



Efficient-Tec International LLC STANDARD TERMS AND CONDITIONS OF SALE

OFFER AND ACCEPTANCE: Purchaser has offered to purchase from Efficient-Tec International, LLC ("Seller") certain lighting products ("Goods"). Seller's acceptance of this offer is expressly conditioned upon Purchaser's assent to the terms and conditions set forth herein. If terms are submitted in response to a purchase order or other written or oral offer of the Purchaser to purchase the Goods, to the extent that there are any material differences or additions in the terms contained in the Purchaser's offer, the terms listed herein shall be considered a counteroffer to sell the Goods to Purchaser under the terms and conditions herein contained. This Acknowledgment supersedes all previous quotations and agreements relating to the Goods. Purchaser's offer, Seller's counteroffer (if any), and any acceptance thereof shall be governed by the laws of the State of Texas. Any action, suit, or other legal proceeding which is commenced to resolve any matter arising under or relating to any provision of this agreement shall be commenced and prosecuted only in a court located in Dallas County, Texas, and Buyer consents to the jurisdiction of such a court.

DELIVERY AND TITLE: Except as may be otherwise specified by Seller, delivery will be FOB point of shipment. All shipping dates are estimated and under no circumstances does Seller guarantee date of shipment. Seller shall not be liable for any delay in delivery of any Goods or any other default due to occurrences or contingencies, including, but not limited to, fire, flood, embargo, strike, failure to secure materials or labor from usual sources of supply, governmental restrictions considered "force majeure", delays occasioned by any subcontractors, acts of God, acts of governmental or military authorities, delay in transportation, labor difficulties or any other circumstances beyond Seller's control which shall prevent Seller from performing in the normal and usual course of its business.

Risk of loss and title to all goods furnished by Seller shall pass directly to Buyer at the FOB point of shipment.

WARRANTIES: THERE ARE NO EXPRESS WARRANTIES HEREUNDER, EXCEPT THAT ALL GOODS SHALL BE FURNISHED IN ACCORDANCE WITH THE DESCRIPTION AND SPECIFICATIONS FURNISHED BY SELLER SUBJECT TO THE STANDARD MANUFACTURING VARIATIONS AND PRACTICES OF SELLER. ALL IMPLIED WARRANTIES (INCLUDING, BUT NOT BY WAY OF LIMITATION, IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS) ARE HEREBY EXCLUDED. ANY OUTSTANDING INVOICE BALANCES BEYOND THE COMPANY'S PAYMENT TERMS WILL VOID ALL WARRANTIES. ANY WARRANTY SHALL EXPIRE TWELVE (12) MONTHS FOLLOWING THE DATE OF SHIPMENT OF SUCH PRODUCTS OR PARTS TO THE PURCHASER. ALL WARRANTY RIGHTS ARE VALID TO THE ORIGINAL PURCHASER OF THE PRODUCTS OR PARTS. ALL WARRANTIES ARE NONTRANSFERABLE TO A THIRD PARTY.

BUYER'S REMEDIES: Claims respecting the condition of Goods or their non-compliance with specifications must be made by Buyer promptly after receipt of such Goods, and Seller must be given reasonable opportunity to investigate. Buyer shall set aside and hold such Goods, without further processing or installation, until Seller advises Buyer regarding the disposition to be made of it, which advice Seller hereby agrees to furnish within a reasonable time. Any transportation charges involved in such disposition shall be borne by Buyer. SELLER'S LIABILITY FOR ANY BREACH OF WARRANTY WITH RESPECT TO GOODS SHALL BE LIMITED TO REPLACEMENT OR REPAIR OF NON-CONFORMING GOODS, OR, AT SELLER'S OPTION, CREDIT OF THE PURCHASE PRICE THEREOF. IN NO EVENT SHALL SELLER BE LIABLE FOR ANY CONSEQUENTIAL DAMAGES OR CLAIMS FOR LABOR, PROCESSING OR INSTALLATION BY REASON OF ANY SUCH BREACH OR WARRANTY. BUYER SHALL HAVE NO RIGHT TO "COVER" BY PROCURING SUBSTITUTE GOODS AT THE COST OR EXPENSE OF SELLER. PURCHASER FURTHER AGREES TO INDEMNIFY AND HOLD SELLER HARMLESS FROM AND AGAINST ALL LOSSES, DAMAGES, OBLIGATIONS, LIABILITIES, SUITS AND CAUSES OF ACTION ARISING FROM ANY BREACH OF WARRANTY UNDER THIS SECTION.

