



**Thank you for choosing Creative Mailbox and Sign Designs as your preferred provider of custom mailboxes and signs. We offer terms of Net 30 Days. Please provide us with the following information so we can proceed with setting up your account.**

- Completed Application for Business Credit
- Bank Reference Authorization
  - *Please send this directly to your Banking Representative and have this forwarded to CMSD upon completion*
- Current W-9
- Current Resale Certificate (If Applicable)
  - **If this document is not provided before installation, sales tax will be included**

***Please submit all documents at your earliest convenience by mail, email or fax:***

**ATTN: Credit Department  
12801 Commodity Place  
Tampa, Florida 33626  
Email: [accounting@creativemailboxdesigns.com](mailto:accounting@creativemailboxdesigns.com)  
Fax: 813-818-7200**

***Applications will be processed within 2 weeks of submission. Orders for customers that have a pending application on file will be put into production after receipt of a non-refundable 50% deposit.***

***Thank you for your business. We look forward to providing your business with quality products and world-class service.***



**APPLICATION FOR BUSINESS CREDIT**

(This is not an application or a request for individual or consumer purposes.)

NAME OF APPLICANT \_\_\_\_\_ FED ID/SSN # \_\_\_\_\_

ADDRESS \_\_\_\_\_ P O BOX \_\_\_\_\_

CITY \_\_\_\_\_ COUNTY \_\_\_\_\_ STATE \_\_\_\_ ZIP CODE \_\_\_\_\_

PHONE (\_\_\_\_) \_\_\_\_\_ FAX (\_\_\_\_) \_\_\_\_\_

**LEGAL STATUS**

\_\_\_\_CORPORATION \_\_SOLE PROPRIETORSHIP \_\_\_\_DIVISION OF \_\_\_\_PARTNERSHIP

Applicant's State of Incorporation (if a corporation): \_\_\_\_\_

HOW MANY YEARS IN BUSINESS \_\_\_\_\_

- Do you work on a purchase order system
- Do you require statements?

Is Company Sales Tax Exempt? Yes \_\_\_\_ No \_\_\_\_

\*If Yes please provide signed certificate of sales tax exemption

**PURCHASING CONTACT:**

NAME: \_\_\_\_\_ PHONE NUMBER (\_\_\_\_) \_\_\_\_\_

FAX NUMBER (\_\_\_\_) \_\_\_\_\_ EMAIL ADDRESS: \_\_\_\_\_

**ACCOUNTS PAYABLE CONTACT:**

NAME: \_\_\_\_\_ PHONE NUMBER (\_\_\_\_) \_\_\_\_\_

FAX NUMBER \_\_\_\_\_ EMAIL ADDRESS: \_\_\_\_\_

**LIST ALL OWNERS, PARTNERS OR CORPORATE OFFICERS**

OWNER OR PRESIDENT \_\_\_\_\_ HOME ADDRESS \_\_\_\_\_

PARTNER OR V.P. \_\_\_\_\_ HOME ADDRESS \_\_\_\_\_

PARTNER OR SECT. \_\_\_\_\_ HOME ADDRESS \_\_\_\_\_

\_\_\_\_\_

**PLEASE CHECK HERE IF YOU HAVE ATTACHED A REFERENCE LIST**

*LIST MUST CONTAIN AT LEAST THREE TRADE REFERENCES AND COMPLETE FINANCIAL INFORMATION*

TRADE REFERENCES	COMPLETE ADDRESS	TELEPHONE	CONTACT
1. _____	_____	(____) _____	_____
2. _____	_____	(____) _____	_____
3. _____	_____	(____) _____	_____

TYPE	BANK/CONTACT NAME	COMPLETE ADDRESS	TELEPHONE/FAX NUMBER	ACCOUNT NUMBER
<i>CHECKING</i>				
<i>SAVINGS</i>				
<i>FINANCING SOURCE</i>				
<i>BONDING COMPANY</i>				

Company's D & B Number

Applicant's previous year revenue: \_\_\_\_\_

Has the Applicant (or any predecessor of the Applicant) filed bankruptcy in the last seven years? Yes \_\_\_ No \_\_\_

Applicant's principal executive officer: \_\_\_\_\_

List all fictitious or trade names under which the Applicant does business:

\_\_\_\_\_

**IMPORTANT – APPLICANT AGREES TO THE FOLLOWING**

That Creative Mailbox Designs, LLC retains the right to deny credit to any Applicant or to alter the terms of any credit previously extended to Applicant. Creative Mailbox Designs, LLC also retains the right to close this account whenever we deem necessary. In making this application for credit it is understood that an investigative report may be made whereby information is obtained through personal interviews with third party, such as business associates, financial sources, or others with whom applicant is acquainted. The inquiry includes information as to applicant's capacity, general credit reputation, character, personal characteristics, and mode of living whichever may be applicable.

