



# REGISTRATION FORM

ENIVA USA  
 ORDER LINE: (Toll Free) 1-866-999-9191 MPLS. AREA: (763) 795-8870  
 FAX: (866) 226-7442 OR EMAIL: FORMS@ENIVA.COM  
 2700 CAMPUS DRIVE, PLYMOUTH, MN 55411

EFFECTIVE 08/11/11

OFFICE USE	
Date Rec'd:	_____
I.D. Number:	_____
Invoice No:	_____
Product Rec'd/Shipping:	_____

## Registrant Information

- INDIVIDUAL     CORPORATION     TRUST  
 PARTNERSHIP     SOLE PROPRIETORSHIP

REGISTRANT NAME (First, MI, Last)  
 \_\_\_\_\_

COMPANY NAME (If Applicable)  
 \_\_\_\_\_

REGISTRANT STREET ADDRESS (P.O. BOX must be accompanied by physical address)  
 \_\_\_\_\_

CITY, STATE, ZIP CODE  
 \_\_\_\_\_

E-MAIL ADDRESS (Registrant)  
 \_\_\_\_\_

If there are challenges with the transmission or processing of this application, please contact:  
 NAME: \_\_\_\_\_ TEL: \_\_\_\_\_

PHONE #  
 \_\_\_\_\_

FAX #  
 \_\_\_\_\_

SOCIAL SECURITY # OR EIN #  
 \_\_\_\_\_

**YES!** Please add me to the Eniva E-mail list.

## Membership Selection

**YES!** I want to be an Eniva Member. I am 18 years or older. I have read the conditions of membership on the reverse side of this form and agree to the terms and conditions of membership in Eniva USA.

**WHOLESALE CLUB** Receive immediate Wholesale pricing, literature and rewards!

**PREFERRED CUSTOMER**

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

## Product Order

- Please select Eniva Products with order details from the **Eniva Price List** or visit **www.eniva.com**
- **Wholesale Club Membership (only):** Increase your first order to **\$100 SV** and receive **FREE SHIPPING** on your order (up to \$10 maximum).

	ID#	Description	Qty.	Unit Price	TOTAL
1					
2					
3					
4					

## SmartOrder

**SmartOrder Date for Each Month:**  
 (circle date)

**3rd      6th      10th**  
**13th     17th     20th**

- Backup Qualifying SmartOrder  
 Always Ship Monthly

	ID#	Description	Qty.	Unit Price	TOTAL
1					
2					
3					
4					

• I am selecting the SmartOrder Option. I agree to purchase these products monthly according to the **SmartOrder Option Terms (next page)**. • Normal Shipping Charges Apply

SmartOrder Signature: \_\_\_\_\_ Date: \_\_\_\_\_

## Payment Information

CHECK ONE:  Check/Money Order     Credit Card/Debit Card     Cash

\_\_\_\_\_-\_\_\_\_\_-\_\_\_\_\_-\_\_\_\_\_-  
 \_\_\_\_\_

Exp. Date      Name on Card: \_\_\_\_\_

\_\_\_\_\_-\_\_\_\_\_-      Signature of Cardholder: \_\_\_\_\_

• Visa • MasterCard • Discover • American Express

Web Site: [www.eniva.com](http://www.eniva.com)

See **Important Shipping Information** on next page.

- SHIPPING OPTIONS**
- Standard Up to 12 lbs. 7-10 Days
  - UPS Ground 5-7 Days
  - USPS Priority 3-5 Days
  - UPS Express 3-Day
  - Plymouth Will Call Pick-up

SUB TOTAL	\$
HANDLING	\$ \$ 3.95
SHIPPING	\$
SIGNATURE SERVICE (optional-see next page)	\$
SALES TAX	\$
<b>TOTAL REMITTED</b>	<b>\$</b>

**Please fax this form to 866-811-1733 or scan and email form to: forms@eniva.com**

## Referral Information

PLACEMENT ID NO.      PLACEMENT NAME (FIRST, MI, LAST)  
 \_\_\_\_\_

ENROLLER ID NO.      ENROLLER NAME (FIRST, MI, LAST)  
 \_\_\_\_\_

Note that this email account, forms@eniva.com, accepts forms only. If you have comments or need to communicate additional details, please contact Eniva Customer Service at 1-866-999-9191.

