

GEORGIA

Any licensed real estate professional is eligible to sell HUD Homes. It's a simple process to qualify. All you have to do is have your Designated Broker (company's principal broker or broker-in-charge) complete the following forms: SAMS 1111, SAMS 1111A, IRS W-9, Broker Checklist, and attach the required documentation and MAIL or DELIVER to the office listed below.

PEMCO, LTD.
Piedmont Center, Building Five, Suite 310
3525 Piedmont Road, N.E., Atlanta, GA 30305
Attn: Broker Registration

After we check your forms for accuracy and completeness, your registration package will then be sent to HUD for processing. It usually takes about 8 weeks for HUD to process your application. When your application is processed, HUD will assign the broker (not individual agents) a NAID Number (Name and Address Identifier Number) which is required to submit a bid. Please check our website periodically under General Listing / Real Estate Agent's Corner / "Check your NAID Number" to see if your application has been processed. You will be asked to enter your employing broker's Federal ID Number or Social Security Number. If your application was processed, you will be able to view your NAID number, otherwise you will need to check again later.

Once the employing broker becomes certified and is assigned a NAID Number, you and your sales agents can show, advertise, and submit bids on HUD Homes. HUD requires the employing broker's signature on most forms and on the sales contracts.

Important! NAID Registration application packages must be fully complete (use checklist*). Any incomplete packages will be returned for completion. Please carefully review your registration package for completeness before sending it to us to avoid risking delay in processing your application. Remember HUD may take 8 weeks to process. We strongly recommend that you use the Broker Certification Checklist to ensure your application package is 100% complete. All applications must be mailed or delivered to the address above. Do not fax. Faxed copies are *not acceptable* and will not be considered as received. If you have any questions, please call our office.

NAID Registration Application:

- ALL of the forms listed below must be included in your registration package along with all required documentation (see checklist*).

SAMS 1111

SAMS 1111A

IRS W-9

Broker Certification Checklist*

- All forms must be legible and completed in ink.
- All forms must have **original signatures and must be signed in blue ink**.
- All supporting documentation must be legible.

Annual NAID Renewal is Required. In order to avoid deactivation of your NAID Number and to ensure that your HUD-issued NAID number stays current, you must renew your broker registration annually. Using the same forms (SAMS 1111, SAMS 1111A, IRS W-9), complete the sections that apply and submit all required documentation. Caution! Do not delay renewal as you must re-register before your current registration expires or you risk having your NAID Number deactivated by HUD. Bidding privileges will not be extended to any broker or agent whose NAID number is inactive. The broker must wait for the NAID number renewal in order to be eligible to place bids. You may look up your re-certification date on our website by using the "Check NAID Status" located under General Listing / Real Estate Agent's Corner.



BROKER CERTIFICATION CHECKLIST
Georgia

Thank you for taking the time to become a HUD registered broker. In order for us to process your Registration Package in a timely manner, we would like you to take a few minutes to complete this checklist. All three forms (SAMS-1111, SAMS-1111A, IRS Form W-9) are available on our website at www.hudpemco.com. Please note that all incomplete packages will be returned for completion and will delay the registration process. For assistance, please contact our office at 404-995-7111.

Company & Broker Name (print):

- > All documents must be legible and completed in ink.
> All signatures must be signed in BLUE ink.
> Original completed forms only, faxed copies are NOT acceptable.

Checklist for Brokers Registering with a Federal Tax ID/Employer ID Number
Note: If your company has been assigned a Federal Tax ID Number you are required to use that number to register.

SAMS-1111: Payee Name and Address (only one Broker per office can register)
Section I
Did you place an "X" in the box for Payee Type (1a, 1b, or 1c)?
Section II
Did you complete boxes 2a, 2b and 2c?
The EIN MUST match the company name listed on the Tax Verification Document (W-9).
Did you complete box 4?
Box 4 - Fill in NAID number if currently registered (even if NAID is inactive) or "N/A"
Did you complete boxes 7 through 16? (Required)
Box 8 - Must be Physical Address (PO Box or Corporate Office can go in box 10).
Box 9 - "DBA" name may be listed here.
Box 14 - Enter email address for the Broker of Record AND fax and phone numbers (Required)
Section III
Boxes 17 through 20 - The Broker, Office Manager, or Responsible Party must complete these boxes.

