

INSTRUCTIONS TO JOIN THE REFERRAL CORPORATION

Thank you for choosing to place your license with The Relocation & Referral Centre. We hope you will take advantage of this opportunity to assist people interested in buying or selling homes and at the same time earn additional money for your time. Please don't hesitate to call us with any questions or concerns along the way. We look forward to working with you.

All required forms are attached below (scroll down) and **most can be completed on line** before they are printed.

The following signed paperwork and two checks must be returned to us in order to process your transfer.

- 1. The Independent Contractor Agreement**
- 2. The Licensee Registration**
- 3. PA Tax Form- W9**
- 4. The PA RE Change of Employment Form (For employment start date, use date you are completing the form.)**
- 5. One check payable to; Commonwealth of PA required to change employer to The Relocation & Referral Centre, Ltd**
- 6. Membership Check- The membership fee runs on a fiscal year 6/1 to 5/31. The annual fee is \$120 so start from the next full month from your application and use the grid below. Make this check payable to: The Relocation & Referral Centre, Ltd.**

January	\$ 50	July	\$110
February	40	August	100
March	30	September	90
April	20	October	80
May	10	November	70
June	120	December	60

Please mail completed forms with your two checks to:

Toni Mazza
The Relocation & Referral Centre,Ltd
2 W. Butler Avenue
Doylestown, PA 18901

Questions? Send e-mail to toni@myREfinder.com
or call 215-489-6100 X 106

***NOTE – Membership Fee shall be reimbursed annually on your first closed referral per fiscal year.**

INDEPENDENT CONTRACTOR AGREEMENT

CONTRACT BETWEEN BROKER AND REFERRAL SALES ASSOCIATE

THIS AGREEMENT made the _____ day of _____ 20____ by and between The Relocation & Referral Centre, Ltd .

WITNESSETH:

WHEREAS, Broker is duly registered and licensed as a Real Estate Broker in the State of Pennsylvania, and is qualified to and does operate a general real estate referral business and does enjoy the goodwill of, and reputation for fair dealing with the public; and

WHEREAS, Referral Sales Associate is now engaged in business as a referral real estate sales associate, and has enjoyed, and does enjoy a good reputation for fair and honest dealing with the public as such; and

WHEREAS, it is deemed to be the mutual advantage of Broker and Referral Sales Associates to form the association hereinafter agreed to under the terms and conditions hereinafter set out;

NOW THEREFORE,

1. The Referral Sales Associate fully understands that he/she will not be permitted to list or sell but will only act in the capacity of a source of referrals.
2. If the Referral Sales Associate is buying or selling real estate on their own behalf they must disclose to all parties in writing their status as a licensed real estate agent in the State of Pennsylvania.
3. The Referral Sales Associate agrees to conduct his/her business so as to conform to and abide by all laws, rules, regulations and code of ethics that are binding upon or applicable to real estate salespeople and follow the guidelines and policies of The Relocation & Referral Centre.
4. The Referral Sales Associate hereby agrees to refer to the Broker any and all information regarding potential listings for the lease, sale or purchase of real estate (the "Leads"). The information provided must be complete, accurate and is to be provided with the customer's full knowledge.
5. The Broker shall refer all leads to another duly licensed broker serving the market area of the Lead (the "third-party broker"). Thereafter, the Referral Sales Associate will be advised of the identity of the third-party broker, to whom the Lead has been referred. The Referral Sales Associate is aware that the Broker has been organized to provide a real estate referral service and that the Broker will not actively participate in the sale, purchase, or leasing of the property.
6. The Broker agrees to provide all information and adequate updates to the Referral Sales Associate so they are aware at all times the placement and status of their leads. The Referral Sales associate is encouraged to be communication with the receiving agent regarding their referred customer.
7. The Referral Sales Associate is aware that the Broker does not, and will not maintain membership in any Board of Realtors or Multiple Listing Services. In the event that any such Board of Service shall claim that the Referral Sales Associate is required to pay any fees, dues or costs, as a result of the performance by the Referral Sales Associate under this Agreement, the Referral Sales Associate shall have the option to pay the same or terminate their agreement.



