

CREDIT APPLICATION

Ohio – COL – CTH - CZV

Legal Business Name:	
Trade Names (DBA):	
Address:	
City / State / Zip:	
County:	Business Telephone #:
Shipping Address:	
Principal Name (1):	Social Security Number:
Principal Name (2):	Social Security Number:
Type of Business: Sole Proprietorship	Partnership Corporation LLC
Purchase Type: Residential	Commercial Both
Date Established:/ Fe	ederal Tax ID Number:
Will your purchases be tax exempt?Y	_ N If "Y" attach Blanket Exemption Certificate
(In the event that a specific purchase is tax exempt, the app	licant must provide a Unit Exemption Certificate at the time of purchase)
Accounts Payable Contact Name:	Email Address:
Accounts Payable Telephone Number:	Fax Number:
Invoice and Statement Delivery: US Mail	Email:
Line of Credit Requested: \$	Credit lines of \$10k or more will require a current income
Prior Year Sales: \$	statement / balance sheet with the customer application.
OFF	ICE USE ONLY
Application Status:Approved Denie	d Credit Limit: \$
Account #: Parent Account #:	Terms:
Dealer Brand:	EPA DL PG FS B/S
Salesperson: Sales (1) Sales (2)	Pricing:
Date WLS Sent:	CIN NKY

ACCOUNT AGREEMENT

The "Customer", that is the entity applying to THE HABEGGER CORPORATION ("The Habegger Corporation") for the right to make commercial credit purchases on an open account basis, warrants that the information provided on this credit application is true and accurate. The Customer hereby agrees that if credit is, or has been extended, all purchases made from The Habegger Corporation are subject to the following terms and conditions:

1) To assist The Habegger Corporation in making any credit decision, at any time, the Customer's main principals and Guarantor(s) authorize The Habegger Corporation to, from time to time, to inquire and obtain from any bank, lending institution, credit reporting agency, and/or other reference, whether or not listed in the attached credit application, any and all information relating to the Customer's credit worthiness or financial condition and/or the Customer's principals' credit worthiness or financial condition and/or the Guarantor(s) personal credit worthiness or financial condition. The Customer also authorizes The Habegger Corporation and its designees to file a UCC-1 financing statement to maintain a first priority security interest in equipment, inventory, and all other assets of the business tangible or intangible. The Customer understands that The Habegger Corporation may report the Customer's performance under the terms of this Account Agreement to credit reporting agencies or other authorized entities including, but not limited to, the owner of real property which The Habegger Corporation has the right to lien. The Customer agrees to release, indemnify, defend and hold harmless The Habegger Corporation and its employees, agents, and designees for any and all liability or claims resulting from the periodic credit inquiry or reporting efforts.

2) Unless otherwise agreed to in writing, the terms on the Customer's account is 1% 10th, Net 30th (the Customer may take a 1% discount on an invoice(s) paid by the 10th day of the following month for which it was billed, unless the customer's account is past due); otherwise payment is due on the last day of the following month for which it was billed. The Habegger Corporation is not a lending institution, this is not a revolving account. If payment is not made on an invoice(s) by the last day of the following month for which it was billed, the Customer's account will be deemed past due, and is subject to a service charge on past due amounts at the Annual Percentage Rate of 18% (1.5% per month), or at the highest rate as allowed by law, which shall accrue from the due date of the invoice until paid. The Customer understands should a service charge be imposed, it does not authorize payment to be made in installments or in any other manner than provided herein. In the event a Customer's check is returned by their bank as "unpaid", The Habegger Corporation, reserves the right to assess a \$50.00 returned check fee per check returned. The Habegger Corporation, reserves the right to hire an attorney or collection agency to assist in the recovery of any unpaid balance owed by the Customer. Any attorney's fees, collection agency fees, collection costs, expenses and court costs, including but not limited to, post-judgment attorney's fees and costs, whether or not the "suit" is initiated by The Habegger Corporation will be paid by the Customer. The validity, effect, and interpretation and performance of this "Account Agreement" shall be governed by the laws and statutes of the State of Ohio.

