



PROPERTY MANAGEMENT AGREEMENT

_____ (“Owner”), and Classified Realty Inc, (“Broker”) agree as follows:

1. **APPOINTMENT OF BROKER:** The owner hereby appoints and grants the Broker the exclusive right to rent, lease, operate, and manage the property (ies) known as _____ and any additional property which may later be added to this Agreement (collectively known as “Property”), upon the terms below for the period beginning _____ and ending _____ at 11:59PM. There are, this contract shall continue in full force and effect until either party shall serve written 30 day notice of cancellation personally or by registered mail.
2. **BROKER ACCEPTANCE:** Broker accepts the appointment/grant and agrees to use due diligence in performance of this agreement.
3. **AUTHORITY AND POWER:** Owner grants to Broker the authority and power at Owner’s expense to:
 - (a) Advertising: Display “For Rent”, “For Lease”, and similar signs on the property, advertise the ability for rental or lease of the property or any part of it.
 - (b) Rental/Leasing: Initiate, sign renew, or cancel rental agreements and leases for the property or any part of it; collect and give receipts for rents, other charges and security deposits. Any lease executed by Broker for Owner shall not exceed __1__ year(s).
 - (c) Tenancy Termination: Sign and serve in Owner’s name notices which are required or appropriate; commence and prosecute actions to evict tenants; recover possession of the Property in Owner’s name; recover rents and other sums due; and when expedient, settle, compromise, and release claims, actions and suits and/or reinstate tenancies.
 - (d) Repair/Maintenance: Make, cause to be made, and/or supervise repairs, improvements, alterations, and decorations to the property; purchase and pay bills for services and supplies. Broker shall obtain prior approval of Owner on all expenditures over \$500.00 any one item. Prior approval shall not be required for monthly or recurring operating charges, or if in Broker’s opinion emergency expenditures over the maximum are needed to protect the Property, or other property (ies) from damage, prevent injury to persons, avoid suspension of necessary service, avoid penalties, fines or suspension of service to tenants called for in a lease or rental agreement or by law. Broker shall not be required to advance Broker’s own funds in connection with the Property or this Agreement. However, if Broker elects to advance any funds, Owner shall promptly repay to Broker on request the amount advanced. In any effort to reduce property maintenance costs, broker may employ experienced maintenance technicians who perform repairs and maintenance for owners, as available, when cost savings can be rendered as compared

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Brokers’ and Owner’s acknowledge receipt copy of this Page 1 of 12

Broker’s Initials (____)(____)

Owner’s Initials(____)(____)



to using outside vendors, Owner authorizes Broker to use broker's employees to perform repair and maintenances services as needed. Owner will be charged \$58.00 per hour. A charge of \$68.00 per hour will be assessed for maintenance requiring a higher level of skill such as plumbing and appliance replacement charges for time spent on this job in increments of one quarter of an hour include all payroll, taxes, workers compensation insurance and administration costs. The hourly rate may be changed if costs rise, after a thirty day written notice has been sent to Owner. (e)Contract/Services: Contract, hire, supervise and/or discharge firms and persons, including utilities, required for the operation and maintenance of the Property. Broker may perform any of Broker's duties through attorney, agents, employees, and independent contractors, and shall not be responsible for their acts, omissions, defaults, negligence, and/or costs of the same, for persons working in Broker's firm. (f) Expenses Payments: pay expenses and costs for property from owner's funds held by broker, broker does not pay mortgages or loan payments, Including but not limited to property management fees and charges, expenses for goods and services, property and other taxes, association dues, assessments and insurance premiums. (g) Trust Funds: Deposit all receipts collected for owner less any sums properly deducted or disbursed, in a financial institution whose deposits are insured by an agency of the United States government. The funds shall be held in a trust account separate from the Broker's personal accounts. Broker shall not be liable in the event of bankruptcy or failure of a financial institution. Owner authorizes broker to deposit rents and other trust funds received into an analyzed trust account. The analyzed trust account accrues credits that are used to offset bank services charges that the analyzed trust account provides the broker with a financial benefit. (h) Tenant Deposit: Hold such tenant security deposits in Broker's trust account; account for and return them to tenant as required by law. (i) Reserves: Maintain as a reserve in the Broker's trust account the sum of \$500.00. (\$500 minimum) (j) Owner Statement: Rendered monthly, all statements of receipts, expenses and charges for each property. (k) Owner Distribution: Remit funds to Owner monthly in accordance with paragraph 3(i). Upon termination of this agreement, Classified Realty Inc, shall provide the owner with final accounting of the property's financial status that includes at a minimum: (1) Within five days, a list of all tenant security obligations. (2) Within thirty-five days, reimbursement for all monies remaining in the property accounts maintained by the property management firm, except for monies needed for unpaid obligations incurred during the term of the property management agreement. (3) Within seventy-five-days, a final accounts receivable and payable list. (4) Within seventy-five days, a final bank account reconciliation. (l)Disbursement:" Owner's funds to be disbursed in the following order: (1) Fees, charges and reimbursements due under this Agreement. (2) All other operating expenses, costs, and disbursements payable from Owner's funds held by Broker. (3)Balance to Owner. (m) There shall be