All references to Eniva USA in this Document may also be referenced as Eniva or Eniva Corp.

**www.eniva.com**

## REGISTRATION FORM (continued)

I hereby apply to become a Preferred Customer of Eniva. As a Preferred Customer, I understand and agree that:

1. I am of legal age (18 years or older) and reside in the state in which I enter this registration form.
2. I shall become an Eniva Member upon acceptance of this registration form by the company in accordance with the company's Membership Plan and Policies and Procedures. As a Member, I understand I will purchase products at regular Preferred Customer prices, unless I have purchased the Eniva Wholesale Club Membership or obtained a Lifetime Referral Discount to purchase at Wholesale pricing.
3. The Registration becomes effective upon acceptance of the signed Registration Form by Eniva. At that time, Eniva will assign a unique Member Identification Number which must be used in all official business correspondence and contacts with the company. Eniva allows only one position per person. This may be one Social Security Number or EIN, but not multiple entities or combinations of entities.
4. The company may amend the Policies, Procedures and Compensation Program at any time without prior notice. By signing the Member Registration Form, Members agree to be bound by any such alterations. The continuation of a Member's business constitutes their acceptance of any alterations.
5. The Eniva Membership may be terminated by either party with or without cause.
6. Upon acceptance of the Registration by the Company, I will become an Independent Contractor responsible for my own business. Further, I will not be an employee of the company and will not be treated as such in regards to any laws including but not limited to the Federal Insurance Contribution Act, Federal Unemployment Tax Act, the Social Security Act, income tax withholding or any federal tax laws. It is my responsibility to abide by all state, income and tax laws.
7. I will not use the company's product, programs and company names in any advertisement or promotional material not provided to me by Eniva or pre-approved by Eniva.
8. I am not required to place a monthly minimum purchase; however, I must place a qualified order within each year of membership to retain an active Membership status. I understand that if I fail to make a qualifying monthly purchase I will forfeit my commission check for that month as well as other possible Marketing Plan Benefits. To qualify for commissions, and advancements, I must fulfill published personal requirements including but not limited to: 14 SV points per month for PC (Preferred Customer) and Club Member, 69 SV points per month for Manager and Area Manager, 99 SV points per month for Regional Manager, 129 SV points per month for Senior Regional Manager, Executive Regional Manager, Regional Director, National Director, Executive National Director, 149 SV points for Crown Director, Double Crown Director, Triple Crown Director, Royal Crown Director, and 174 SV points per month for Regional Vice President and National Vice President. Products may not be purchased for the purpose of advancement in the program.
9. Inventory loading or encouraging of inventory loading is strictly prohibited.
10. A Preferred Customer/Member may return product according to the Eniva Return Policy. A Customer/Member must follow the Return Procedure and obtain a Returned Materials Authorization (RMA) number from Eniva Member Services.
11. Eniva Members are Independent Contractors and are not purchasers of a franchise. This Registration is not intended nor shall be construed to create a relationship of employer-employee, agency and members, partnership or joint venture between the Member, sponsor and/or Eniva. Members have no legal right or authority to bind Eniva to any obligation.
12. To become an Eniva Preferred Customer, an enrollment fee is not required. Basic forms will be sent along with your product order. A Personal On-line Office will be automatically generated for your use.
13. This Registration will be processed when all information on this form is filled out, verified and processed by Eniva.
14. Eniva pays commissions on Commission Volume (CV) of Product Orders, excluding sales materials, purchased by the enrollee. Note: Variable CV on a select Eniva products.
15. Please note, Bronze and Gold discount pricing is available only as a benefit to Eniva wholesale purchasers. Certain products may not be available for Bronze and Gold pricing. Please see the Eniva Price List.
16. An annual technology fee is applied to the Member's account according to the Eniva Policies and Procedures document. The fee is debited from any commissions, bonuses and/or overrides earned by the Member. The Technology Fee covers a variety of technologies employed by Eniva on behalf of its Members (i.e. Research and Development, Manufacturing, Marketing, Web Tools, Web Health Resources, Web Site, Office Support and others). The fee is applied regardless of whether or not a personal website is used.
17. As an Eniva Member, I understand Eniva products are not intended to diagnose, treat, cure or prevent any disease. As a Member, I agree not to make or imply any such claims or demand a refund based on the misperception that these products will treat a disease. I am purchasing Eniva products of my own free will and agree not to hold Eniva liable for my or any of my customers' health conditions or outcomes, before, during or after using Eniva products.
18. By virtue of this completed application, Eniva Corporation has permission to re-use, publish, reproduce and distribute to the public any comments, testimonies, recordings, appearances, photographs, and any other medium, in conjunction with name if applicable, ("items") which have occurred as a result of your association with Eniva. Eniva Corporation is released and held harmless from any and all liability associated with or as a result of using these items. You may not be able to inspect or approve Eniva's finished use of these items. If you do not want these items used by Eniva Corporation, you must notify us in writing within 10 days of your Registration Date acceptance.
19. By virtue of this completed Registration, I give Eniva Corporation permission to send me periodic communications via mail, email and phone. If I prefer not to receive these communications, I will contact Eniva Corporation Member Services.
20. I acknowledge that I have read, understand and agree to the terms set forth in this Registration Form.