SAMS-1111A: Selling Broker Certification
The broker MUST sign this form in BLUE ink. Originals only, faxed copies are not acceptable. Broker information listed on this form MUST "match" the information listed on SAMS-1111.
Did you sign (required) and date HUD's Earnest Money Policy in BLUE ink?
Did you sign and date HUD's Non-Discrimination Policy in BLUE ink? If you are exempt from this policy then go on to the next block.
Did you enter the EIN/TIN? This number MUST match box 2a on the SAMS-1111 form and W-9.
Did you complete the broker information blocks? All spaces must be filled in (company name MUST be identical to Line 2b of SAMS-1111).

IRS Form W-9: Request for Taxpayer ID Number & Certification.
The broker MUST sign this form in BLUE ink. Originals only, faxed copies are not acceptable.
Did you fill-in the blocks at the top of the form?
Did you complete Part I? The taxpayer ID MUST match the one disclosed on SAMS-1111 form.
Did the broker sign and date under Part II? The date entered must be the current date.

Checklist for Sole Proprietors / Individuals Registering with a Social Security Number
Note: If you are using a SSN to register, you must use an individual name. Example: Jane Doe vs. Jane Doe & Assoc.

SAMS-1111: Payee Name and Address
Section I
Did you place an "X" in the box for Payee Type (1a, 1b, or 1c)?
Section II
Did you complete boxes 3a and 3b?
Your Social Security Card must show the same name as what was entered here.
Did you complete box 4?
Box 4 - Fill in NAID number if currently registered (even if NAID is inactive) or "N/A"
Did you complete boxes 7 through 16? (Required)
Box 8 - Must be Physical Address (PO Box can go in box 10).
Box 14 - Enter email address for Broker of Record AND fax & phone numbers (Required).
Section III
Boxes 17 through 20 - The Broker, Office Manager, or Responsible Party must complete these boxes.

SAMS-1111A: Selling Broker Certification
The broker MUST sign this form in BLUE ink. Originals only, faxed copies are not acceptable. Broker information listed on this form MUST "match" the information listed on SAMS-1111.
Did you sign (required) and date HUD's Earnest Money Policy in BLUE ink?
Did you sign and date HUD's Non-Discrimination Policy in BLUE ink? If you are exempt from this policy then go on to the next block.
Did you enter the EIN/TIN? This number MUST match box 2a on the SAMS-1111 form and W-9.
Did you complete the broker information blocks? All spaces must be filled in (company name MUST be identical to Line 2b of SAMS-1111).

IRS Form W-9: Request for Taxpayer ID Number & Certification.
The broker MUST sign this form in BLUE ink. Originals only, faxed copies are not acceptable.
Did you fill-in the blocks at the top of the form?
Did you complete Part I? Taxpayer ID (SSN) MUST match what was entered on line 3a of SAMS-1111.
Did the broker sign and date under Part II? The date entered must be the current date.



BROKER CERTIFICATION CHECKLIST - Georgia
(Continued)

IN ADDITION, THE FOLLOWING DOCUMENTATION IS REQUIRED AND MUST BE SUBMITTED WITH YOUR COMPLETED FORMS (SAMS-1111, SAMS-1111A, IRS FORM W-9).

_____ Copy of current Driver’s License if registering with a Social Security Number.

_____ Copy of Social Security Card if registering with a Social Security Number.

_____ Proof of Federal Taxpayer ID if registering with a Federal Taxpayer ID Number.

_____ Copy of Current Broker License – *Only one broker per office can certify.*

Copy of Small Pocket Card

- The Broker License MUST display an expiration date.
- The Broker License MUST have at least **60 days** until expiration, or **HUD will not process.**
- Broker License number MUST be legible.
- The Broker License number MUST match the number entered on the SAMS-1111A form.
- A Corporation, Associate, Officer or Branch Office license **is not** acceptable.