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no termination fee after the first year. Within first year, there shall be a early termination fee equal to three months of management fees.

4. **OWNER RESPONSIBILITIES:** (a) Provide all documents and records required by Broker to manage and operate the Property. (b) Indemnify and hold harmless Broker and all persons in Broker's firm from all costs, expenses, suits, liabilities, damages, and claims of every type, including but not limited to those arising out of injury or death of any person(s), or damage to any real or personal property of any person(s), including Owner, in any way relating to the management, rental or operation of the Property by the Broker or any person in Broker's firm, or the performance or exercise of any of the duties, powers, or authorities herein or hereafter granted to Broker, except to the extent due to the negligence of Broker or any person in Broker's firm. (c) Owner agrees that the premises shall be maintained in a manner that is free of any local, state or any other government agency violations. Further, Owner shall be responsible for maintain premises in a habitable condition consistent with Uniform Residential Landlord and Tenant Act, Arizona Revised Statutes, Title 33. In the event Broker becomes aware of any violations, Broker shall be authorized to make necessary repairs to remedy such violations. If Owner becomes aware of any violations, Owner must notify Broker within 24 hours of receipt of governmental notification of any deficiency or violation. (d) Carry and pay for public and premises liability, property damage, and insurance adequate to protect the interest of Owner and Broker, and shall name both as insured parties. (e) Pay any late charges, penalties, and/or interest imposed by other parties caused by a lack of Owner's funds held by Broker and available for payment to same parties.

5. **COMPENSATION:** (a) Owner agrees to pay Broker fees as indicated for:
- (1) Management: 10% of gross rents, multifamily minimum \$50 per unit, single family min \$65 per
 - (2) Renting or Leasing: 1/3 of first month(s) rent, minimum \$300 _____
 - (3): Summer Vacation Rental Fees: _____
 - (4) Fall Vacation Rental Fees: _____
 - (5) Summer Management Only Fees: _____
 - (6) Supervision of Remodel, Construction, or Alteration Fee: Negotiated Per Project _____
 - (7) Additional Interior Inspection Requested By Owner of Occupied Property: \$50.00 Per Visit _____
 - (8) Other: *Court Appearances - \$45.00 Per Hour _____

If owner request Broker to perform services not included in normal property management or specified above, a fee shall be agreed upon for these services before the work begins. (b) Normal property management does not include providing on-site management services, property sale, refinancing, preparing Property for sale or refinancing, moderation, fire or major damage restoration, rehabilitation, obtaining income tax, account, or legal advice, representation before public agencies, advising on proposed

