



HEALTH COMMUNICATIONS INC.

Providers of the TIPS Programs

1101 Wilson Boulevard, Suite 1700
703-524-1200 or 800-438-8477
703-524-1487 or 800-937-8477 (fax)

eTIPS Reseller Agreement

This Agreement by & between Health Communications, Inc (HCI) and _____ (company name or your name) (RESELLER), effective this ____ day of _____ (month), _____ (year) is as follows:

Rights Granted, Restrictions and Obligations Accepted

HCI hereby grants RESELLER a non-exclusive, non-transferable license to market and resell access to the eTIPS training program (the "Services"), pursuant to the terms of this Agreement.

RESELLER shall market and resell the Services solely through the terms of HCI's standard agreement ("Services Agreement"). RESELLER agrees to implement the eTIPS training program as prescribed by HCI in the Services Agreement and as otherwise directed by HCI from time to time.

HCI will provide all resources required by the eTIPS training program for eTIPS delivery, administration, and support no later than 10 business days following the effective date of this agreement. Specifically, HCI's obligations are provision of: (a) a customized link and unique registration code to the eTIPS training program and (b) a Certification Manager Log-in for RESELLER. HCI shall fulfill all access to the eTIPS training program, maintain all student records, process all credit card transactions, process and distribute certificates to passing students, provide certification reporting and perform all other tasks necessary to support the use of the eTIPS training program. HCI expressly reserves the right to revoke the certification of any trainer or participant in the event the trainer or participant fails to maintain the quality control standards of the eTIPS training program. All fulfillment is subject to approval by HCI which shall not be unreasonably withheld.

The RESELLER shall market and promote the eTIPS training program to select customers, and require such customers to submit the appropriate referral code or web link to identify the RESELLER.

The terms of this agreement are strictly confidential. Both parties agree to maintain the confidentiality of the terms of this agreement in the same manner as they protect their confidential information of like substance and importance.

RESELLER acknowledges and agrees that the eTIPS training program user documentation and training materials and all copies thereof ("Materials") constitute valuable trade secrets of HCI or intellectual property, copyrighted material and proprietary and confidential information of HCI and title thereto remains in HCI. All applicable copyrights, trade secrets, patents and other intellectual and property rights in the Materials are and remain in HCI. All other aspects of the Materials, including without limitation, programs, methods of processing, specific design and structure of individual programs and their interaction and unique programming techniques employed therein as well as screen formats shall remain the sole and exclusive property of HCI and shall not be reproduced, copied, used, sold, revealed, disclosed or otherwise communicated, directly or indirectly, by RESELLER to any person, company or institution whatsoever other than for the purposes set forth herein. The right granted hereunder does not transfer to RESELLER or end user or customer any right, title or interest to any Materials. It is expressly understood that HCI shall retain all right, title, and interest, and all intellectual property rights, including, without limitation, all copyrights, trade secrets, and any other intellectual property and proprietary rights to Materials. This Agreement does not grant RESELLER, end users or customer any rights in Materials, or in any improvements, modifications, enhancements or updates to Materials, whether authorized or unauthorized and prohibits RESELLER from reverse engineering, disassembly or decompilation of the Materials.

Covenants of RESELLER

RESELLER covenants that it has all necessary power and authority to enter into the terms of this Agreement and knowingly and willingly enters into this Agreement and all terms and conditions hereof. RESELLER covenants that it will (i) refrain from deceptive, misleading or unethical practices related to the Services and Materials; (ii) make no false or misleading representations with regard to the Services and Materials; and (iii) refrain from publishing or employing, or cooperating in the publication or employment of, any misleading or deceptive advertising material with regard to the Services and Materials. RESELLER covenants that it will not knowingly do anything or take any act in conflict with the terms of this Agreement or its obligations hereunder.

RESELLER covenants that it will comply with all applicable international, national, state, regional and local laws and regulations in performing its duties hereunder and in any of its undertakings with respect to the Services and Materials.

Except as expressly provided herein, RESELLER will pay all costs and expenses incurred in the performance of RESELLER's obligations under this Agreement.

HCI'S Limited Warranty

HCI provides the Materials, including the eTIPS training program, on an "AS-IS" and "AS-AVAILABLE" basis. HCI makes no warranty or guarantee that eTIPS training can prevent intoxication or any issues or problems associated with intoxication. THE WARRANTIES ABOVE ARE EXCLUSIVE AND IN LIEU OF ALL OTHER WARRANTIES, WHETHER EXPRESS OR IMPLIED, INCLUDING THE IMPLIED WARRANTIES OF MERCHANTABILITY, NON-INFRINGEMENT AND FITNESS FOR A PARTICULAR PURPOSE. HCI DOES NOT WARRANT THAT USE OF PRODUCTS WILL BE UNINTERRUPTED OR ERROR FREE, OR THAT THE FUNCTIONS CONTAINED IN PRODUCTS WILL MEET END USERS' REQUIREMENTS.