3) In the event that a Customer's purchase(s) falls under the scope of the State of Ohio's Construction / Mechanical Lien Laws, The Habegger Corporation, reserves the right to protect its lien rights to ensure that payment is received within the prescribed time frame of the "last furnishing" for a specific job/order. This should not be construed as a derogatory action, such action not only protects The Habegger Corporation but in effect protects the Customer.

4) The Habegger Corporation reserves the right, at any time, to suspend credit, change the terms and conditions of the account agreement, or demand adequate security from the Customer when, in The Habegger Corporation's sole opinion, the Customer's financial condition so warrants. (Should an invoice(s) on the Customer's account exceed 60 days delinquent, The Habegger Corporation reserves the right to place the Customer's account on "credit hold" at which time all future purchases must be made in cash (COD).) In the event any billing is not paid when due, payment thereafter, regardless of prior terms and conditions, will become immediately due. Acceptance by The Habegger Corporation of less than full payment shall not be construed as a waiver of The Habegger Corporation's rights hereunder or state law. Payment(s) received or credits authorized by The Habegger Corporation may be applied to such portions of the Customer's unpaid account as The Habegger Corporation deems appropriate. The Customer agrees that any line of credit desired or approved is not a limitation of liability, and the Customer further agrees that it will be responsible for valid charges / debits in excess of the Customer's line of credit whether desired or approved.

5) In the event of a Warranty return, the Customer agrees not to withhold payment for any invoice pending a warranty credit(s). All warranty returns must be accompanied by a Service Credit Application (SCA). Upon receipt, The Habegger Corporation will process and/or monitor the warranty process and notify the customer as to the warranty credit.

6) The Customer agrees to notify The Habegger Corporation, in writing, thirty (30) days prior to any change in the ownership or business structure of the Customer entity and further agrees to be jointly and severally liable for all purchases by the new business structure/entity/owner should said notification not be given. Upon notification of the change in ownership or business structure The Habegger Corporation may, on demand, regardless of the terms herein or on any invoice(s), require all outstanding account balances be paid in full. The Habegger Corporation may refuse to make further sales or extend further credit pending approval of the new business structure's and/or owner's credit, the approval of which shall be at The Habegger Corporation's sole discretion.

7) This Account Agreement supersedes and replaces all prior written and oral agreements, representations, and understandings between The Habegger Corporation and the Customer. In the event of any conflict between the language of this Account Agreement and the language of an invoice / statement, the language of the Account Agreement shall control. No terms or conditions of the Customer's purchase orders different from the terms of the Account Agreement will become part of any agreement between the parties unless specifically approved, in writing, by the Habegger Corporation. This Account Agreement will be governed by the laws of the state of OHIO.

8) If a Customer's application for commercial credit is denied, the Customer has the right to a written statement of the specific reason(s) for the denial. To obtain this statement, please contact The Habegger Corporation's assigned Credit Manager within 60 Days from the date the Customer is notified by The Habegger Corporation of its decision. In return, the Customer will be sent a written statement of reason(s) for denial within 30 days. The Federal Equal Credit Opportunity Act prohibits a creditor from discriminating against the credit applicants race, color, religion, national origin, sex, marital status, age (provided that the applicant has the capacity to enter into a binding contract) or because the applicant has, in good faith, exercised any right under the Consumer Credit Opportunity, Washington DC 20580.

REFERENCE INFORMATION

Bank / Londing Institution

Dank / Lending institution					
Bank Name:		Branch Locati	Branch Location:		
Bank Address:		City / State /	City / State / Zip:		
Account Number:		Phone Numb	Phone Number:		
Lending Officer:		Fax Number	·:		
Trade References					
Company Name:		Contact:			
Account No.:	Phone:		Fax:		
Company Name:		Contact:			
Account No.:	Phone:		Fax:		
Company Name:		Contact:			
Account No.:	Phone:		Fax:		
Has the customer or any other	owner or officer e	ver done business	with The Habegger Corporation?		
YesNo If yes, w	hen?				
Under what names?					
In the past 7 years has the bankruptcy or otherwise sough			er declared personal or business Court? Yes No		
If yes, state when and where:					