**Bureau of Professional and Occupational Affairs
Real Estate Commission**
POST OFFICE BOX 2649
HARRISBURG, PA 17105-2649
717-783-3658
717-787-0250 (FAX)

**Associate Broker/Salesperson
Change of Employer/Reactivation
STANDARD License Application**

INSTRUCTIONS AND REQUIREMENTS

*Make sure this is the most recent application/instructions by downloading information from our website:
www.dos.state.pa.us/estate*

1. **The application responses must either be typed or printed in black ink.**
2. **All questions must be answered.** Statements are made under oath and are subject to Commission investigation. Falsification of answers or failure to answer any question may constitute grounds for refusing or taking disciplinary action against a license.
3. **This application and all required documents MUST be submitted to the Commission at the above address within 10 days of the change of employment/reactivation.** If all of the required information/documentation outlined on the instructions/application is submitted and a copy of this application is kept on file in the broker's office, the applicant may begin practicing immediately. *(NOTE: If all of the required information/documentation is not submitted with this application, an applicant may not practice. Such practice would constitute a violation of the Real Estate Licensing and Registration Act.)*
4. **Fees.** Submit a check or money order for the amount below made payable to the Commonwealth of Pennsylvania. Cash or credit card payments are NOT accepted.
 - \$20.00 Change of Employer/Reactivation (if your license is current and this application is not being submitted during the biennial renewal period--between March 1 and May 31 of EVEN numbered years)
 - \$116.00 Change of Employer/Reactivation (if your licensed expired or this application is being submitted during the biennial renewal period—between March 1 and May 31 of EVEN numbered years)
 - \$ 5.00 Late Fee PER MONTH if you have been practicing on an expired license

These application fees are NON-REFUNDABLE regardless of the issuance of a license. A \$20.00 processing fee will be charged for any check returned unpaid by your bank, regardless of the reason.

5. **Criminal history background check.** If you are inactive or expired, in addition to the completed application and fees, submit a criminal history background check completed by the State Police within 90 days of submission of the reactivation application.
 - * Any record checks received that are older than 90 days will be returned and the application will not be processed.
 - * If there is not a STATUS listed on the record check, obtain documentation from the State Police or Court System showing the status of the conviction(s).
 - * Criminal Record Checks must be completed by the State in which the applicant currently resides. Applicants from outside of Pennsylvania must contact the State Police in the state of residency to obtain this information.

For applicants who reside in PA: (The instructions are subjected to change. They were provided to us by the Pennsylvania State Police. Any questions concerning this procedure should be directed to the State Police offices as the Commission Office will NOT be able to assist.)

*On-line Pennsylvania State Police Record Check: <https://epatch.state.pa.us>

56-SPOA 2102 (01/06)

-After you have completed a request on PATCH, you will receive a screen that shows a control number (this begins with an R), the name of the person being checked, the date of the request, and either no record, under review, pending. This is **NOT** the form which needs to be submitted.

-If you have no record, just click on the control number and all information entered to obtain this record check will appear on the screen. Around the middle of the screen click on "Certification Form". Once the Certification Form appears, click on print (upper right hand corner). This is the form you are required to submit (it includes your identifying information (social security number, date of birth, etc.) needed for verification)

-If a request shows pending or under review, you can check your status periodically using the your assigned controlled number. A pending request normally takes a short period of time and usually means a lot of users are using this site. If the pending requests is for a long period of time (a couple of days) you should notify the State Police Help Desk at the number published on their website.

-If it is under review, the completion time could be up to 3 weeks. If there is NO record, you may print the Certification Form. If you do have a record, your results will be mailed to you at the address entered when the record check was done.

*If you do not have on-line access, you may contact the Pennsylvania State Police to have the form mailed to you:

Pennsylvania State Police Central Repository
1800 Elmerton Ave
Harrisburg, PA 17110-9758
(717) 783-5593

Please note that it takes approximately two weeks to receive this background check by mail and up to three days to receive it on-line.

