

Thank you for contacting Valley Insured Property Management, Inc. We hope to answer some of your questions about our firm and the general business of property management.

Our firm specializes in professional property management in all areas of the High Desert. Our management consists of residential, apartment complexes and commercial properties. We have a team of knowledgeable people representing the owner/investor and acting with his best interest uppermost in their minds. Our company is incorporated. All of our rental agents are licensed with the Department of Real Estate and all of our employees are bonded. We have been in business since 1982 and remain a highly successful and growing company in the High Desert.

What does a property management company do for an owner? Our duties consist of tenant relations, rent collections, complaint processing, maintenance problems, monthly drive-by inspections and record keeping. Financial and drive-by inspection reports are sent to each owner on a monthly basis. Our primary goal is the owners cash return. We endeavor to acquire tenants who pay rent in a timely manner, maintain the property well and occupy the rental for a long period of time. All prospective tenants are run through a credit check, criminal background check, rental history and employment history check.

Our management fee is 50% of the first months rent upon obtaining a new tenant and 10% of the monthly rent rate or 6% of total dollar amount of the lease term (1 year or more) and 10% of the monthly rent rate. This fee is negotiable on commercial/apartment complexes of more than 4 units. This would also apply to a single owner that places more than 4 homes with us. Each contract is individualized for the subject property/owner. No two properties are exactly alike and each needs special consideration. Many decisions must be made and agreements have to be reached concerning the rent schedules, owner's cash return, advertising, etc. However, our competent staff is well equipped to help with all decision making fundamental to the protection of each owner's investment.

Our full service company is geared toward relieving the owner of investment property of its management burdens. As managers, our role is to produce the highest possible net yield, consistent with good economics, for your property.

Our hours are Monday through Friday from 9:00 a.m. to 5:00 p.m. and Saturdays, 10:00 a.m. to 2:00 p.m. Our message manager is on at all other times and calls are monitored for emergency repairs after business hours and during holiday closures.

Again, thank you for contacting us. If you have any further questions, please let us know.

**VALLEY INSURED PROPERTY MANAGEMENT
MANAGEMENT AGREEMENT-DRE#00927847**

THE UNDERSIGNED OWNER hereby employs the undersigned AGENT exclusively to rent, lease, operate and manage the real property situated in the CITY of _____, COUNTY of _____ STATE of _____, described as: _____

_____ for a period commencing this date and terminating at midnight of _____ and thereafter automatically for annual periods, unless terminated by either party by a written (30) thirty days notice, upon the following TERMS and CONDITIONS:

BROKER'S OBLIGATIONS

Herein after BROKER known as AGENT, owner hereby confers upon the Agent the following duties, authority and powers:

1. **LEASING:** To execute leases for terms not to exceed _____ years, renewals or cancellations of leases relating to the property; to terminate tenancies and to sign and serve for the Owner such notices as Agent deems appropriate; to institute legal actions in the name of the Owner (within legal limits approved by the courts), to evict tenants and recover possession of the premises, to recover late rents, and to settle, compromise and release such actions.
2. **AGENT** guarantees tenant to remain a minimum of (4) four months or agent will re-rent at no charge.
3. **RENTS:** To collect rents and to collect and disburse security and other deposits; to deposit all receipts collected for Owner in a trust account with a qualified banking institution, but Agent shall not incur any liability for bankruptcy or failure of the depository.
4. **MAINTENANCE:** To hire, discharge and supervise all labor and employees required for the operation and maintenance of the premises. Agent may perform any of its duties through Owner's attorneys, agents, or employees, and shall not be responsible for their act, default, or negligence if reasonable care has been exercised in their appointment and retention; and, further, all parties thus employed shall be deemed as the Owner's employees.
5. **SERVICE CONTRACTS:** To execute contracts for utilities and services for the operation, maintenance and safety of the property, as the Agent shall deem advisable and/or necessary, and the Owner will assume the obligation of any contract so entered into.

6. **REPAIRS:** To take charge of repairs, decorating and alterations and to purchase supplies therefore Agent agrees to obtain Owner's prior authorization for any and each expense item in excess of \$_____, except monthly or recurring operating charges or EMERGENCY REPAIRS or in the event the Owner is not reasonably available for consultation. If the Agent deems such expenditures in excess of this amount necessary for the protection of the property from damage or to perform services to the tenants provided for in their leases.
7. **DISBURSEMENTS:** To accrue and make disbursements form Owner's funds for: contractual mortgage payments, property taxes, property insurance premiums as directed by property owner. No payments for these obligations will be made without sufficient funds to cover the expenses.
8. **PERIODIC STATEMENTS:** To render monthly itemized statements of receipts, expenses, charges and accruals and to remit to Owner receipts less disbursements and accurate for future expenses. In the event disbursements shall exceed receipts, Owner shall promptly remit such excess to the Agent. Owner assumes full responsibility for the payment of any expenses and obligations incurred in connection with the exercise of Agent's duties set forth herein.