Disclosures / Authorizations

Customer's Signature and Authorization for Disclosure of Business Credit Information: The Customer authorizes the release of credit information to The Habegger Corporation or its designee from any source, including credit reporting agencies, banks, lending institutions and trade references listed herein. The applicant has read and understands the "Account Agreement" on page 2 of the credit application. The customer's signature represents that all information contained in this credit application is true, correct, and complete and has been provided for the purpose of obtaining a credit account from The Habegger Corporation. The person(s) executing this agreement has been authority to bind the customer to enter into the credit application terms and conditions.

Signature (1):	Date:	
Print Name:	Title:	
Signature (2):	Date:	
Print Name:	Title:	

INDIVIDUAL PERSONAL GUARANTY

The personal guarantee is made by the undersigned to The Habegger Corporation in order to induce The Habegger Corporation to extend credit for the sale of goods or materials to the customer.

I / We hereby absolutely and personally guarantee to The Habegger Corporation the prompt and full payment of all amounts, obligations, and indebtedness due The Habegger Corporation from the customer. This Personal Guarantee extends to, and guaranties prompt and full payment of all service charges, interest, expenses, collection costs, collection agency fees, attorney's fees, and post-judgment costs and attorney's fees incurred by The Habegger Corporation by reason of default by the customer and/or its guarantor(s). This Personal Guarantee is a continuing, primary, and unconditional personal obligation and covers all existing and future obligations and indebtedness of the customer to The Habegger Corporation. I / We hereby waive notice of default, non-payment and notice thereof. I / We consent, and therefore this Personal Guarantee applies, to any modification or renewal of customer's agreement with The Habegger Corporation hereby guaranteed. If more than one person signs below, each signor is a Guarantor hereunder and agrees to be jointly and severally liable herein. The release of one Guarantor's liability will not affect the liability of another Guarantor. This Personal Guarantee may be executed in counterparts each of which will constitute one and the same instrument; a faxed or photocopied Personal Guarantee shall be as valid as the original.

This Personal Guarantee remains valid and binding notwithstanding any change in the nature, structure, composition, ownership, merger or consolidation of the Customer. This Personal Guarantee shall be binding on my / our heirs, executors, representatives and designees. I / We waive any rights I / we may have to require The Habegger Corporation to proceed against the customer or pursue any other legal remedy prior to enforcing this Personal Guarantee. I / We warrant that the waivers above are made with my / our full knowledge and careful consideration and are reasonable and not contrary to public law or policy. The validity, effect, interpretation and performance of this Personal Guarantee shall be governed by the laws of the State of Ohio and covers all amounts owed to The Habegger Corporation now and in the future, or until such time this agreement is terminated. This shall be a "continuing" guarantee. Diligence, Demand, or Protest of kind is waived It shall remain in full force until the guarantor delivers to The Habegger Corporation written notice revoking it as to indebtedness incurred subsequent to such delivery. Such delivery shall not affect any of the guarantor(s) obligations hereunder with respect to indebtedness heretofore incurred.

CONSENT TO OBTAIN CONSUMER CREDIT REPORT

The undersigned individual(s) who is principal proprietor, partner, or guarantor of the entity applying for business credit, and therefore desirous of a business relationship with The Habegger Corporation, recognizing that his or her individual credit history may be a factor in the evaluation of the credit history of the applicant, hereby consents to the use of the consumer credit report of the undersigned by The Habegger Corporation as may be necessary in the credit evaluation process and for periodic review for the purpose of maintaining the credit relationship.

IN WITNESS WHEREOF, I / We have signed	this Personal Guarantee on this day of20		
Guarantor (1) Name:	Guarantor (1) Social Security Number:		
Guarantor (1) Signature:	Date:		
Guarantor (2) Name:	Guarantor (2) Social Security Number:		
Guarantor (2) Signature:	Date:		
Witness Signature:	Date:		
Vitness Name: Relationship to Guarantor(s):			

PERSMISSIBLE USE OF ACCOUNT

The company hereby authorizes the following representatives to make purchases on the company's behalf:

Are the authorized	purchasers /	on this a	account r	permitted	personal	use on	this acc	ount?
/ a c the duthonized	parenasers			Jernineed	personal		ting acc	ount.