6. Additional requirements:

- a. **CHANGE OF EMPLOYER:** Licensees whose license has expired (does not have a current expiration date) and are changing employers are required to complete this application, submit a criminal record background check and pay all fees due.
- b. **REACTIVATION of a non-current license within five years of the escrow period:** In addition to completing the application, submitting a criminal record background check and paying the required fees, reactivation applicants must complete at least 14 hours of Commission-approved continuing education within the two years prior to this reactivation application. Proof of course completion will be electronically transferred from the real estate education provider. (All questions regarding the transfer of this information must be directed the provider.) No credit will be awarded for expired courses. Courses used to reactivate a license may not be reused to renew the license at renewal time--an additional 14 hours of continuing education will be required). If the applicant has had a criminal conviction, the documentation in "C" must also be attached.

NOTE: A license that has been in escrow, inactive or non-renewed for five or more years may not be reactivated until the licensee retakes and passes the Pennsylvania Real Estate Commission Examination. Complete details about this reactivation procedure are available on the Commission's website at www.dos.state.pa.us/estate.

- c. **CONVICTION DOCUMENTATION:** If you have been convicted* of any felony or misdemeanor in a local, state or federal court or in a foreign country, the following information for EACH conviction must be attached to this application:
 - i. Certified copies of court documents;
 - ii. Letter from Probation Officer, dated within **90** days, indicating current probationary status/completion date;
 - iii. Police reports;
 - iv. Employment History (resume);
 - v. Detailed description (in applicant's words) of the circumstances surrounding the conviction, the basis for the conviction and the disposition of the conviction;
 - vi. A reference letter from the employing broker, on the company letterhead, indicating he/she is aware of the conviction and is willing to hire the applicant;
 - vii. Two character references from individuals not related or residing with you.

*A conviction includes a finding or verdict of guilt, an admission of guilt, a plea or nolo contendere or receiving probation without verdict, disposition in lieu of trial or an Accelerated Rehabilitation Disposition in the disposition of felony charges.

56-SPOA 2102 (01/06)

- d. **NAME CHANGE DOCUMENTATION:** If you change your name for any reason, copies of legal documents supporting this name change must be attached to this application. You may download a copy of the Bureau's Name Change Form from our website at www.dos.state.pa.us/estate.
7. **Processing.** Application processing time is approximately 4-6 weeks. Processing delays occur from March 15 through July 1 of even-numbered year due to license biennial renewals. All real estate licenses are mailed to the Pennsylvania licensed employing broker's office.
8. **Reciprocal license.** Licensees who also hold a current license in a State that has a Reciprocal Agreement with Pennsylvania (a list of reciprocal states appear on our website) may be eligible for licensure as a reciprocal licensee rather than a standard licensee. A reciprocal application may be downloaded from the Commission's website.

Please see the Commission's website, www.dos.state.pa.us/estate, for more detailed policies, additional policies as well as frequently asked questions.

To check the status of your license go to www.mylicense.state.pa.us.



Bureau of Professional and Occupational Affairs
Real Estate Commission
POST OFFICE BOX 2649
HARRISBURG, PA 17105-2649
717-783-3658
717-787-0250 (FAX)

Associate Broker/Salesperson
Change of Employer/Reactivation
STANDARD License Application

FOLLOW ALL INSTRUCTIONS AND SUBMIT ALL REQUIRED DOCUMENTS

- 1. Applicant's full name: (LAST) (FIRST) (MIDDLE NAME OR INITIAL)
-If at any time a license was issued in another name, attach certified court documents verifying the name change.
1a. Applicant's Nickname (if applicable)
PLEASE NOTE:
- A nickname may only be used for a first name (i.e. "Debbie" for "Deborah" ""Candy" for "Susan")
- The nickname will NOT appear on the actual license or the computerized license verification system.
- ONLY LEGAL NAMES, AS THEY APPEAR OF THE LICENSE, MAY BE USED ON CONTRACTS/REAL ESTATE DOCUMENTS.
2. Applicant's HOME address:
(STREET) (CITY) (STATE AND ZIP CODE)
3. Applicant's social security number:
4. Applicant's date of birth: (Must be at least 18 years old)
5. Applicant's HOME telephone number:
6. Applicant's License Class:
Associate Broker Cemetery Associate Broker Builder-Owner Salesperson
Salesperson Cemetery Salesperson
Timeshare Salesperson Campground Membership Salesperson
7. Applicant's License Number:
8. Is your license current (shows a current expiration date)?
YES Attach the original license to this application. If you do not have your original license, attach a note stating you do not have the license.
NO Answer the following question and also complete the Affidavit of Non-Practice section of this application.
Has the license been inactive for more than five (5) years?
YES Attach the testing service's examination report confirming a passing grade on the required examination.
NO In order to reactivate, 14 hours of Commission approved continuing education from a Commission approved education provider must be completed during the past two years.
9. Have you ever been convicted of or pled guilty or nolo contendere to a felony or misdemeanor?