Limitation of Liability

THE LIABILITY OF HCI FOR DAMAGES UNDER THIS AGREEMENT SHALL BE LIMITED TO MONETARY DAMAGES, AND THE AGGREGATE AMOUNT THEREOF FOR ALL CLAIMS RELATING TO ANY PARTICULAR SERVICES SHALL IN NO EVENT EXCEED AN AMOUNT EQUAL TO THE AGGREGATE FEES PAID TO HCI FROM WHICH THE DAMAGE AROSE. THE WARRANTIES GRANTED TO RESELLER HEREIN ARE PERSONAL TO RESELLER AND SHALL NOT ACCRUE TO ANY THIRD PARTY INCLUDING ANY END USER. UNDER NO CIRCUMSTANCES SHALL HCI BE LIABLE FOR WARRANTIES GRANTED BY RESELLER IN EXCESS OF THOSE GRANTED TO RESELLER HEREIN OR TO THE END USER OR CUSTOMER BY THE SERVICES AGREEMENT. NO PARTY SHALL BE LIABLE TO ANOTHER PARTY OR TO ANY THIRD PARTY FOR INDIRECT, INCIDENTAL, SPECIAL, OR CONSEQUENTIAL DAMAGES, OR DAMAGES FOR LOSS OF PROFITS, REVENUE, DATA OR USE, WHETHER IN AN ACTION IN CONTRACT OR TORT, EVEN IF THE PARTY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES.

Reliance on Disclaimers

RESELLER acknowledges that HCI has set their prices and entered into this Agreement in reliance on the limited warranty, disclaimers of warranty and the limitations of liability and disclaimers of liability set forth in this Agreement and that the same form an essential basis of the bargain between the parties.

Revenue Sharing & Payments

HCI shall pay the RESELLER 40% (forty per cent) of all gross course registration fees directly generated from the RESELLER's marketing and promotional efforts. The RESELLER will be credited for the registration fee ONLY when a participant uses the RESELLER's unique referral code and/or when a participant uses a unique embedded web link assigned by HCI. HCI cannot issue credit for a participant who registers for and completes eTIPS training without using the RESELLER's assigned referral code or web link.

HCI shall make payments to the RESELLER no later than the twentieth (20th) day of each month for the RESELLER's share of the revenue collected from the previous month for the eTIPS training program access. Please note that the RESELLER must accrue at least \$50.00 (fifty dollars) before a credit will be made and/or a check will be issued.

HCI will set the retail price for eTIPS training program access. The RESELLER cannot sell eTIPS training program access above or below the set retail price.

RESELLER shall keep as complete and accurate records as technically possible of all distribution of eTIPS training program access provided and all use and distribution of RESELLER's unique referral code and unique embedded web link assigned by HCI. These records shall include, without limitation, date of sale and the complete name, address, and other contact information for each end user (the "Records"). RESELLER will be given access to Certification Manager, an online data management system that shall clearly set forth the following information for all registrants that use the RESELLER's embedded web link and/or code: (a) course registrations; (b) data on each student that completed the course. RESELLER will maintain, for at least two (2) years after expiration or termination of this Agreement, its Records, contracts and accounts relating to the activities under this Agreement, and will permit examination thereof by authorized representatives of HCI at all reasonable times during the term of this Agreement and for such two (2) year period thereafter.

Term

The term of this agreement shall commence on the date hereof and shall continue, unless sooner terminated as provided herein, for one (1) year and thereafter shall renew for an additional one (1) year term unless either party provides the other party within thirty (30) days prior written notice of the termination.

Termination

This agreement may be terminated by either party without cause with thirty (30) days written notice.

Miscellaneous Terms and Conditions

Independent Contractors. RESELLER is an independent contractor of HCI and shall so represent itself to all other parties. RESELLER, its contractors, subcontractors, agents, and employees shall not be deemed to be employees of HCI by operation of this Agreement. There is no relationship of partnership, agency, employment, franchise, or joint venture between RESELLER and HCI. RESELLER has no express or implied right or authority to bind HCI or to incur any obligation on behalf of HCI.

Assignment. HCI may assign its rights under this Agreement, provided that the assignee shall agree in writing to assume all of HCI's obligations hereunder and further provided that HCI gives prior notice of such assignment to RESELLER. Such assignment shall discharge HCI from any further obligation hereunder. RESELLER shall not assign its rights under this Agreement without the prior written consent of HCI, which consent shall not be unreasonably withheld.

Force Majeure. No party shall be responsible for failure of performance due to causes beyond its control, including, but not limited to, acts of God or nature, labor disputes, actions of any Government agency, and shortage of materials.

