

Independent Sales Agent Agreement

This Independent Sales Agent Agreement (“this Agreement”) is by and between _____ [Agent Name] (“Agents,” “Independent Sales Agents,” or “Sales Agent”) and The Cyber Web, Inc (“Company,” “Cyber Web,” “pageBuzz,” “BumbleBeeSales.com,” “Our,” or “We”). I, _____ [Agent Name] agreed to the terms as outlined below on the date I signed up for my Sale’s Account—my Independent Sales Agent Sales ID is: _____. I, _____ [Agent Name] hereby submit my acceptance of this Agreement in writing on this date of _____ [Date]. pageBuzz and Independent Sales Agent may be referred to in this Agreement as a “Party” and collectively as the “Parties.”

1. Initial Qualification Requirements:

- 1.1. Independent Sales Agents must be over 18 years old.
- 1.2. Independent Sales Agents must reside in the United States (“U.S.”) *unless* they receive prior permission from BumbleBeeSales.com management.
- 1.3. Independent Sales Agents must create an account online at <http://bumblebeesales.com> to begin the process and register their payment details.
- 1.4. INDEPENDENT SALES AGENTS MUST PROVIDE PAGEBUZZ WITH THE FOLLOWING INFORMATION WITHIN 60 DAYS OF SIGNING UP FOR AN ACCOUNT:
 - A properly filled out and signed copy of the Independent Sales Agent Agreement
 - A copy of 2 forms of identification (For acceptable forms of identification please see Appendix A. Agents outside the U.S. should do the best they can to match the identification requirements.)
 - A completed form W-9 which is required so income can be reported to the Internal Revenue Service (“IRS”). A Form is included in Appendix B or you can retrieve a copy at: <http://www.irs.gov> (**only if** Agent is based in the U.S.).
 - NOTE: This paperwork must be post marked within the 60 day period. It is your responsibility to make sure that pageBuzz receives your paperwork. IF THE PAPERWORK IS NOT RECEIVED WITHIN THE REQUIRED TIME, THE INDEPENDENT SALES AGENT ACCOUNT WILL BE TERMINATED DUE TO NON-COMPLIANCE AND ALL HELD CHECKS WILL BE VOIDED.
- 1.5. Independent Sales Agents must have a valid Social Security or work permit number (**only if** Agent is based in the U.S.).

2. Definitions.

- 2.1. “Agents,” “Independent Sales Agents,” or “Sales Agent” is an independent contractor as defined by the IRS. For more information about independent contractors, see IRS Publication 1779. Sales Agents are individuals participating in the BumbleBeeSales.com program.
- 2.2. “Agent’s Identified Customer” is a pageBuzz website hosting customer that signed up for a pageBuzz website hosting account through either a website url which includes the Independent Sales Agent’s Sales ID or provided the Sales ID when signing up for a website hosting account.

- 2.3. "Commissions" are monies earned when an Agent's Identified Customer pays for pageBuzz website hosting.
- 2.4. "Inactive Account" is an Independent Sales Agent account whose contact information including telephone number, e-mail address, or mailing address is inaccurate or invalid by which BumbleBeeSales.com management's ability to contact the Agent or mail checks is not possible.
- 2.5. "Independent Sales Agent's Sales ID" or "Sales ID" or "Sale's Account" is the user name the Independent Sales Agent selected when signing up for an account at BumbleBeeSales.com.
- 2.6. "Individual Notice" is communication to an individual Independent Sales Agent in accordance with Section 10.2 of this Agreement.
- 2.7. "Mass Notice" is any kind of information disseminated to every Independent Sales Agent.
- 2.8. "Sales Agent's Home Page" is the first page Independent Sales Agents see when they log into their Sale's Account at BumbleBeeSales.com.