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new construction, debt collection, counseling, or attending Owner's Association meetings. (c) Owner further agrees that: 1. Broker may receive fees and charges from tenants for: (i) Requesting an assignment of lease sublease of the Property (ii) Processing credit applications (iii) Returned checks (iv) Late fee (v) Other services that are not in conflict with this Agreement. (2) Broker may perform any duties, and obtain necessary products and services through affiliated companies or organizations in which Broker may own an interest, and may receive fees, commission and/or profits from these affiliated companies or organizations. Broker shall disclose to Owner any such relationship. Broker shall not, however, receive fees, commission, or profits from affiliated companies in the performance of this Agreement without prior disclose to and agreement of Owner. (3) Broker may divide compensation, fees, and charges due under this Agreement in any manner acceptable to Broker. (4) Other: A Charge of \$38.00per hour will be assessed for additional services for removing, moving, and sorting of furniture.

- 6. **SMOKE DETECTORS:** Property is equipped with properly installed, working smoke detectors in compliance with current city, county, state and federal regulations. Should the Property not be in compliance, smoke detectors will be installed at the Owner's expense.
- 7. **AGENCY RELATIONSHIPS:** Broker agrees to act as the agent of Owner in any resulting lease or rental transaction involving any Property covered by this Agreement. It may be necessary or appropriate for Broker to act as agent of both Owner and Tenants, or one or more additional parties in any resulting lease transaction. However, if Broker is the listing Broker and/or property manager for a different property which a tenant is interested; Owner understands that Broker may act as agent of the tenant and/or other property owner with respect to a transaction involving that other property. Broker shall provide agency relationship disclosure as required by law.
- 8. **NOTICE:** Any written notice to Owner or Broker required under this Agreement shall be served by spending such notice by first class mail or by email to that party at the address below, or any different address which the parties may later designate for this purpose, and shall be deemed received three business days after deposit into the United States mail.
- 9. **BINDING AGREEMENT:** This Agreement shall be binding upon and shall insure to the benefit of Owner and Broker and their respective heirs, administrators, executors, successors, and assigns.
- 10. **ADDITIONAL TERMS:**

- 11. **EQUAL HOUSING OPPORTUNITY:** The property is offered in compliance with federal, state, and local anti-discrimination laws.

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Owner's Initials(____)(____)





12. **DISPUTES:**(a) In any Dispute arising out of this Agreement, Owner and Broker agree to first attempt Mediation and only if Mediation is unsuccessful, Broker and Owner shall agree to bind Arbitration. In both cases Broker and Owner shall agree to pay their own attorney fees. (b) Any dispute with respect to this Agreement, or the relationship of the parties or the rights o obligations of the parties arising from, or in connection with, this Agreement, shall be decided by binding arbitration the term “Dispute” shall be given its broadest meaning and shall include, but not be limited to, disagreements with respect to the legality, enforceability or interpretation of this Agreement or any provision of this Agreement, or with respect to whether a party has fulfilled its obligations under this Agreement or with respect to the relationship of the parties) and shall be exclusive means of enforcing a party’s rights under this Agreement, including those rights that would otherwise be enforceable through the institution of class-action or similar litigation. (c) To the extent permitted by law, Owner and Broker each waives its right to a trial by jury in any litigation or arbitration proceeding arising from this Agreement or from actions taken pursuant to this Agreement or from the relationship between the parties resulting from this Agreement.
13. **SERVERABILITY:** Each Section and provision of this Agreement is servable and, if one portion is invalid, the remaining portions shall nevertheless remain in full force and effect.

We have read the foregoing prior to execution and have received a copy this _____ day of _____ 200__.

Owner: _____ Owner: _____

Owner: _____ Owner: _____

Classified Realty Inc, By: _____

Owner’s Mailing Address: _____

Owner’s Email Address: _____

Broker’s Mailing Address: 4354 N 82nd Street #201 Scottsdale, AZ 85251

Broker’s Email Address: Rina@classifiedrealtyinc.com

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Owner’s Initials(____)(____)

4354 N 82ND Street #201, Scottsdale, AZ 85251 Telephone (480) 381-4262 Fax (480) 393-7399



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 ▶
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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.

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.