_____ Copy of a recent telephone bill, utility bill or bank statement.

- Does the **name** on the bill/statement match the name in Box 3 on form SAMS-1111? MUST match.
- Does the **address** on the bill/statement match the name in Box 3 on form SAMS-1111? MUST match.
- Date on bill/statement must be **no less than 45 days old.**

_____ CHECKLIST (include this checklist). Have you completed the “Company/Broker Name” on page 1?

Email Address and Fax Number (print): _____

Please include contact person’s email address and/or fax number. If we have questions regarding this package, we prefer to contact you by email or fax as we find this is the most expedient way to process your application.

MAILING INSTRUCTIONS: The certification package should be sent to:

PEMCO, LTD.

Piedmont Center, Bldg. Five, Suite 310
3525 Piedmont Road, N.E.
Atlanta, GA 30305

RE-CERTIFICATION: Please remember that you must re-certify annually. It will be your responsibility to track this date and submit a re-certification package timely to ensure your bidding privileges are not interrupted. You can look up your re-certification date on our website under Check NAID Status. Please allow up to 8 weeks for HUD to update your information in their database.

Single Family Acquired Asset
Management System (SAMS)
Payee Name and Address

U.S. Department of Housing
and Urban Development
Office of Housing
Federal Housing Commissioner

Instructions: See Instructions on back for required attachments.

I. Type of Application: (Items 1a - c)

1a. New Payee 1b. Existing Payee 1c. New NAID to Existing Payee

II. Payee's Information (ALL payee types): Complete items 2a, 2b, 2c "OR" 3a, 3b "AND" Items 4 through 20 (REQUIRED)

Enter **Either** Payee's EIN and Business Name or SSN and Individual Name. **NOT BOTH** (Items 2 - 3)

*1099 information to be forwarded to IRS under EIN/SSN and name shown in Items 2 or 3, and address shown in Item 8.

*2a. EIN	*2b. Business Name for EIN in 2a.	2c. Principal Broker's Name (if applicable)	
*3a. SSN	*3b. Individual Name for SSN in 3a. (Last, First, MI)		
4. Payee's NAID (existing or inactive)	5. HOC Area Identifier AH	6. Payee Type(s) SB	7. Business Phone Number (Area Code)

8. Business (Physical) Address (include City, State, and Zip Code + 4)	Remittance Name and Address (Only if different from Business Name and Address)
	9. Name
	10. Address (include City, State, and Zip Code + 4)
11. Minority-owned? If Yes, check type <input type="checkbox"/> Yes <input type="checkbox"/> No	

<input type="checkbox"/> Black American (BL)	<input type="checkbox"/> Asian Indian American (AI)	14. Name of Contact Person (Broker of Record)
<input type="checkbox"/> Asian Pacific American (AP)	<input type="checkbox"/> Native American (NA)	
<input type="checkbox"/> Hispanic American (HI)	<input type="checkbox"/> Hasidic Jewish American (HS)	Email
12. Small Business Owned? <input type="checkbox"/> Yes <input type="checkbox"/> No	13. Woman Owned? <input type="checkbox"/> Yes <input type="checkbox"/> No	Phone (Area Code)
15. Names of Owners/Principals		Fax (Area Code)

16. Family/External Business Relationship to HUD/M&M Contract employees? <input type="checkbox"/> Yes <input type="checkbox"/> No (If Yes, attach an explanation.)

III. Below is for HUD Use Only (Items 21 - 29) Do not send any attachments other than form SF-3881 to SAMS Service Contractor.