3. Independent Contractor.

- 3.1. The Independent Sales Agent is and shall remain an independent contractor in his or her relationship to pageBuzz. The parties to this Agreement recognize that this Agreement does not create any actual or apparent agency, partnership, franchise, joint venture, or relationship of employer and employee between the parties.
- 3.2. The Independent Sales Agent is not authorized to enter into or commit pageBuzz to any agreements, and the Independent Sales Agent shall not represent itself as the agent or legal representative of pageBuzz.
- 3.3. Independent Sales Agents shall not use pageBuzz as an employer reference or represent pageBuzz as an employer at any time while or subsequent to promoting pageBuzz website hosting services.
- 3.4. The Independent Sales Agents shall not be entitled to participate in any of the Company's benefits, including without limitation any health or retirement plans. The Independent Sales Agents shall not be entitled to any remuneration, benefits, or expenses other than as specifically provided for in this Agreement.
- 3.5. The Company shall not be liable for taxes, Worker's Compensation, unemployment insurance, employers' liability, employer's FICA, social security, withholding tax, or other taxes or withholding for or on behalf of the Independent Sales Agents or any other person consulted or employed by the Independent Sales Agents in performing Services under this Agreement. All such costs shall be the Independent Sales Agent's responsibility.
- 3.6. All Independent Sales Agents that are located within the U.S. will receive a Form-1099 each year if required by the IRS. Independent Sales Agents are responsible for filing their own tax payments. pageBuzz does not provide advice or help with tax issues.

4. Representation of pageBuzz.

- 4.1. Independent Sales Agents will represent pageBuzz in a positive manner at all times. If the Agent's sales tactics are negative or present pageBuzz in a negative manner, the Agent may be terminated at the discretion of pageBuzz.
- 4.2. When selling pageBuzz hosting We expect the same level of professionalism that Our company represents.
- 4.3. pageBuzz only provides website hosting services. Independent Sales Agents shall not represent pageBuzz as providing any additional services such as search engine optimization, website design, business mentoring or any services beyond the scope of pageBuzz website hosting services.
 - 4.3.1. Independent Sales Agents may sell additional website services to Agent's Identified Customers that the Independent Sales Agents choose to provide on their own (not as part of the pageBuzz website hosting service). Examples of these services are search engine optimization, website design, and website maintenance. If Independent Sales Agents choose to provide such additional website services, Agent's Identified Customers shall have explicit notice that these services are being provided by the Independent Sales Agents and not by pageBuzz.
 - 4.3.2. If Independent Sales Agents use such additional website services as incentives to have an Agent's Identified Customer sign up for a pageBuzz website hosting account, failure to provide such services shall result in loss of Commissions for such Agent's Identified Customer and possible account termination.

5. Commissions and Payments.

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5.1. Commissions Schedule.

- 5.1.1. *For the first three months* that the specific Agent's Identified Customer makes a website hosting payment to pageBuzz, the Independent Sales Agent shall receive as Commission 100% of the payment.
- 5.1.2. *For the next nine months* that the specific Agent's Identified Customer makes a website hosting payment to pageBuzz, the Independent Sales Agent shall receive as Commission 50% of the payment.

5.2. Commissions.

- 5.2.1. Independent Sales Agents only receive Commissions on Agent's Identified Customers.
- 5.2.2. Commissions may be viewed online in the sales agents section of the BumbleBeeSales.com website.
- 5.2.3. Commission payments shall not include any domain name fees the Agent's Identified Customers pay to pageBuzz.
- 5.2.4. Independent Sales Agents shall not receive Commission payment for pageBuzz website hosting fees until pageBuzz receives payment from the Agent's Identified Customers. Commissions will be automatically credited to the Independent Sales Agent Account each time the Agent's Identified Customer makes a website hosting payment to pageBuzz so long as the payment is within the Commissions schedule as outlined in Section 5.1.

- 5.2.5. If an Independent Sales Agent receives a Commission and the pageBuzz website hosting customer asks for a *refund* of such funds, the Commission associated with such refund will be deducted from the Agent's Sales Account.
- 5.2.6. pageBuzz cannot pay Commissions for pageBuzz website hosting accounts that are set up under the Independent Sales Agents name. That is, under credit card and merchant account policies, pageBuzz cannot pay Commissions for money collected on the payees credit or debit card.
 - 5.2.6.1. To avoid confusion, if the Independent Sales Agent or someone in the Independent Sales Agent's household owns the website there is no Commission for the website hosting payment.
 - 5.2.6.2. This obligation shall be enforced both technically and in the spirit of the condition. The Independent Sales Agents' program is intended for outside sales people and not to negate the cost of a website.
- 5.2.7. It is the Independent Sales Agents responsibility to ensure that pageBuzz website hosting customers provide the Sales ID either during website hosting sign up or click on the Independent Sales Agent's url. Commission payments are not paid on accounts that are not credited as Agent's Identified Customers. pageBuzz also actively advertises for website hosting customers. Therefore, it is not possible for pageBuzz staff to determine whether the pageBuzz website hosting customer was referred by pageBuzz advertising or the Independent Sales Agent's advertising unless Independent Sales Agents follow the proscribed process.