**DISCLOSURE OF RIGHT TO REQUEST SPECIFIC REASONS FOR CREDIT DENIAL GIVEN AT TIME OF APPLICATION**

If your application for business credit is denied, you have the right to a written statement of the specific reasons for the denial. To obtain the statement, please contact Creative Mailbox Designs, LLC, 12801

Commodity Place, Tampa, FL 33626 within 60 days from the date you are notified of our decision. We will send you a written statement of reasons for the denial within 30 days of receiving your request for the statement.

NOTICE: The Federal Equal Credit Opportunity Act prohibits creditors for discriminating against credit applicants on the basis of race, color, religion, national origin, sex, marital status, age (provide the applicant has the capacity to enter into a binding contract); because all or part of the applicant's income derives from any public assistance program; or because the applicant has in good faith exercised any right under the Consumer Credit Protection Act. The Federal agency that administers compliance with this law concerning this creditor is the Federal Trade Commission, Equal Credit Opportunity, Washington, D.C. 20580.

TERMS: Accounts due and payable in full by the payment terms stated on the invoice. A late charge of 2% per missed payment may be added to all accounts in excess of thirty days. If credit is approved applicant agrees to pay all reasonable collection, attorney's fees, and court costs, if collection becomes necessary. NOTE: WE FILE "NOTICE TO OWNERS" AND FILE LIENS ON PAST DUE ACCOUNTS.

I represent that the information provided in the Application is true and correct and I understand that it will be relied upon by Creative Mailbox Designs, LLC granting the Applicant future credit.

The undersigned, in recognition of a personal benefit to be derived from the granting of credit under this application and in order to induce Creative Mail Box Designs LLC to extend credit to the applicant , does hereby guarantee and agrees to be responsible for all amounts owed by the applicant to Creative Mail Box Designs LLC, and if this matter is placed for collection with an attorney, such responsibility will include all attorney fees, costs, and court fees incurred by Creative Mail Box Designs LLC together with accrued interest. This is a guarantee of payment not a guarantee of collection, and is absolute and continuing.

BY EXECUTION HEREOF, THE UNDERSIGNED AGREES TO THE TERMS AND CONDITIONS CONTAINED HEREIN ABOVE AND ON THE REVERSE SIDE OF THIS APPLICATION.

SIGNED \_\_\_\_\_ Printed Name \_\_\_\_\_  
TITLE \_\_\_\_\_ DATE \_\_\_\_\_

Approved by Credit Manager \_\_\_\_\_ Printed Name \_\_\_\_\_  
Date \_\_\_\_\_ Acct # \_\_\_\_\_ \$ \_\_\_\_\_ Br \_\_\_\_\_

## TERMS AND CONDITIONS OF CREDIT

1. **FINANCE CHARGES.** Applicant will receive a periodic statement, as long as a balance due remains outstanding. When payment is required under the terms of any statement sent to Applicant, Applicant must pay the entire amount shown by the thirtieth (30<sup>th</sup>) day of the same month. If the balance shown on a monthly statement is not paid before the thirtieth (30<sup>th</sup>) day of the month, a FINANCE CHARGE will be imposed with respect of a current billing period which opens with a balance owing from a prior billing period (the current balance) and will be based on that balance without deduction for subsequent payments or other credits or adding subsequent charges. To avoid a FINANCE CHARGE, the total amount owing at the close of any billing period (BALANCE) must be completely cleared on or before the thirtieth (30<sup>th</sup>) day of the same month. A minimum fifty cent (\$.50) FINANCE CHARGE may be imposed. If the balance does not exceed \$35.00; any greater FINANCE CHARGE, will be determined by applying two percent (2%) per missed payment to the Balance, that in no event shall the maximum rate of interest exceed that permitted by applicable law.

2. **HANDLING CHARGES.** A HANDLING CHARGE of fifteen percent (15%) of the invoiced amount will be made for all Product(s) returned, unless incorrect (not matching) Product(s) are shipped by Creative Mailbox Designs, LLC in error. No return Product (s) or other terms will be accepted without prior agreement by Creative Mailbox Designs, LLC.