OWNER'S OBLIGATIONS

1. **BROKERAGE FEES:** Owner agrees to pay Agent a fee, or fees for services rendered at the rates hereinafter set forth. Owner recognizes Agent in any negotiations relative to the property or any part thereof, which may have been initiated during the term hereof, and if consummated, shall compensate Agent in accordance with the rates hereinafter set forth. Such compensation is due and payable on demand and may be deducted by the Agent from receipts.

MANAGEMENT FEE: 50% of 1st months rent upon obtaining a new tenant and 10% of the monthly rent rate thereafter.

For a lease term of 1 year or more: 6% of the total dollar amount of the lease term and 10% of the monthly rent rate thereafter.

2. **INDEMNIFICATION:** Owner agrees to Indemnify and save the Agent harmless from any and all costs, expenses, attorney's fees, suits, liabilities, damages or claim for damages, including but not limited to those arising out of any injury or death to any person or persons or damage to any property of any kind whatsoever and to whomsoever belonging, including Owner, in any

way relating to the management of the premises by the Agent or the performance or exercise of any of the duties, obligations, powers, or authorities herein or hereafter granted to the Agent; to carry at Owner's sole cost and expense such policies of public liability, property damage and Worker's Compensation Insurance as shall be adequate to protect the interests of the Agent and Owner, which policies shall name the Agent as well as the Owner as the party insured. Further, owner shall provide proof of insurance naming Agent as an additional named Insured on such policies within (60) sixty days of the execution of this Agreement.

3. **ATTORNEY FEES:** In any action between Agent and Owner arising out of this Agreement, the prevailing party shall be entitled to reasonable attorney's fees and costs.
4. **DATA AND RECORDS:** Owner agrees to make available to agent all data, records, and documents pertaining to the property which the Agent may require to exercise his duties hereunder, Owner agrees to provide any and all information with regard to any security deposits on all property, subject to this Management Agreement.
5. **OTHE TERMS:** At the termination of this Agreement, owner hereby agrees to hold Agent harmless from liability for the disposition of any personal items left by Owner and/or owner's agents on the premises.

Service charge of \$100.00 will be paid by owner if canceling within first (4) four months of contract.

Agent will not be responsible for owner's personal items left on premises.

Owner to make available to Agent social security/ID numbers, copy of Insurance policy, location of septic system and turn off valves, and any warranties.

RENT to be _____ per month, with \$ _____ security deposit.

PETS ALLOWED: Yes _____ No _____ Pet Deposit _____

Owner to deposit into Owner Account (operating fund) \$ _____, to be maintained in trust for emergency expenditures.

Owner is aware that funds will not be disbursed in advance of them being received into Owner's operating account. Management is not responsible for late payment fees if the funds were not available. _____(Initial)

If the owner holds security deposits, management will not disperse rental amount paid with a 30-Day Notice as to guarantee that funds are available for security deposit refunds. _____(Initial)

If Owner wishes to contract with anyone other than licensed and insured repairmen, Owner will be responsible for payment and will hold VIP Management, Inc. completely harmless of any liability incurred with this decision. _____ (Initial)

The Agent accepts this exclusive employment and agrees to use due diligence in the exercise of the duties, authority and powers conferred upon him under the terms hereof.

Dated: _____

By Agent: _____

DRE#00927847

DATED: _____

OWNER: _____

OWNER'S SOCIAL SECURITY #: _____

OWNER SIGNATURE: _____

ADDRESS: _____

PHONE: _____

Would you be willing to accept a Section 8 Housing & Urban Development Tenant:

Yes _____ No _____ Initial _____

**VIP PROPERTY MANAGEMENT, INC.
P.O. BOX 1227
APPLE VALLEY, CA 92307
(760) 240-9535
FAX: (760)-240-9670**

ADDENDUM TO MANAGEMENT AGREEMENT

Date: _____

Owner Name: _____

Property Address: _____

The undersigned Owner hereby states that they are unaware of any issues relating to lead-based paint, asbestos or mold at this property and thereby hold VALLEY INSURED PROPERTY MANAGEMENT, INC., harmless of any potential legal issues relating to same.

Owner Signature

Date

Owner Signature

Date

VIP CONDITION REPORT

Owner Name

Phone No.

Property Address

X-Street

Please complete all questions.

- | | | |
|--|-----|----|
| 1. Is the house/unit vacant? | Yes | No |
| 2. Is the house/unit completely ready to be rented? | Yes | No |
| 3. Has the house/unit been re-keyed since the last tenant? | Yes | No |
| 4. Do you want us to have the house/unit re-keyed? | Yes | No |

Please use the last page for any explanation.