5.3. Payments.

- 5.3.1. **Payout Schedule.** Commission payments are made weekly. The payment period is from Thursday, 12:00 am server time, to Wednesday, 12:00 pm server time, which is then paid on Friday.
- 5.3.2. pageBuzz reserves the right to change the payout schedule based on participation and volume. A lack of adequate participants may, for example, result in payments twice monthly rather than weekly. Payments may be adjusted on an individual basis to support active participants.

6. Sale's Account Termination.

- 6.1. Either pageBuzz or the Independent Sales Agent may terminate this Agreement at any time for any reason.
- 6.2. Consideration for termination may include any violations of this Agreement, participating in such activities that would negatively impact the pageBuzz brand (such as drug use or criminal violations), excessive undesirable signups under the Independent Sales Agent's Sales ID where the majority of Agent's Identified Customer's do not remain hosted for more than three months, or due to complaints received by pageBuzz management from potential pageBuzz customers.
- 6.3. Independent Sales Agents who had their Sale's Account terminated shall not continue to promote pageBuzz website hosting services under the terminated Sales ID or any other Sales ID. No new Commissions will be paid on terminated Sale's Accounts, however, the Independent Sales Agent will be paid the remainder of all Commissions earned based on the Commission's Schedule as outlined in Section 5.1.

7. Advertising of pageBuzz Website Hosting Services.

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- 7.1. pageBuzz does not accept advertising from websites that provide traffic swarms or other traffic exchange type programs. Independent Sales Agents are not paid for traffic but only for pageBuzz website hosting account sign ups. These types of automated programs produce automated and bot traffic which have no value to either pageBuzz or the Independent Sales Agent. Therefore, these programs are not effective means of advertising and thus are an unnecessary strain on pageBuzz bandwidth and server resources. The pageBuzz system is set up to block such programs and may, in the process, automatically block your Sales ID.
- 7.2. pageBuzz does not require Independent Sales Agents to pay for advertising in order to be an Independent Sales Agent for the pageBuzz website hosting system. Any funds spent by Independent Sales Agents on advertising or any other expenses not authorized in writing (such as travel, food, etc.) shall not be reimbursed.
- 7.3. The pageBuzz website hosting system is currently set up for the market in the U.S.. As such, all advertising efforts by Independent Sales Agents shall be focused on the U.S. market.

8. Dispute Resolution.

- 8.1. If there is a dispute, the Independent Sales Agent shall first contact BumbleBeeSales.com management at both the Phone Number and E-mail Address provided in the Contact Us page on BumbleBeeSales.com.
- 8.2. If the disagreement cannot be resolved to the satisfaction of either Party, the unsatisfied Party shall notify the other Party in writing in accordance with Section 10.2 of this Agreement.
- 8.3. Parties then agree to mediate the dispute.
- 8.4. Each Party will bear its own costs during the proceedings.

9. Use of pageBuzz Name, Copyrights, or Trademarks.

- 9.1. Independent Sales Agents shall not use the pageBuzz name, copyrights, or trademarks to promote or sell any product or service other than pageBuzz website hosting.
- 9.2. pageBuzz may terminate Independent Sales Agents who, at the sole discretion of pageBuzz, misuse the pageBuzz name, copyrights, or trademarks.

10. Notices.

10.1. Mass Notice.

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- 10.1.1. If pageBuzz is providing a Mass Notice, such notice shall be posted on the Sales Agent's Home Page. It is the Independent Sales Agents responsibility to check the Sales Agent's Home Page on a regular basis.
- 10.1.2. Such notices may include updates about the BumbleBeeSales.com program, changes in the payout schedule, changes to the commission schedule, and/or changes to this Agreement.

10.1.3. **Continued participation as an Independent Sales Agent (including promotion of pageBuzz website hosting services and acceptance of Commissions earned after the posting date of the Mass Notice) shall be considered as acceptance of any modifications or amendments to this Agreement.**

10.2. Individual Notice.

All Individual Notices pursuant to this Agreement (a) shall be in writing, (b) shall reference this Agreement and the Section pursuant to which it is given, (c) shall be delivered by personal delivery, internationally or U.S. nationally recognized overnight courier (with postage and other fees paid) or certified or registered mail (return receipt required), (d) shall be deemed given upon personal delivery, upon receipt if delivered by overnight courier, or five days after deposit in the mail, and (e) shall be sent to the Independent Sales Agent or pageBuzz at the following address or such other address as may be specified in writing:

Notices to Independent Sales Agent:

[Name] _____

[Address] _____

Notices to pageBuzz:

The Cyber Web, Inc.
8710 West Hillsborough Avenue
Suite 403
Tampa, FL 33615

The address set forth above may be changed only by written notice that complies with these requirements.