Any action for breach of this agreement arising out of the sale of Goods must be commenced within one year after the cause of action has accrued, or shall thereafter be forever barred.

PRICES: Prices are those in effect at the time of shipment. In the event of a published increase or reduction in prices by Seller, the new price will become effective immediately on the unshipped portion of the order at the time of the change. In no event, however, will a reduction in price be retroactive to shipments made prior to the date of the price change. Upon acceptance by Seller, Purchaser's order will not thereafter be subject to cancellation nor to deferment of deliveries without Seller's written consent.

TAXES: Purchaser shall reimburse Seller for any sales, use, occupation, excise, or other tax arising out of sales of products or services to the purchaser upon receipt of Seller's invoice for the amount of the tax. At the option of the Company, Purchaser shall provide Seller with a tax exemption certificate acceptable to the appropriate taxing authorities.

TERMS OF PAYMENT: Payment terms are 50% non-refundable deposit with the buyer's submission of, and the seller's acceptance of the purchase order. The remaining 50% invoice balance is due in net thirty (30) days after buyer's receipt of the completed order. In the event of late payments or Seller's insecurity with respect to Buyer's credit standing, Seller in its sole discretion, may change its credit terms, terminate its obligations hereunder and/or require payment in advance of delivery. Pro rata payments shall become due as invoiced.

TECHNICAL ADVICE: It is expressly understood that any technical advice furnished by Seller with respect to the use of its goods or services is given without charge and that Seller assumes no obligation or liability for advice given or results obtained, all such advice being given and accepted at Buyer's risk.

CANCELLATION OR REVISIONS: Any order may be canceled or revised by Buyer only upon written approval of Seller in its sole discretion, and upon payment of cancellation or revision charges specified in said approval which shall take into account expenses previously incurred, commitments made by or in reliance upon such order, whether or not such commitments are legally binding on Seller and any other factors considered relevant by Seller.

LIMITATION ON LIABILITIES: The sole and exclusive remedies of the Purchaser shall be those specifically set forth above. Seller's maximum liability for any and all claims arising directly or indirectly from the performance of its obligations hereunder, whether resulting from Seller's negligence or otherwise, shall not in the aggregate exceed the purchase price of the Goods. Under no circumstances shall Seller be liable to the purchaser or any third party for loss of business or profit or any other economic loss, or any incidental indirect, special or consequential damages.

LITIGATION: If Seller prevails in a lawsuit or other action arising out of or related to this sale, the purchased products or services, this agreement, or breach of this agreement, Seller will be entitled to recover its reasonable attorney's fees and costs of suit. Costs include fees for consultations and testimony from experts such as appraisers and engineers. If Seller is required to initiate or defend against litigation with a third party because of the violation by Purchaser of any term or provision of this agreement, or obligation of Purchaser, Seller will be entitled to recover reasonable attorneys fees and costs from Purchaser. Attorney's fees will include those incurred on appeal.

NON-WAIVER BY SELLER: Waiver by Seller of a breach of any of the terms and conditions of any contract shall not be construed as a waiver of any other breach.

Mailing Address	Factory Address
Efficient-Tec International, LLC	same
9659 Wendell Road	
Dallas, TX 75243	

Contacts	Name	Email	Phone/Ext	Mobile #
Co-Owner	Jerry Nickell	jerry@efficient-tec.com	214-221-9405 ext. 108	214-207-3440
Co-Owner	Jay Zahn	jay@efficient-tec.com	214-221-9405 ext. 102	
National Sales Manager	Jerry Nickell	jerry@efficient-tec.com	214-221-9405 ext. 108	
Regional Sales Manager	Kolleen Runge	kolleen@solavantilighting.com	214-221-9405 ext. 111	
Project Manager- Handrails	Jason Bell	jason@eti-s3.com	214-221-9405 ext. 123	
Quotations Manager- Handrail	Dusty Heine	Quotes@ETI-S3.com	214-221-9405 ext. 115	
Quotations Manager-Lighting	Eddy Andre	sales@Efficient-Tec.com	214-221-9405 ext. 105	
Technical- Electrical	Tony Bartoletta	Tony@solavantilighting.com	214-221-9405 ext. 116	
Accounting	Fred Fernandez	accounting@efficient-tec.com	214-221-9405 ext. 103	
Purchasing	Kristi Nguyen	kristi@solavantilighting.com	214-221-9405 ext. 117	
Shipping	Kristi Nguyen	kristi@solavantilighting.com	214-221-9405 ext. 117	
Warranty / RGA	Eddy Andre	sales@Efficient-Tec.com	214-221-9405 ext. 100	
Catalogue Info/Requests	Eddy Andre	sales@Efficient-Tec.com	214-221-9405 ext. 100	