Proprietary Markings and Trademarks. RESELLER shall display all proprietary legends included with the Products or as otherwise reasonably requested by HCI. The use of HCI's trademark(s), brand-names and other notices of proprietary rights shall be in the manner reasonably specified by HCI from time to time. RESELLER agrees not to alter, erase, deface or overprint any such notice on anything provided by HCI. RESELLER also will include the appropriate trademark notices when referring to any of HCI's trademarks in advertising and promotional materials. Subject to the restrictions herein, HCI hereby grants to RESELLER a limited, revocable license to use HCI's trade names, trademarks, service marks, logos and designations which are associated with the eTIPS training program solely in connection with RESELLER's activities permitted under this Agreement. RESELLER shall submit to HCI for approval, prior to use, distribution, or disclosure, any advertising, promotion, or publicity in which the trade names, trademarks, service marks, logos or designations of HCI are used. HCI shall have the right to require, at its sole discretion, the correction or deletion of any misleading, false or objectionable material from any such advertising, promotion or publicity. RESELLER has paid no consideration for the use of HCI's trademarks, trade names, logos, or designations, and nothing contained in this Agreement will give RESELLER any ownership right, title or interest in any of them other than as explicitly set forth herein. RESELLER acknowledges that HCI owns and retains all trademarks, trade names, logos, designations, copyrights, patent and moral rights in or associated with the eTIPS training program, and agrees that it will not at any time during or after this Agreement assert or claim any interest in or do anything that may adversely affect the validity of any trademark, trade name,

logo, designation or copyright belonging to or licensed to HCI (including, without limitation, any act or assistance to any act, which may infringe or lead to the infringement of any of HCI's proprietary rights). RESELLER will not have or acquire by virtue of this Agreement or otherwise any vested, proprietary or other right in the promotion of the eTIPS training program or in "goodwill" created by its efforts hereunder. All such "goodwill" shall accrue to HCI. Upon expiration or termination of this Agreement, RESELLER will immediately cease all display, advertising and use of all of HCI's trademarks, trade names, logo or designations and will not thereafter use, advertise or display any trademark, trade name, logo or designation which is, or any part of which is, similar to or confusing with any trademark, trade name, logo or designation associated with HCI.

Jurisdiction and Venue. RESELLER acknowledges that this agreement shall be construed under and in accordance with the laws of the Commonwealth of Virginia. Any suit hereunder may be brought in the state courts in Arlington County, Virginia, and RESELLER hereby submits to the personal jurisdiction and venue therein.

Notices. All notices required or permitted to be given by one party to the other under this agreement will be honored if sent by certified mail, return receipt request, express courier, or facsimile to the parties at the following addresses or to such address as designated by a party in writing:

HCI: Health Communications, Inc. 1101 Wilson Blvd, Suite 1700 Arlington, VA 22209 Fax: 800-937-8477	RESELLER: _____ (company or name) _____ (street address) _____ (city, state, zip) _____ (Fax)
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Waiver and Modification. The waiver by any party of any default by another party shall not waive subsequent defaults of the same or different kind. This Agreement may not be modified except in writing, signed by an officer of HCI and a duly authorized representative of RESELLER.

Severability. In the event that any of the provisions of this Agreement shall be held by a court or other tribunal of competent jurisdiction to be invalid, such provision will be enforced to the maximum extent permissible and the remaining portions of this Agreement shall remain in full force and effect.

Entire Agreement. This Agreement is the complete and exclusive statement of the understanding of the parties, and supersedes all other prior representations between them, whether oral or written, relating to the subject matter of this Agreement.

Section Headings. Section headings are for purposes of convenience and shall not be considered part of this Agreement.

The party executing this Agreement on behalf of RESELLER represents and warrants that he or she has been duly authorized under RESELLER's charter documents and applicable law to execute this Agreement on behalf of RESELLER.

IN WITNESS WHEREOF, the parties have executed this Agreement effective on the date specified below.

HCI: Health Communications, Inc. _____ Trevor Estelle Director of Sales & Marketing _____ (date)	RESELLER: (Company) _____ (Signature) _____ (print name) _____ (title) _____ (date)
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PLEASE NOTE THAT HCI WILL NOT SIGN THE AGREEMENT UNLESS A COMPLETED W-9 IRS TAX FORM ACCOMPANIES THIS DOCUMENT

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2	Name (as shown on your income tax return)	
	Business name, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Other ▶	
	<input type="checkbox"/> Exempt from backup withholding	
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
City, state, and ZIP code		
List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

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.)

Sign Here	Signature of U.S. person ▶	Date ▶
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Purpose of Form

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

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

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

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.

²However, 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. You can 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 (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 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.