56-SPOA 2102 (01/06)

___ NO

___ **YES** Attach the following:

- *Certified copies of court documents;
- *Letter from Probation Officer, dated within **90** days, indicating current probationary status/completion date;
- *Police reports;
- *Employment History (resume);
- *Detailed description (in applicant/licensee's words) of the circumstances surrounding the conviction, the basis for the conviction and the disposition of the conviction;
- *A reference letter from the employing broker, on company letterhead, indicating he/she is aware of the conviction and is willing to hire the applicant;
- *Two character references from individuals from individuals not related or residing with you.

If the Commission has been previously notified of this conviction, please attach a letter advising when the Commission was notified in lieu of the conviction documentation.

10. Submit a check or money order in the correct amount (see below) made payable to the Commonwealth of Pennsylvania. Cash and Credit Cards are NOT accepted.

- \$20.00 Change of Employer/Reactivation (if your license is current and this application is not being submitted during the biennial renewal period--between March 1 and May 31 of EVEN numbered years)
- \$116.00 Change of Employer/Reactivation (if your licensed expired or this application is being submitted during the biennial renewal period—between March 1 and May 31 of EVEN numbered years)
- \$ 5.00 Late Fee PER MONTH if you have been practicing on an expired license

These application fees are NON-REFUNDABLE regardless of the issuance of a license. A \$20.00 processing fee will be charged for any check returned unpaid by your bank, regardless of the reason.

11. If you have been practicing as a real estate associate broker or salesperson in Pennsylvania on an expired or inactive license, you may be subject to possible disciplinary action as well as being assessed additional late renewal fees. Read the below sections

Which section BELOW applies to you:

_____ **Section #1** YES, I practiced after my license expired and I wish to reactivate my license at this time by paying the biennial renewal fee as well as the applicable late fees.

_____ **Section #2** NO, I did not practice at any time after my license expired and I wish to reactivate my license at this time by paying the reactivation fee.

Section #1	Section #2
If you have practiced as a real estate associate broker or salesperson in Pennsylvania at any time since the expiration date of your license, you are subject to late renewal fees (\$5.00 per month) in addition to all required biennial renewal fees. A fee of \$116.00 plus late renewal fees of \$5.00 per month are required if you have practiced as a real estate associate broker or salesperson in Pennsylvania since the expiration of your license. <div style="text-align: right;"><input type="checkbox"/></div>	If you did <u>not</u> practice as a real estate associate broker or salesperson in Pennsylvania since the expiration date of your license, submit the total fee of \$116.00. To verify that you have been inactive in Pennsylvania since the expiration date of your license, you must complete this section of this application. NOTE: If you have practiced at any time during this period, you may be subject to late renewal fees. <div style="text-align: right;"><input type="checkbox"/></div>

EMPLOYMENT INFORMATION: PROVIDE EMPLOYING BROKER/BUILDER OWNER'S NAME, LICENSE/REGISTRATION NUMBER AND MAIN OFFICE ADDRESS EXACTLY AS IT APPEARS ON THE BROKER/BUILDER OWNER'S LICENSE. IF THE EMPLOYER IS A CORPORATION OR PARTNERSHIP, USE THE CORPORATION/PARTNERSHIP'S NAME, LICENSE/REGISTRATION NUMBER AND ADDRESS. DO NOT USE THE BROKER OF RECORD'S NAME AND LICENSE NUMBER.