The HOC must take whatever measures it deems appropriate to verify that the prospective payee is a legitimate entity prior to approving this form. In addition to the Form W-9, the HOC may require the Form SSA-7028, Notice to Third Party of Social Security Number Assignment, or the IRS Letter 147C (verifying issuance of an EIN) or any other documents it deems appropriate to maintain sound internal controls over the establishment of payees in SAMS. HOC staff must ALWAYS obtain the Form W-9 and must NEVER approve any SAMS payee form until the name/TIN information on both forms matches. **(Items 17 through 20 "MUST" be completed by either the Broker, Office Manager, or Responsible Party. REQUIRED)**

17. Preparer's Signature (M&M Contractor/M&M GTR/M&M GTM/Closing Agent GTR/ OTHER Sign in Blue Ink)	18. Title	19. Date (mm/dd/yyyy)	20. Phone (Area Code)
X			

21. Selling Broker's Recertification Date	22. Approved for HOC Area(s):
---	-------------------------------

Attach ACH Vendor/Miscellaneous Payment Enrollment Form (SF-3881) for Payee Types AP, CA, HA, NP**, PM, and TS.**

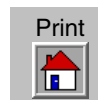
23. **Since our office does not intend to make payments to the subject vendor at this time, we have not included a form SF-3881 to enroll the vendor in the Electronic Funds Transfer Program. Should this situation change and it become necessary to make payments to this vendor, our office will immediately submit a completed form SF-3881 to the SAMS Service Contractor for processing.

24. Reviewer's Signature (Supervisory M&M Contractor/ M&M GTR/Closing Agent GTR or Designee)	25. Title	26. Date (mm/dd/yyyy)	27. Phone (Area Code)
X			

28. Approver's Signature (HOC Director or Designee)	29. Date of Approval/Submission to Service Contractor (mm/dd/yyyy)
X	

This information enables HUD to record and process financial transactions in its automated SAMS to dispose of acquired single-family properties. HUD reimburses M&M Contractors for their services in maintaining, marketing, and selling HUD homes, and HUD collects funds associated with the sales of these properties. The information enables HUD to create and maintain sound financial management practices and effective internal controls over the property disposition program. A response is required to obtain or maintain a benefit.

Privacy Act Statement. The Department of Housing & Urban Development (HUD) is authorized to collect the information on this form by the U.S. Housing Act of 1937, as amended. The Housing & Community Development Act of 1987, 42 U.S.C. 3543, authorizes HUD to collect Social Security Numbers (SSN). The information is being used as Payee reference information, IRS 1099 applicability, minority data collection information, payment remittance instructions and proof of business viability. The SSN is used as a unique identifier. HUD may disclose this information to Federal, State and local agencies when relevant to civil, criminal, or regulatory investigations and prosecutions. It will not be otherwise disclosed or released outside of HUD, except as required and permitted by law. Providing the SSN is mandatory. Failure to provide the information could result in a delay or rejection of your eligibility approval.



Single Family Acquired Asset Management System (SAMS)
Selling Broker Certification

U.S. Department of Housing and Urban Development **Broker "must" sign in BLUE ink.**
 Office of Housing **Please submit original signed copy (REQUIRED).**
 Federal Housing Commissioner

Public reporting burden for this collection of information is estimated to average 12 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

This information enables HUD to record and process financial transactions in its automated Single Family Acquired Asset Management System (SAMS) to dispose of acquired single-family properties. HUD reimburses M & M Contractors for their services in maintaining, marketing, and selling HUD homes, and HUD collects funds associated with the sales of these properties. The information enables HUD to create and maintain sound financial management practices and effective internal controls over the property disposition program. A response is required to obtain or maintain a benefit.

Privacy Act Statement. The Department of Housing & Urban Development (HUD) is authorized to collect the information on this form by the U.S. Housing Act of 1937, as amended. The Housing & Community Development Act of 1987, 42 U.S.C. 3543 authorizes HUD to collect Social Security Numbers (SSN). The information is being used as vendor reference information, minority data collection, payment/remittance instructions and proof of business viability. The SSN is used as a unique identifier. HUD may disclose this information to Federal, State and local agencies when relevant to civil, criminal, or regulatory investigations and prosecutions. It will not be otherwise disclosed or released outside of HUD, except as required and permitted by law. Providing the SSN is mandatory. Failure to provide the information could result in a delay or rejection of your eligibility approval.