Website	
Lighting URL	www.efficient-tec.com
Handrail URL	www.eti-s3.com
Terms	
Standard Commision	10%
Standard Overage	80/20 split
Date of Current Pricelist	2013
Multiplier to Current Pricelist	0.7
Freight Allowed	Prepaid and add to invoice
Samples Policy	Memo Bill, or keep at 60% disc.
Out of Area Split %	
Destination Credit	25%
Order Entry Credit	25%
Spec Credit	50%
Pricing control	specifying agency



This new SAMPLE POLICY is an effort for EFFICIENT-TEC INTERNATIONAL to give you the opportunity to take advantage of a 60% discount in price to build on a sample stock. This sample price is only good for representative agencies and not available to your customers at this rate.

All Purchase Orders for samples must be billed to you the representative and if needed we can drop ship to your customer.

SAMPLE POLICY-60% discount off the wholesale list price. All sample orders less than \$50.00 are non refundable and all samples not returned within 90 days are non returnable and will be deducted from the next commission check. Only outgoing GROUND shipping charges are refundable, expedited shipping request (NEXT Day, 2nd Day, etc.) will be billed to the customer. Return shipping costs are the responsibility of the customer

If you have any questions concerning the new SAMPLE POLICY please do not hesitate to contact us.

Thank You,

Efficient-Tec International



Showroom Display Purchase Policy

In an effort to assist our partners with the sales and promotion of our products, we have developed the following policy for permanent showroom display purchases.

This policy only applies to wholesale distribution companies that maintain a dedicated fulltime showroom location where our products will be on permanent display.

This policy does not apply to sample purchases, which are sold at the normal distributor discount pricing.

Efficient-Tec will sell display products with a 50% discount off the list pricing for permanent showroom display items.

The offer is limited to no more than 2 pieces of any item and a display order cannot be placed more than one time per calendar quarter with the time between orders of at least 90 days.

Please understand that this is an effort to help everyone in selling more products and is not intended for any other purposes.

Sincerely,

Efficient-Tec International



COMMISSIONS

Sales Agent Commission: The commission payable by the Company to the Sales Agent on orders, solicited within or delivered to the designated territory, shall be 10% of the distributor net price published by the company.

Commissions shall be deemed earned by Sales Agent upon receipt of final payment of confirmed orders by the Company. Commissions earned by Sales Agent shall be computed on the net amount of the invoice rendered for each order, exclusive of freight and transportation costs, and any applicable sales or similar taxes. All commissions earned by Sales Agent shall be due and payable to the Sales Agent latest 30 days after the Company received the final payment due on the confirmed order.

The commission rate may be adjusted through negotiation between the company and the sales agent, for special large quantity contract orders. This adjusted rate will be negotiated and agreed to in writing, prior to bid submissions.

For sales above the set Distributor net price, the "overage" will be split 80/20.

Example:

\$100 Distributor net price
\$150 Sales Price

Commission:

10% of \$100 = \$10
80% of \$ 50 = \$40
\$50

Total Commission earned by the Sales Agent: \$50

For out of Territory Specification sales and Projects, the total Commission split is:

- ❖ 50% for the originating (specifying) agency
- ❖ 25% for the agency in the "sold to" (purchasing entity) territory
- ❖ 25% for the agency in the "destination" (installation) territory.



Hold For Release Orders

Effective 12.10.09

Due to market conditions, international exchange rates, fluctuating raw materials cost, etc, we can only guarantee the pricing on Hold for Release orders for 60 days. Our standard quotations are valid for 30 days and a hold for release order will allow an additional 60 days. After the 60 days, if the order is not released it will be subject to the possibility of a re-quote.

Training Scheduling Questionnaire

In an effort to maximize visits and training for you as our sales representative agency, we need to receive the following information:

1. Contact Person responsible for scheduling and coordinating visits for each office location.
2. Do you have "all office" regional meetings to consolidate training visits?
3. Lead time required to schedule the visit. i.e.- 2 weeks, 2 months, 6 months, etc...
4. Are joint sales calls requested? If so, how many days are allotted for joint sales calls.
5. Typical day of the week for sales meetings.
6. Any other details that may assist us in our training efforts.

When this form is completed, please email to sales@efficient-tec.com or fax to 866.516.1924.