Interior:

- | | | |
|---|-----|----|
| 1. Does your Heating/AC unit work? _____ New Filter? | Yes | No |
| 2. Has the interior been cleaned recently? | Yes | No |
| 3. Are there any pest or bug control problems? | Yes | No |
| 4. Is there any current remodeling or work in progress? | Yes | No |
| 5. Is the interior free of all trash, furniture etc? | Yes | No |
| 6. Are there smoke alarms? __ Where? _____ | | |
| 7. Are there any interior keyed doors? _____ If so locks need to be replaced. | | |
| 8. <u>Are there any un-permitted additions?</u> | Yes | No |

Has there ever been a mold issue: _____ Yes No

Carpet/Flooring/Tile

- | | | |
|---|-----|----|
| 1. Has the carpet been professionally cleaned? | Yes | No |
| 2. Is it in decent condition (no holes, stains, etc)? | Yes | No |
| 3. Does it have excess wear and tear? | Yes | No |
| 4. Does flooring have any noticeable stains, cracks, etc? | Yes | No |
| 5. <u>Are the baseboards in decent condition?</u> | Yes | No |

Paint

- | | | |
|--|-----|----|
| 1. Has the interior recently been painted? | Yes | No |
| 2. Excess holes or dirt? | Yes | No |
| 3. Chips, cracks, etc? | Yes | No |

Windows/Doors/Hall Cabinets

- | | | |
|--|-----|----|
| 1. Are they all in correct working condition? (open/close) | Yes | No |
| 2. Are there any broken windows, doors or screens? | Yes | No |
| 3. Are all doors attached properly? | Yes | No |
| 4. Do all closet doors function properly? | Yes | No |
| 5. Do all window locks work? | Yes | No |
| 6. Do all windows and sliders have screens? | Yes | No |

Kitchen/Bathrooms

- | | | |
|--|-----|----|
| 1. Does all plumbing work? | Yes | No |
| 2. Are all faucet fixtures/toilets in place? | Yes | No |
| 3. Are all of the cabinets/drawers intact & working? | Yes | No |
| 4. Are the tubs/sinks in decent condition? | Yes | No |
| 5. Are counter tops in decent condition? | Yes | No |
| 6. List appliances included in rental _____ | | |
| 7. Are they in working condition? | Yes | No |

Exterior

- Any landscaping? _____
- Front landscaping _____ Sprinklers _____
- Back landscaping _____ Sprinklers _____
- Sprinkler timer? _____ Location? _____
- Current gardener? _____ Name & phone # _____
- Is the outside free of excess weeds/trash? Yes No
- Is the property fenced/walled? _____ Front _____ Back _____
- Any dangerous cracks in sidewalk or driveway? Yes No
- Large trees that may impact septic or water lines? Yes No
- Pool or Spa? _____ Decent condition? Yes No
- Who is to maintain pool/spa? _____
- Is pool fenced with locking gates? Yes No
- Is the exterior paint and trim in decent condition? Yes No

Roof

- Are the tiles/shingles intact? Yes No
- Any leaking that you are aware of? Yes No
- Are patio covers properly secured? Yes No

Garage

- Do you have a garage? _____ What size? 1__ 2__ 3__
- Garage door opener? _____ Does it work? _____ How many remotes? _____
- Location of remotes: _____
- Is there an entrance to the home from the garage? Yes No
- Do all doors and locks work? Yes No
- Is the garage free of all hazards and clean? Yes No

Utilities

- Are all the utilities on? Yes No
- Owner to pay what utilities? _____
- Tenant to pay what utilities? _____
- Any detached buildings or sheds? Yes No
- Do you have a home warranty? Yes No
- Provide all information for the company. _____

DATE: _____ OWNER NAME: _____

PROPERTY ADDRESS: _____

We require a \$200 for your operating fund to open your management account. We would use these funds to pay the utility bills until a tenant moves in, re-keying the home etc.

We would set up the utilities in VIP's name on the owner's behalf and the bills would come to us. We have continuity agreements with the utility companies so there is an easier transition when the tenants move in and out.

For a minimal fee we contract with an outside Vendor to change the filter in the A/C –heating unit and change the batteries in the smoke detectors twice a year. (This also allows us to get someone inside the home to do a visual inspection)

_____ I wish to sign up for the twice-annual smoke alarm/filter change service. I realize that I will be charged the fee for this service.

_____ I do not wish to sign up for the twice annual smoke alarm/filter change service and I agree to hold VIP Mgmt, Inc. completely harmless of any liability that should arise as a result of this decision.

Thank you.

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"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) ▶	
	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. 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 28% 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.

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). Check the “Limited liability company” box only and enter the appropriate code for the tax classification (“D” for disregarded entity, “C” for corporation, “P” for partnership) in the space provided.

For a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Regulations section 301.7701-3, enter the owner’s name on the “Name” line. Enter the LLC’s name on the “Business name” line.

For an LLC classified as a partnership or a corporation, enter the LLC’s name on the “Name” line and any business, trade, or DBA name on the “Business name” line.

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

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

Exempt 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, 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 chart below 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 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 payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 7

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-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 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. 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 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 payees, see *Exempt Payee* 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.

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.

Call the IRS at 1-800-829-1040 if you think your identity has been used inappropriately for tax purposes.

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 personal 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.consumer.gov/idtheft or 1-877-IDTHEFT(438-4338).

Visit the IRS website at www.irs.gov to learn more about identity theft and how to reduce your risk.

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 disregarded entity owned by an individual	The owner ³
For this type of account:	Give name and EIN of:
6. Disregarded entity not owned by an individual	The owner
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), 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. 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.