Instructions: Send completed form to local HUD HOC, Attn: Director, REO Division

1) Earnest Money Deposit (sign below "required")

As a condition to participate in HUD's single family REO sales program, I agree to abide by the Department's earnest money policy.

Should HUD instruct me to collect earnest money deposits from prospective buyers, I agree to do so at the time the contract is written and, according to HUD's instructions, deposit such funds either in my escrow account (or client's trust account) or in such other manner as HUD may direct no later than the close of the next banking day; or forward such deposits to HUD with the contract.

I understand that I am fully responsible for any deposit accepted and placed in my escrow account (or client's trust account). I also understand that any deposit accepted and forwarded to HUD with a contract will only be in the form of a cashier's check, certified check, or money order with no termination date or cancellation provision.

Earnest money deposits being held in my escrow account (or client's trust account) shall be accounted for at the sales closing, unless the contract is terminated. I agree to immediately comply with HUD's instructions for the ultimate disposition of each earnest money deposit.

I agree to fully explain to each purchaser, prior to a contract being written, HUD's earnest money forfeiture policy.

Broker's Signature (Required) & Date (mm/dd/yyyy)

X

I am a signatory to a voluntary affirmative marketing agreement between HUD and the local board named:

For this reason, I am exempt from signing the non-discrimination portion of this certification.*

2) Non-Discrimination (sign below if you agree)*

The undersigned broker participating in the sales of HUD-owned properties agrees that neither she/he nor her/his sales or rental personnel, employees or others authorized to act for her/him, in violation of Title VIII of the Civil Rights Act of 1968 (the "Fair Housing Act" Title VIII or Public Law 90-284) or Executive Order 11063, will decline to show or will discriminate in the sale or rental of any property now or hereafter listed with her/him.

It is further agreed that the undersigned will: (1) refrain from discrimination on the basis of race, color, creed, religion, sex, national origin, age or handicap in the sale or rental of property; (2) instruct their staffs in the policies of nondiscrimination and all applicable local, State, and Federal fair housing laws; (3) prominently display the Fair Housing Poster in all offices in which sale and rental activity takes place; (4) use the HUD-approved Equal Housing Opportunity logo, slogan, or statement in all advertising in conformance with the Advertising Guidelines for Fair Housing; (5) utilize any available minority media (in addition to other media that is used) when advertising HUD-owned properties; and (6) maintain a nondiscriminatory hiring policy in affirmatively recruiting from both minority and majority groups for staff.

Violation of any of the above provisions shall be subject to debarment procedures set forth in 24 CFR 24.

Broker's Signature (Required if you agree) & Date (mm/dd/yyyy)

X

Broker's Name (Please print or type)	Telephone Number (include area code)
Broker's License Number	TIN/SSN

Company's Name & Mailing Address (include City, State, and Zip Code)

For HUD Use Only

NAID

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	
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. 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.) **This form must be signed in BLUE ink. Submit original signed copy (REQUIRED).**

Sign Here

Signature of
 U.S. person ▶

Date ▶

Purpose of Form

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

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

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

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.

Foreign person. If you are a foreign person, use the appropriate Form W-8 (see **Pub. 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 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 30% of such payments (29% after December 31, 2003; 28% after December 31, 2005). 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, or
2. You do not certify your TIN when required (see the Part II instructions on page 4 for details), or
3. The IRS tells the requester that you furnished an incorrect TIN, or
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**.

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 social security card. 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 social security card 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.

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 on-line at www.ssa.gov/online/ss5.html. 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 get Forms W-7 and SS-4 from the IRS by calling 1-800-TAX-FORM (1-800-829-3676) or from the IRS Web Site at www.irs.gov.

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, 3, 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 or Archer MSA 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**, but you may also enter your business or "DBA" name. You may use either your SSN or EIN (if you have one).

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.)

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. 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, and the District of Columbia to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, or to Federal and state agencies to enforce Federal nontax criminal laws and to combat terrorism.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 30% 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.