Electronic mail ("e-mail") shall not satisfy this, Section 10.2, notice provision.

11. Inactive Account.

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- 11.1. Independent Sales Agents are solely responsible for maintaining accurate contact information in their Independent Sales Agent Management Console. This contact information includes the e-mail address, telephone number, and mailing address.
- 11.2. If Commission checks are returned due to an invalid address, BumbleBeeSales.com management will attempt to contact the Independent Sales Agent either by calling the telephone number listed or by sending an e-mail to the e-mail address listed.
- 11.3. If the contact is unsuccessful, the Independent Sales Agent account will be marked as an Inactive Account. All issued Commission checks will be held for 60 days from when the account is marked as an Inactive Account to provide the Independent Sales Agent time to contact BumbleBeeSales.com management. If the Sales Agent

does not contact BumblebeeSales.com management within the 60 days, all currently held checks will be voided.

11.4. Commissions will not be credited to accounts marked as an Inactive Account.

12. Miscellaneous.

- 12.1. **Entire Understanding.** This document and any exhibit attached constitute the entire understanding and agreement of the Parties, and any and all prior agreements, understandings, and representations are hereby terminated and canceled in their entirety and are of no further force and effect.
- 12.2. **Amendment.** This Agreement may be amended or supplemented only by a writing that refers explicitly to this Agreement and that is signed on behalf of both Parties. Communication through e-mail shall not constitute a writing for the purposes of making amendments to this Agreement.
- 12.3. **Severability.** If any provision of this Agreement is held unenforceable such provision shall be enforced to the maximum extent permissible, and the remaining portions of this Agreement shall remain in effect; *provided, however,* that either Party may terminate this Agreement if the enforcement of this Agreement is modified in accordance with this Section 12.3 would be unreasonable or grossly inequitable under all the circumstances or would frustrate the purpose of this Agreement.
- 12.4. **No Third Party Beneficiaries.** Nothing contained in this Agreement shall be deemed to confer any rights or remedies upon, nor obligate either Party to, any person other than the Parties unless specifically stated in this Agreement to the contrary.
- 12.5. **Governing Law and Jurisdiction.** This Agreement shall in all respects be governed by the laws of the State of Florida (regardless of the laws that might be applicable under principles of conflicts of law).
- 12.6. **Forum.** The Parties agree on behalf of themselves and any person claiming by or through them that the sole and exclusive jurisdiction and venue for any action or proceeding arising out of or relating to this Agreement shall be an appropriate state or federal court located in the City of Tampa, State of Florida. Each Party irrevocably waives, to the fullest extent allowed by applicable law, the defense of an inconvenient forum in any such action or proceeding.
- 12.7. **Applicable Language.** In the event of controversy between the Parties respecting the interpretation or application of the terms of this Agreement, the English language version of this Agreement shall be controlling. All proceedings related to this agreement shall be conducted in the English language.
- 12.8. **Waiver.** No failure or delay on the part of either Party in the exercise of any right, power, or privilege hereunder shall operate as a waiver of such right, power, or privilege. No single or partial waiver or any right, power, or privilege under this Agreement shall operate as waiver of such right, power, or privilege in the future, or of any other right, power, or privilege. The waiver by either Party of a breach of any provision of this Agreement may be effective only by a writing signed by the waiving Party.
- 12.9. **Interpretation.**
- 12.9.1. Capitalized terms defined in the singular include the plural and vice versa.

- 12.9.2. The words “include,” “includes,” “including,” “such as,” and “for example” mean include, includes, including, such as, and for example “without limitation.”
- 12.9.3. Unless otherwise expressly provided herein, all references to a “Section,” “Article,” or an “Appendix” are to a Section, Article, or an Appendix attached to this Agreement.
- 12.9.4. The Article and Section headings appearing in this Agreement are inserted for convenience only and in no way define, limit, construe, or describe the scope or extent of such Article or Section or in any way affect such Article or Section.