## SmartOrder Option Terms

If for any reason I do not place a qualifying **PRODUCT** order by the last business day prior to my SmartOrder date, I request that Eniva charge my account and send me my selected SmartOrder on my SmartOrder date **each** month. If I do not select a date for my SmartOrder, the 14th of each month will become my SmartOrder date. I understand I will be charged accordingly. **"Always Ship Monthly"** option will ship each month even if a qualified order has been processed before the selected SmartOrder run date. **"Backup Qualifying SmartOrder"** ships only if a qualified order has NOT been processed before the SmartOrder run date.

### Qualified Order Amounts:

- **PC, M, AM** ➔ 69 SV points per month
- **SRM, ERM, RD, ND, END** ➔ 129 SV points per month
- **RVP, NVP** ➔ 174 SV points per month
- **RM** ➔ 99 SV points per month
- **CD, DCD, TCD, RCD, ECD** ➔ 149 SV points per month

Members who wish to be eligible for commissions on level 2 and beyond must have a qualified SmartOrder commitment on file.

Payment will be by credit card, debit card, or check (obtained from your checking account). **I understand the SmartOrder Option will continue monthly until a signed cancellation request is received by Eniva via fax or mail. I understand this form is also required if I choose to select products for my SmartOrder that no longer amount to a qualified order.**

SmartOrders cannot be grouped or sent to a different address other than the shipping address listed on the member's account.

Note: • Reduced CV on select products. • No CV available on Sales Materials. • Monthly product specials or promotional products not available on SmartOrder.

CV = **Commission Volume** – Commissionable dollar amount of a product purchase SV = **Sales Volume** – Price of Product

### CREDIT CARD POLICY

Should the credit card on file for your SmartOrder decline, it is Eniva's policy to attempt to successfully process your SmartOrder again during the month. We always strive to make sure your account is qualified each month so you are eligible to earn commissions.

## SHIPPING CHARGES

### United States – 48 contiguous states

Order Amount	Standard Up to 12 lbs. (7-10 Days)	UPS Ground (5-7 Days)	USPS Priority (3-5 Days)	3rd Day Express
0-29.99	4.95	7.95	9.70	11.10
30-49.99	7.70	10.70	12.70	16.10
50-109.99	9.70	12.70	16.20	19.10
110-149.99	13.20	16.20	19.70	23.10
150-199.99	21.70	19.70	25.20	28.10
200-299.99	23.70	21.70	35.20	32.10
300-599.99	8.5%	8.5%	11%	12.5%
600+	7.5%	7.5%	10%	11%

Percentile shipping rates are based on total order amount within each ship category.

A \$3.95 handling charge is applied to all orders.

**For bulk shipping charges or charges to Alaska, Hawaii or Puerto Rico, please call Eniva's Toll Free number: 1-866-999-9191. (ask for shipping manager)**

SmartOrders will be processed using Standard Service when applicable, unless otherwise indicated by Member.