12. Employing broker/builder owner name: _____
13. Employing broker/builder owner address: _____
(STREET) (CITY) (COUNTY) (STATE & ZIP)
14. Employer's telephone number: (___ ___) ___ ___ - ___ ___
15. Employment Start Date: (Month/Day/Year): ___ ___ / ___ ___ / ___ ___
16. Employer's office license number: ___ ___ - ___ ___ - ___ ___
-This number will begin with SB, RB, LB, NB or RD

17. **EMPLOYER'S CERTIFICATION:** *(Must be completed by the Employing Broker, Broker of Record or Builder-Owner)*

56-SPOA 2102 (01/06)

I do hereby request that a license be granted to _____ to operate at this facility. I believe the applicant to be honest, trustworthy, truthful and of good repute. I do certify that I will actively train and supervise the applicant as required by Pennsylvania Real Estate Commission Regulations (49 Pa. Code)

Broker/Broker of Record's Signature

License Number (begins RM,RB or SB)

Date

18. **APPLICANT'S CERTIFICATION**

I certify that I have met all requirements and that all information supplied in this application is true and correct to the best of my knowledge and belief.

I understand that any false statement made by me is subject to the penalties of 18 Pa.C.S. Section 4904 (relating to unsworn falsification to authorities) and may result in the suspension or revocation of my license.

I verify that this form is in the original format as supplied by the Department of State and has not been altered or otherwise modified in any way. I am aware of the criminal penalties for tampering with public records or information pursuant to 18 Pa.C.S. Section 4911.

Applicant's Signature

Date

Note that disclosing your social security number on this application is mandatory in order for the Real Estate Commission to comply with the requirements of the federal Social Security Act pertaining to child support enforcement, as implemented in the Commonwealth of Pennsylvania at 23 Pa. C.S. § 4304.1(a). In order to enforce domestic child support orders, the Commonwealth's licensing boards must provide to the Department of Public Welfare information prescribed by DPW about the licensee, including the social security number.

**ALL OF THE QUESTIONS ON THIS APPLICATION MUST BE ANSWERED.
IF YOUR APPLICATION IS INCOMPLETE IT WILL NOT BE PROCESSED.**

Please see the Commission's website, www.dos.state.pa.us/estate, for more detailed policies, additional policies as well as frequently asked questions.

To check the status of your license, go to www.mylicense.state.pa.us

Request for Taxpayer Identification Number and Certification

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

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

Part I Taxpayer Identification Number (TIN)

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

Social security number								

OR

Employer identification number								

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

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. person (including a U.S. resident alien).

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

Sign Here	Signature of U.S. person ▶	Date ▶
------------------	----------------------------	--------

Purpose of Form

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

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

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

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

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

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

- An individual who is a citizen or resident of the United States,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States, or
- Any estate (other than a foreign estate) or trust. See Regulations sections 301.7701-6(a) and 7(a) for additional information.

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

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

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

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

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

Nonresident alien who becomes a resident alien.

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

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

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

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

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

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments (after December 31, 2002). This is called "backup withholding." Payments that may be subject to backup withholding include interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 4 for details),

3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

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

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

Penalties

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

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

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

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

Specific Instructions

Name

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

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

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

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

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

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

Exempt From Backup Withholding

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

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

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

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

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),
 2. The United States or any of its agencies or instrumentalities,
 3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
 4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
 5. An international organization or any of its agencies or instrumentalities.
- Other payees that may be exempt from backup withholding include:
6. A corporation,
 7. A foreign central bank of issue,
 8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
 9. A futures commission merchant registered with the Commodity Futures Trading Commission,
 10. A real estate investment trust,
 11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
 12. A common trust fund operated by a bank under section 584(a),
 13. A financial institution,
 14. A middleman known in the investment community as a nominee or custodian, or
 15. A trust exempt from tax under section 664 or described in section 4947.

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

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

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 online at www.socialsecurity.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer ID Numbers under Related Topics. You can get Forms W-7 and SS-4 from the IRS by visiting www.irs.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

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

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

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

Part II. Certification

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

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

Signature requirements. Complete the certification as indicated in 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

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

What Name and Number To Give the Requester

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

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

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

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

⁴ List first and circle the name of the legal trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules regarding partnerships* on page 1.

Note. If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.