Efficient-tec International
Customer Information Form / Credit Application

A. APPLICANT

Legal Business Name: _____

Street Address: _____ City: _____ State: _____ Zip: _____

Mailing Address: _____ City: _____ State: _____ Zip: _____

Telephone: _____ Fax: _____ Email: _____

Name of Accounts Payable Contact Person: _____ Title: _____

Telephone: _____

Approximate Annual Sales: _____ Credit Line Requested: _____

Type of Business: _____ How Long in Business: _____

B. BUSINESS INFORMATION

Sole Proprietorship Owner: _____ SS#: _____

Partnership Partner: _____ SS#: _____

Partner: _____ SS#: _____

Corporation/LLC President: _____ SS#: _____

Vice President: _____ SS#: _____

Federal Tax No. (If applicable) _____ Sales Tax Exemption Certificate Yes NO (if yes, enclose certificate)

C. BANKING INFORMATION

Bank: _____ Branch: _____ Phone: _____

Address: _____ City: _____ State: _____ Zip: _____

Officer Contact: _____ Acct. No.: _____ Type of Acct. _____

Acct. No.: _____ Type of Acct. _____

I hereby authorize bank named above to release information requested for the purpose of obtaining and/ or reviewing credit.



D. TRADE REFERENCE

TRADE REFERENCE No. 1: Contact: _____ Title: _____
Company Name: _____
Telephone: _____ Fax: _____
Address: _____
City, St, ZIP: _____

TRADE REFERENCE No. 2: Contact: _____ Title: _____
Company Name: _____
Telephone: _____ Fax: _____
Address: _____
City, St, ZIP: _____

TRADE REFERENCE No. 3: Contact: _____ Title: _____
Company Name: _____
Telephone: _____ Fax: _____
Address: _____
City, St, ZIP: _____

TRADE REFERENCE No. 4: Contact: _____ Title: _____
Company Name: _____
Telephone: _____ Fax: _____
Address: _____
City, St, ZIP: _____

TRADE REFERENCE No. 5: Contact: _____ Title: _____
Company Name: _____
Telephone: _____ Fax: _____
Address: _____
City, St, ZIP: _____

TRADE REFERENCE No. 6: Contact: _____ Title: _____
Company Name: _____
Telephone: _____ Fax: _____
Address: _____
City, St, ZIP: _____



I hereby attest that to the best of my knowledge all the information presented in this credit application is true and correct, and I understand that if granted credit terms, Solavanti Lighting's invoices are payable 30 days from the date of issuance. Invoices not paid within the 30 days period are subject to a \$25 late charge processing fee and a 1.5% per month interest charge.

I hereby understand and agree to the terms indicated above and that Efficient-tec International reserve the right to pursue legal fees from past due accounts to the full extent of the law:

X _____ Date: _____

Printed Name _____ Title _____

W-9

**Request for Taxpayer
Identification Number and Certification**

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

Print or type
See Specific Instructions on page 2.

Name (as shown on your income tax return)

Business name, if different from above

Check appropriate box: ☐ Individual/Sole proprietor ☐ Corporation ☐ Partnership
☐ Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶
☐ Other (see instructions) ▶

☐ Exempt
payee

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.

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

Social security number

or

Employer identification number

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. citizen or other U.S. person (defined below).

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

**Sign
Here**

Signature of
U.S. person ▶

Date ▶

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

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

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

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,

- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name" line.

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

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

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

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

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

Exempt Payee

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

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

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

The following payees are exempt from backup withholding:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),
 2. The United States or any of its agencies or instrumentalities,
 3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
 4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
 5. An international organization or any of its agencies or instrumentalities.
- Other payees that may be exempt from backup withholding include:
6. A corporation,
 7. A foreign central bank of issue,
 8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
 9. A futures commission merchant registered with the Commodity Futures Trading Commission,
 10. A real estate investment trust,
 11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
 12. A common trust fund operated by a bank under section 584(a),
 13. A financial institution,
 14. A middleman known in the investment community as a nominee or custodian, or
 15. A trust exempt from tax under section 664 or described in section 4947.

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

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

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

² However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, and payments for services paid by a federal executive agency.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited liability company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting www.irs.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

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

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

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

Part II. Certification

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

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

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

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

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

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

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

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

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
For this type of account:	Give name and EIN of:
6. Disregarded entity not owned by an individual	The owner
7. A valid trust, estate, or pension trust	Legal entity ⁴
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or "DBA" name on the second name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

Note. If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

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

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS personal property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.consumer.gov/idtheft or 1-877-IDTHEFT(438-4338).

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

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.