3. **WARRANTY.** Creative Mailbox Designs, LLC is the manufacturer of the Product(s) and provides a separate one (1) year warranty with respect to the Products(s) or services provided.

4. **ACCEPTANCE OF PRODUCT(S) OR SERVICES.** The failure of the Applicant to object in writing to the condition of any Product(s) sold to Applicant, or installed, serviced, delivered or repaired for Applicant by Creative Mailbox Designs, LLC within forty-eight (48) hours of its delivery to Applicant will constitute an acknowledgement that the Product(s), and, if applicable, the installation, service or repair work, has been accepted and found in good, safe and operable condition, fit for Applicants intended use, and in the case of installation, service or repair work, that the same has properly performed. If Applicant notifies Creative Mailbox Designs, LLC that the Product(s) is not in good, safe and operable condition and fit for its normal use upon its delivery, Creative Mailbox Designs, LLC will have the right to put the Product(s) in good, safe and operable condition and fit for normal use within a reasonable time, or to cancel the contract. If Applicant notifies Creative Mailbox Designs, LLC that installation, repair or service work was not properly performed, then Creative Mailbox Designs, LLC will inspect the Product(s); at Creative Mailbox Designs, LLC option, Creative Mailbox Designs, LLC will either redo any installation, service or repair work which it finds to be defective, or refund all monies paid for installation, service or repair work found to be defective or improperly performed, which shall be Applicant's sole remedy.

5. **NONLIABILITY OF CREATIVE MAILBOX DESIGNS, LLC.** Regardless of whether a claim against Creative Mailbox Designs, LLC sounds in contract under the Application, tort or otherwise, Creative Mailbox Designs, LLC will not be liable to Applicant, for any loss, delay or damage of any kind or character resulting from accidental breakage, defects in or inefficiency of any Product(s), from the failure of Creative Mailbox Designs, LLC to properly perform installation, services or repair work, or from any other cause whatsoever, including the NEGLIGENCE OF CREATIVE MAILBOX DESIGNS, LLC WILL NOT BE LIABLE FOR AN ACCIDENTAL OR CONSEQUENTIAL DAMAGE. Creative Mailbox Designs, LLC will not be

liable for the inability of the Applicant to use the Product(s) for any purpose, and specifically Creative Mailbox Designs, LLC WILL NOT BE LIABLE FOR LOSS OF PROFITS OR FOR "DOWN TIME".

6. TAXES. Applicant will pay all sales and use taxes, all personal property taxes, and all other taxes whatsoever.

7. INDEMNIFICATION. Applicant will indemnify and hold Creative Mailbox Designs, LLC (including all agents, employees, officers and managers) harmless from any liability, including reasonable attorney's fees, of any kind including the NEGLIGENCE of Creative Mailbox Designs, LLC its agents and employees, arising out of the possession, installation, maintenance, repair, use, operation and, or in the alternative, failure of any Product(s), whether defective or not.

8. ATTORNEY'S FEES. Creative Mailbox Designs, LLC retains an attorney to enforce any provision of the Application, or to defend any action brought by Applicant, its agents or employees, against Creative Mailbox Designs, LLC, whether the action sounds in contract, in tort or otherwise, or to collect any payment due to Creative Mailbox Designs, LLC from Applicant, its agent or is instituted, Creative Mailbox Designs, LLC will be entitled to recover from Applicant all cost and expenses incurred including a reasonable attorney's fee, which will not be less than ten percent (10%) of the amount due if suit is for the collection of monies. A reasonable attorney's fee includes but is not limited to fees incurred for trial, appellate proceedings, and post-judgment proceedings, or in participating in any bankruptcy or insolvency proceeding filed by or against the Applicant. Any judgment rendered against Applicant will include a provision allowing for the subsequent assessment and award of attorney's fees and costs incurred after judgment by Creative Mailbox Designs, LLC for the enforcement or collection of the judgment and reserving jurisdiction to the trial court for purpose of making such award.