Yes	 No

ACCOUNT SET UP

Print price on order(s)	Yes	No
Print terms on invoice(s)	Yes	No
Purchase order required on order(s)	Yes	No
Print terms on statement(s)	Yes	No
Will there be more than one account?	Yes*	No

*If "Yes":

_____ Summary Statement (all invoices for all account numbers generate on one statement)

____ Multiple Statements (each account number will generate a statement)

REQUIRED DOCUMENTATION

- Copy of Driver's License / State ID Card for any party that signed the credit application or personal guarantee.
- Copy of EPA certificates
- If applying for a line of credit of \$10k or more, attach current income statement and balance sheet.
- Blanket Tax Exemption Certificate claiming sales tax exemption.

In the event that the customer has any questions regarding the application process, the status of their application, or questions regarding their account (once approved), please direct those questions / inquiries to:

Timothy H. Barr Columbus / Central Ohio Regional Credit Manager 614-267-7834 timbarr@habeggercorp.com



tax.ohio.gov

Sales and Use Tax Blanket Exemption Certificate

The purchaser hereby claims exception or exemption on all purchases of tangible personal property and selected services made under this certificate from:

(Vendor's name)

and certifies that the claim is based upon the purchaser's proposed use of the items or services, the activity of the purchase, or both, as shown hereon:

Purchaser must state a valid reason for claiming exception or exemption.

Purchaser's name

Purchaser's type of business

Street address

City, state, ZIP code

Signature

Title

Date signed

Vendor's license number, if any

Vendors of motor vehicles, titled watercraft and titled outboard motors may use this certificate to purchase these items under the "resale" exception. Otherwise, purchaser must comply with either rule 5703-9-10 or 5703-9-25 of the Administrative Code. This certificate cannot be used by construction contractors to purchase material for incorporation into real property under an exempt construction contract. Construction contractors must comply with rule 5703-9-14 of the Administrative Code.

Name (as shown on your income tax return) N. page Business name, if different from above Ы Specific Instructions Print or type Individual/ Exempt from backup Check appropriate box: Sole proprietor Corporation Partnership Other 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) See 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					
	1 1	1	1		1

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

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and

- 2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- 3. I am a U.S. person (including a U.S. resident alien).

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

Sign	Signature of	
Here	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.

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.

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, 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. Check the appropriate box for your filing status (sole proprietor, corporation, etc.), then check the box for "Other" and enter "LLC" in the space provided.

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

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

Exempt From Backup Withholding

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

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

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

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

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),

2. The United States or any of its agencies or instrumentalities,

3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,

4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or

5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation,

7. A foreign central bank of issue,

8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,

9. A futures commission merchant registered with the Commodity Futures Trading Commission,

10. A real estate investment trust,

11. An entity registered at all times during the tax year under the Investment Company Act of 1940,

12. A common trust fund operated by a bank under section 584(a),

13. A financial institution,

14. A middleman known in the investment community as a nominee or custodian, or

15. A trust exempt from tax under section 664 or described in section 4947.

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

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

¹See Form 1099-MISC, Miscellaneous Income, and its instructions.

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/online/ss-5.pdf*. 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 online by accessing the IRS website at *www.irs.gov/businesses/* and clicking on Employer ID Numbers under Related Topics. You can get Forms W-7 and SS-4 from the IRS by visiting *www.irs.gov* or by calling 1-800-TAX-FORM (1-800-829-3676).

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

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

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

Part II. Certification

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

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

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

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

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

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

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

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

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor	The minor ²
(Uniform Gift to Minors Act) 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

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.

^cCircle the minor's name and furnish the minor's SSN.

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

⁴ List first and circle the name of the legal trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.)

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, and the District of Columbia 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.

