsoever regarding the equipment use and or function.

AGREED and ACCEPTED this _____ day of _____, 20____ to the terms and conditions of this Agreement,

By: Enagic USA, INC.

AND BY _____ (“Business Lessee”)

**Enagic USA, Inc.
4115 Spencer Street
Torrance, CA 90503**

NAME: _____

TITLE: _____

ADDRESS: _____



Maintenance Guide

- Warranty Period (please review complete Warranty terms and conditions)
SD501 series Five (5) years
Super501 Three (3) years
- Expiration of Warranty
Fee repair and an extended warranty program are available.
- Repair Support
Call Enagic Service to determine the cause of any device malfunction. If the Enagic Service Technician determines that a device failure has occurred, Enagic will send a loaner unit free of charge.
During the Warranty Period, please send back your unit to the nearest Enagic Service Center by UPS with delivery confirmation.
- Installation
Basic installation may be performed by the sponsor or the purchaser.
- Deep Cleaning
Call Enagic Service for Deep Cleaning on your unit. The cost for Deep Cleaning is \$35.00. While your unit is undergoing Deep Cleaning, Enagic will provide a loaner unit free of charge.
- Enagic Service Center Business Hours
Monday ~ Friday 9:00AM ~ 6:00PM
Saturday 9:00AM ~ 5:00PM
Sunday and Holidays Closed
- Enagic is not liable for any business losses and/or any other damages as a result of the use or misuse of our products. Enagic Service Center is available only on the dates and times noted above. Our Service Center strives to provide excellent service with a short turn-around time. However, we cannot be responsible for any delays resulting from services required by your unit.

I have read and understand the terms of the Maintenance Guide as listed above.

Signature of Purchaser/Business Lessee

Print Name

Product Order Form & Distributor Application

Kangen Water®

Enagic USA, Inc.

Headquarters
4115 Spencer St., Torrance, CA 90503
Phone: (310) 542-7700 / FAX: (310) 542-1700
Toll Free: (866) 261-9500 / cc@enagic.com



PRINT CLEARLY

Distributor ID # <Do NOT Fill In>

*Applicant Information				
Legal Name (First, Middle Initial, Last) or Company Name			Application Date:	
Driver's License #	State	Date of Birth	Are you currently an Enagic Distributor? No <input type="checkbox"/> / Yes <input type="checkbox"/> Enagic ID#:	
Mailing Address (must match W9)		City	State	Zip Code
SS#		Phone Number		
Cell Number	Fax Number	Email Address		
Billing Address (if different from mailing address)		City	State	Zip Code
Alternate Shipping Address		City	State	Zip Code

*Sponsor Information	
Sponsor Name	REGISTER THIS APPLICANT AS YOUR [] A Under Sponsor ID Number: _____
Phone Number	

ITEM ORDERED	PAYMENT METHOD	
	<input type="checkbox"/> SINGLE PAYMENT Sales _____	
	$ \begin{array}{r} \$ \quad \quad \quad + \quad \quad \quad + \quad \quad \quad = \quad \$ \\ \text{Unit Price} \quad \quad \quad \text{Tax} \quad \quad \quad \text{Shipping} \quad \quad \quad \text{Total} \end{array} $	
Product Retail Price	<input type="checkbox"/> ENAGIC PAYMENT: <input type="checkbox"/> 3 months <input type="checkbox"/> 6 months <input type="checkbox"/> 10 months <input type="checkbox"/> 16 months	
\$	$ \begin{array}{r} \$ \quad \quad \quad + \quad \quad \quad + \quad \quad \quad + \quad \quad \quad = \quad \$ \\ \text{Handling} \quad \quad \quad \text{Tax} \quad \quad \quad \text{Shipping} \quad \quad \quad \text{Down} \quad \quad \quad \text{Total Down} \end{array} $	

**** Please note the first payment date must be within 45 days from purchase date. Payment date must be on the 1st or 15th of each month.**

Finance Amount	Monthly Payment Amount	Withdrawal Date (Circle One)	First Payment Date
\$	\$	1st / 15th	/ /

*Payment Information : CREDIT CARD or CHECKING ACCOUNT (Void check needed for Checking Account Payment)			
<input type="checkbox"/> Visa <input type="checkbox"/> Master Card <input type="checkbox"/> Amex <input type="checkbox"/> Discover No Diner's Cards			
Credit Card Number / Checking Account Number		Expiration Date / Checking Account Routing Number	CVV #
Card Holder Name (Please Print)		Card Holder Signature	

***** Please fill out Alternate Payer Form if someone beside the applicant will be making down payment and/or monthly payment. *****

Note: An applicant will be able to become a distributor with the purchase of Tokurei Sales Kit.
I certify that I have been furnished a copy of, and have read, understand, and agree to the provisions in Enagic USA, Inc.'s Policies and Procedures manual, which documents (with any amendments or restatements furnished by Enagic USA after this date) are hereby incorporated by reference as if fully set forth herein and set forth the exclusive terms and conditions of my agreement with Enagic USA, Inc.
I hereby certify that the information provided on this form is complete and accurate to the best of my knowledge. I authorize ENAGIC USA, INC to debit the amount I have indicated above from my bank account or credit card. This agreement will remain in effect until the balance is paid in full. \$20 late fee will be applied to your account every time payment is missed. By signing the line below, you are acknowledging that you have read and understood the terms and conditions. Terms and conditions are subject to change without notice. If you fail to make a monthly payment, Enagic may offset the payment amount from your commissions. FOR ALTERNATE PAYERS: By signing Alternate Payer Form, you will be jointly responsible for any and all balance owing on the account. This agreement is governed by the laws of California and proper venue will be in a court of competent jurisdiction located nearest to the Company's headquarters.