## IMPORTANT SHIPPING INFORMATION

- All orders are shipped within 4 business days of receipt of order excluding Saturdays, Sundays and holidays. (Orders paid with personal checks may cause a delay in shipping up to 7 days.)
- There are no refunds on shipping or handling charges.
- The 24 hour fax order line is for orders and applications.
- For shipping and handling charges on U.S. bulk orders and orders outside the 48 contiguous states, contact Eniva Member Services.
- With each order, Eniva members certify that they have sold at least 70% of the total amount of previously purchased Eniva products.
- Single Serve Ohm™ water orders are Will Call items only.



Please Recycle

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# ENIVA WANTS TO SEND YOU A COMMISSION CHECK!

***Please note the following items to ensure receipt of Eniva commissions, bonuses, overrides and to comply with all Federal Tax and FTC guidelines.***

**In order for commissions to begin calculating, one must have on file with Eniva:**

**A. A Valid Tax Identification Number (TIN)**

**Most commonly, people use their Social Security Number (SSN) or a business EIN number.** Until this number is present in the Eniva computer system, no commissions will be generated nor displayed in a person's online office in the commission reports. Assuming a TIN is supplied prior to the close of business in the current month, commissions will be generated for that entire month.

- Should a business EIN be submitted, the business entity will be required to furnish the names of all principles/partners with a financial interest in that business, their individual SSNs, as well as their places of residence.

**B) A Signed W-9 Form**

As an independent distributor/contractor who will be earning 1099 income from Eniva, you are required by the US tax code and FTC guidelines to supply to Eniva a signed W-9 form. This form is important for both you and Eniva. Eniva must have this form on file prior to sending out commissions to you, or Eniva will be fined and penalized by the IRS. The W-9 form is simply a form identifying the fact you are acting as an Independent Agent and includes your address and Tax Identification Number (SSN/EIN). Please submit this form into Eniva as soon as possible.

- To assist its Members, Eniva makes every attempt to provide W-9 forms to its membership. W-9s are included in your initial first-time shipment.

**C) A Signed Eniva Registration Form**

By enrolling as an Eniva Member, your signature is required for any commissions, bonuses or overrides to be paid. It constitutes an agreement between you and Eniva. As an Eniva Member, you agree to all applicable Federal and State Laws, Eniva's Policy and Procedures and Eniva's Career Path/Commission Plan.

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## Forms can be sent via the following methods:

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- **FAX: 866-811-1733**
- **EMAIL: [forms@eniva.com](mailto:forms@eniva.com)**
- **MAIL:** Eniva Member Services  
Eniva Corporation  
1 Eniva Way  
Anoka, MN 55303

**Please Note:** Eniva permits one business entity per person within the Eniva Community. Individuals are not allowed to have additional business entities, such as a partnership, corporation, LLC, LTD or DBA in addition to their individual position.

***Thank you for your assistance. We look forward to sending your checks!***

## Helpful Information

We are delighted to welcome you to our Wellness Community. **A complete copy of your Member Policies and Procedures Manual can be found in your PERSONAL Eniva Online Office, under the section "Resource Center."** We encourage you to become familiar with the Policies and Procedures that help our entire community thrive and prosper. Thank you.



WHICH **FORMS**  
DO I NEED TO  
**SEND BACK**  
TO ENIVA TO RECEIVE A  
**COMMISSION CHECK?**

**Welcome to Eniva!** Enclosed you will find various forms and informational pieces to help you get started on your wellness journey.

**WHAT TO DO NEXT:**

Send in paperwork to receive a **CHECK** for commissions, overrides and bonuses.

- You **MUST** complete and return the following **TWO** forms to Eniva:

- 1) **W-9 Form**
- 2) **SIGNED Member Registration Form**

Send your forms via: • **FAX: 866-811-1733** or  
(A Cover Sheet is provided for convenience.) • **Email: forms@eniva.com**

The **COMPLETED W-9 and SIGNED Registration form** enables Eniva to pay you any commissions, overrides and bonuses you have earned.

■ **TIP: Return these forms right away**, so when you earn monies from sharing Eniva products with others the monies can immediately be sent to you. Paying Eniva Members for sharing wellness is one of our favorite things to do! (See other side for more information on Tax and W-9 requirements.)