Independent Sales Agent

Name: _____

Signature: _____

Agent ID: _____

Date: _____

This agreement must be signed, dated and mailed to:

The Cyber Web, Inc.
8710 West Hillsborough Avenue
Suite 403
Tampa, FL 33615

Appendix A¹

LISTS OF ACCEPTABLE DOCUMENTS

All documents must be unexpired

LIST A Documents that Establish Both Identity and Employment Authorization	LIST B Documents that Establish Identity	LIST C Documents that Establish Employment Authorization
OR		AND
1. U.S. Passport or U.S. Passport Card	1. Driver's license or ID card issued by a State or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address	1. Social Security Account Number card other than one that specifies on the face that the issuance of the card does not authorize employment in the United States
2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551)		2. Certification of Birth Abroad issued by the Department of State (Form FS-545)
3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa	2. ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address	3. Certification of Report of Birth issued by the Department of State (Form DS-1350)
4. Employment Authorization Document that contains a photograph (Form I-766)	3. School ID card with a photograph	4. Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal
5. In the case of a nonimmigrant alien authorized to work for a specific employer incident to status, a foreign passport with Form I-94 or Form I-94A bearing the same name as the passport and containing an endorsement of the alien's nonimmigrant status, as long as the period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form	4. Voter's registration card	5. Native American tribal document
	5. U.S. Military card or draft record	
	6. Military dependent's ID card	6. U.S. Citizen ID Card (Form I-197)
	7. U.S. Coast Guard Merchant Mariner Card	
	8. Native American tribal document	
6. Passport from the Federated States of Micronesia (FSM) or the Republic of the Marshall Islands (RMI) with Form I-94 or Form I-94A indicating nonimmigrant admission under the Compact of Free Association Between the United States and the FSM or RMI	9. Driver's license issued by a Canadian government authority	7. Identification Card for Use of Resident Citizen in the United States (Form I-179)
	For persons under age 18 who are unable to present a document listed above:	8. Employment authorization document issued by the Department of Homeland Security
	10. School record or report card	
	11. Clinic, doctor, or hospital record	
	12. Day-care or nursery school record	

¹ This List of Acceptable Identification Documents is taken from the Department of Homeland Security's Form I-9, Employment Eligibility Verification. This document, however, does not make any Agent an employee of The Cyber Web, Inc. Agents are Independent Contractors.

Appendix B

(W-9 form – see the next 4 pages)

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/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <input type="checkbox"/> Other (see instructions) ▶ _____	
	<input type="checkbox"/> 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 the "Name" line 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									
				-			-		

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

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 ▶
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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 a percentage 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.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

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/disregarded entity name” line.

Partnership, C Corporation, or S Corporation. Enter the entity's name on the “Name” line and any business, trade, or “doing business as (DBA) name” on the “Business name/disregarded entity name” line.

Disregarded entity. Enter the owner's name on the “Name” line. The name of the entity entered on the “Name” line should never be a disregarded entity. The name on the “Name” line must be the name shown on the income tax return on which the income will be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a domestic owner, the domestic owner's name is required to be provided on the “Name” line. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on the “Business name/disregarded entity name” line. If the owner of the disregarded entity is a foreign person, you must complete an appropriate Form W-8.

Note. Check the appropriate box for the federal tax classification of the person whose name is entered on the “Name” line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

Limited Liability Company (LLC). If the person identified on the “Name” line is an LLC, check the “Limited liability company” box only and enter the appropriate code for the tax classification in the space provided. If you are an LLC that is treated as a partnership for federal tax purposes, enter “P” for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter “C” for C corporation or “S” for S corporation. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the “Name” line) is another LLC that is not disregarded for federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the “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/disregarded entity name" line.

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/disregarded entity 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 following chart 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 5 and 7 through 13. Also, C corporations.
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 ²

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

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney, 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 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 item 1, below, and items 4 and 5 on page 4 indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on the "Name" line must sign. Exempt payees, see *Exempt Payee* on page 3.

Signature requirements. Complete the certification as indicated in items 1 through 3, below, and items 4 and 5 on page 4.

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) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ⁴
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. 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
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulation section 1.671-4(b)(2)(i)(B))	The trust

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 "Business name/disregarded entity" 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. Grantor also must provide a Form W-9 to trustee of trust.

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.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

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 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.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit 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 (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and 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. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.