Print Applicant Name	Print Sponsor Name
Applicant Signature	Sponsor Signature
Date	Date

*Change Your Water...
Change Your Life™*

Revised 10/20/12

SHIP

 PICKUP



RETURN POLICY (EFFECTIVE SEPTEMBER 2012)

1. A full refund minus shipping fees will be granted only if a product is returned and received by Enagic USA, Inc. ("Company")** unused within seven (7) days of receipt*.
2. A Restocking Fee (see below) will be charged when:
 - A machine is returned used (eg. water is run through the machine) within seven (7) days of receipt*.
 - A new machine is returned after seven (7) days but before one (1) month of receipt*.
 - FOR UKON PRODUCTS ONLY: the company must be notified (cancelukon@enagic.com) within ten (10) business days of receipt*. No cancellations will be accepted after ten (10) business days of receipt*.
3. A used machine returned after seven (7) days, but before one (1) month, of receipt will be charged a Processing Fee (in lieu of a Restocking Fee) (see below).

Model	SD501	SD501-U	SD501-P	DXI I	JRII	ANESPA	SUNUS	SUPER 501	Ukon DD
Restocking Fee	\$100	\$200	\$100	\$100	\$100	\$100	\$100	\$100	\$10/box
Processing Fee	\$380	\$660	\$680	\$310	\$310	\$320	\$200	\$700	\$50

(Processing fee for Member Anespa \$240, Member Super 501 \$410. Restocking Fee: \$100)

4. A machine in any condition may NOT be returned for a refund after one (1) month following receipt*.
 - In the event of financing, the buyer understands and agrees to fulfill their monthly payment obligations in totality if the product is outside of the Return Period.**
5. Shipping fees will not be refunded. Installment charges (number of payments multiplied by \$10) are refunded on a prorated basis.
6. All machines must be securely packaged and returned to the Company**.
7. **Proof of delivery is required for all returned products.** It is the buyer's responsibility to return the product safely and securely.

* Receipt refers to the date of pickup or date of signed delivery of the product.

** Received at Company headquarters at 4115 Spencer St., Torrance, CA 90503.

Cautionary Notes for the SD501-U

- Installation is borne by the client. Company does not provide any installations. We strongly recommend hiring a carpenter and/or plumber to install your machine.
- Drilling a hole in the countertop for the faucet and another hole in the wall for the control panel is required. Company is not responsible for any installation or drilling repairs even if the product is returned.
- Company does not accept any machine changes after the SD 501-U has been installed.

I have read and fully understand all of the stipulations stated above.

Name: _____

Applicant Signature: _____

Date: _____

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <input type="checkbox"/> Other (see instructions) ▶ _____	
	<input type="checkbox"/> Exempt payee	
	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 the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number									

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

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. citizen or other U.S. person (defined below).

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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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

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.

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. 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.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

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 payee 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 a percentage of such payments. This is called “backup withholding.” Payments that may be subject to backup withholding include interest, tax-exempt 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 3 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 for partnerships* on page 1.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

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/disregarded entity name” line.

Partnership, C Corporation, or S Corporation. Enter the entity's name on the “Name” line and any business, trade, or “doing business as (DBA) name” on the “Business name/disregarded entity name” line.

Disregarded entity. Enter the owner's name on the “Name” line. The name of the entity entered on the “Name” line should never be a disregarded entity. The name on the “Name” line must be the name shown on the income tax return on which the income will be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a domestic owner, the domestic owner's name is required to be provided on the “Name” line. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on the “Business name/disregarded entity name” line. If the owner of the disregarded entity is a foreign person, you must complete an appropriate Form W-8.

Note. Check the appropriate box for the federal tax classification of the person whose name is entered on the “Name” line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

Limited Liability Company (LLC). If the person identified on the “Name” line is an LLC, check the “Limited liability company” box only and enter the appropriate code for the tax classification in the space provided. If you are an LLC that is treated as a partnership for federal tax purposes, enter “P” for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter “C” for C corporation or “S” for S corporation. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the “Name” line) is another LLC that is not disregarded for federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the “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/disregarded entity name" line.

Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the "Exempt payee" box in the line following the "Business name/disregarded entity 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.

The following payees are exempt from backup withholding:

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

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 5 and 7 through 13. Also, C corporations.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 7 ²

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

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney, 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-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, 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.ssa.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 Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting 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. Entering "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 item 1, below, and items 4 and 5 on page 4 indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on the "Name" line must sign. Exempt payees, see *Exempt Payee* on page 3.

Signature requirements. Complete the certification as indicated in items 1 through 3, below, and items 4 and 5 on page 4.

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) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ⁴
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. 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
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulation section 1.671-4(b)(2)(i)(B))	The trust

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 "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the 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 for partnerships* on page 1.

*Note. Grantor also must provide a Form W-9 to trustee of trust.

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.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and 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. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.