■ **Be sure you have a SIGNED Member Registration Form on file with Eniva.**

- Choose which applies.
- I have already **FAXED** or **MAILED** a **SIGNED** copy of my Eniva Member Registration Form,, so I do **NOT** need to fill it out and send it again.
  - I joined Eniva over the **PHONE** or **INTERNET**.

**ACTION ITEM: I must send a paper copy of the Eniva Registration Form with my SIGNATURE.**

- Include your name, address and Social Security Number/EIN Number.
- Only fill in your personal information at the top, your SmartOrder commitment information and signature (if applicable), and your **signature** again at the bottom.
- Please do **NOT** fill in your order again. This will cause a duplicate order to be sent to you.

**Note:** Additional information is enclosed and is simply included for your convenience. You do not need to return them. We hope you will pass them on to other people who may want to experience the Eniva products and opportunity. **Thank you for helping take Wellness to the World!**

**IMPORTANT**



Taking Wellness to the World®

## **FAX or EMAIL COVER SHEET**

Please include this cover sheet with your W-9 Form and/or your SIGNED Eniva Registration Form.

TO: ENIVA MEMBER SERVICES

FROM:

DATE:  NUMBER OF PAGES:   
*Including Cover Sheet*

EMAIL:  *(Email Confirmation for Receipt of Forms)*

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SUBJECT: Return of W-9 and/or Signed Registration Form

MESSAGE: *Attached is paperwork which enables me to be eligible for receiving commissions, bonuses and overrides.*

W-9 FORM

SIGNED REGISTRATION FORM

or **FAX: 866-811-1733**  
**EMAIL: forms@eniva.com**

EMAIL CONFIRMATION:

*After Eniva Member Services receives your forms, **you will be notified via your email** (listed above) that your paperwork has been received.*

*If you do not receive an email within 48 business hours of sending your forms, please contact Eniva Member Services: 1-866-999-9191.*

**Thank you for your efforts!!** Good luck on your wellness journey, and have a great time sharing Eniva with others!

## Request for Taxpayer Identification Number and Certification

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

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

### Part I Taxpayer Identification Number (TIN)

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

<b>Social security number</b>								

**or**

<b>Employer identification number</b>								

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

### Part II Certification

Under penalties of perjury, I certify that:

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

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

<b>Sign Here</b>	Signature of U.S. person ▶	Date ▶
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### Purpose of Form

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

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

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

In 3 above, if applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

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

For federal tax purposes, you are considered a person if you are:

- An individual who is a citizen or resident of the United States,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States, or
- Any estate (other than a foreign estate) or trust. See Regulations sections 301.7701-6(a) and 7(a) for additional information.

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

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

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

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

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

**Nonresident alien who becomes a resident alien.**

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

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

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

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

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

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments (after December 31, 2002). This is called "backup withholding." Payments that may be subject to backup withholding include interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

**Payments you receive will be subject to backup withholding if:**

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 4 for details),

3. The IRS tells the requester that you furnished an incorrect TIN,

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

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

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

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

## Penalties

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

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

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

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

## Specific Instructions

### Name

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

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

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

**Limited liability company (LLC).** If you are a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Treasury regulations section 301.7701-3, enter the owner's name on the "Name" line. Enter the LLC's name on the "Business name" line. Check the appropriate box for your filing status (sole proprietor, corporation, etc.), then check the box for "Other" and enter "LLC" in the space provided.

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

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

### Exempt From Backup Withholding

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

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

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

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

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

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

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

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

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

## Part I. Taxpayer Identification Number (TIN)

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

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

If you are a single-owner LLC that is disregarded as an entity separate from its owner (see *Limited liability company (LLC)* on page 2), enter your SSN (or EIN, if you have one). If the LLC is a corporation, partnership, etc., enter the entity's EIN.

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

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

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

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

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

## Part II. Certification

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

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

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

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

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

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

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

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

## What Name and Number To Give the Requester

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

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

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

<sup>3</sup> You must show your individual name and you may also enter your business or "DBA" name on the second name line. You may use either your SSN or EIN (if you have one). If you are a sole proprietor, IRS encourages you to use your SSN.

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

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

## Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.