9. CONSENT TO JURISDICTION/JURY TRIAL. Applicant and Creative Mailbox Designs, LLC each hereby waive any right to a trial by jury in any action brought by or against the Applicant and involving Creative Mailbox Designs, LLC, whether such claims sound in contract, tort or otherwise, involving any Product(s) sold by Creative Mailbox Designs, LLC, to the Applicant, any repairs to any Product(s) or any credit extended by Creative Mailbox Designs, LLC, to the Applicant may be brought in the Florida Civil Courts for Hillsborough County, Florida. By executing and delivering this Application, the Applicant accepts for itself, generally and unconditionally, the non-exclusive jurisdiction of the aforesaid Courts, and irrevocably agrees to be bound by any judgment rendered thereby in connection with any said matters. Applicant agrees that a summons and complaint commencing an action or proceeding in either of said aforesaid Courts shall be properly served and shall confer personal jurisdiction if served personally or by certified mail to it at its address designated pursuant hereto, or as otherwise provided under the laws of Florida. The parties hereby waive any claim that Hillsborough County Florida is an inconvenient forum and any claim that any action or proceeding arising out of or relating to the transactions contemplated by this Application in either of the aforesaid Courts lacks proper venue and/or jurisdiction. In addition, at its option, Creative Mailbox Designs, LLC may initiate proceedings in any other Court having jurisdiction.

10. NON-WAIVER. The failure of Creative Mailbox Designs, LLC at any time to enforce any default or right reserved to it or to require strict performance of any of the terms of this Application or any contact by Applicant at the time designated will not be a waiver of any such default or right, nor will it in any way affect the right of Creative Mailbox Designs, LLC to

later enforce such provisions. The remedies of Creative Mailbox Designs, LLC are cumulative and not alternative.

11. PURCHASE ORDERS. No purchase order terms are acceptable unless Creative Mailbox Designs, LLC specifically, in writing, agrees to terms as stated on the purchase orders. All terms of sale as designated by Creative Mailbox Designs, LLC shall prevail. No terms or conditions of purchase orders will become part of any Creative Mailbox Designs, LLC Sales Agreement, or other document unless approved in writing by Creative Mailbox Designs, LLC.

12. Unless specifically documented on an account remittance, Creative Mailbox Designs, LLC may at its discretion, apply any and all payments or credit against any open amount or any open charges, in any order which Creative Mailbox Designs, LLC deems fit or appropriate.

13. Continued solvency of the undersigned is a pre-condition and a continuing condition to any sale by Creative Mailbox Designs, LLC. The undersigned agrees to supply Creative Mailbox Designs, LLC upon demand, a statement representing that the undersigned is solvent at the time and further agrees to provide copies of any financial statements requested by Creative Mailbox Designs, LLC.

14. CHOICE OF LAW. The terms and conditions of this Application will be construed in accordance with the laws of Florida, without regard to the laws or Court decisions concerning choice-of-law in said State.

15. CAPTIONS. The captions are solely for convenience and will neither add nor detract from this Application.

\_\_\_\_\_ By initials placed herein, Applicant has reviewed the Terms and Conditions of this Application and agrees that they are incorporated as terms which apply to the credit request presently under consideration as well as any credit extended by Creative Mailbox Designs, LLC to the Applicant in the future.



## Banking Reference

Date:	
Company Name:	

Banking Institution:	
Street Address:	
City:	
State:	
Zip:	
Contact Name:	
Phone Number:	
Fax Number:	
Email Address:	
Account Number:	

Banking Institution personnel:

Please complete the following information and return to the fax number listed below:

Date Account opened	
High Balance	
Low Balance	
Average Balance	
***Last 12 months	
NSF Times	

<b>Name</b>	<b>Title</b>	<b>Date</b>

**Signed**

The undersigned \_\_\_\_\_, authorizes the above banking institution to release the information requested above to Creative Mailbox & Sign Designs.

Print Name: \_\_\_\_\_

**Please fax completed reference immediately**  
**ATTENTION: CREDIT DEPARTMENT (813) 818-7200**  
**Any questions, please call (813) 818-7100**



## Request for Taxpayer Identification Number and Certification

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

<b>Print or type See Specific Instructions on page 2</b>	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.

<b>Social security number</b>									

**OR**

<b>Employer identification number</b>									

**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.)

<b>Sign Here</b>	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 <sup>1</sup>	Generally, exempt recipients 1 through 7 <sup>2</sup>

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup> 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](http://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](http://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](http://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 <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
5. Sole proprietorship or single-owner LLC	The owner <sup>3</sup>
For this type of account:	Give name and EIN of:
6. Sole proprietorship or single-owner LLC	The owner <sup>3</sup>
7. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
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

<sup>1</sup> 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.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> 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.

<sup>4</sup> 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.