

RECRUITING PROGRAMS APPLICATION



NRA RECRUITER

NATIONAL RIFLE ASSOCIATION OF AMERICA • RECRUITING PROGRAMS • 11250 WAPLES MILL ROAD • FAIRFAX, VIRGINIA 22030

TOLL FREE: (800) 672-0004

www.nra.org/recruiter

FAX: (703) 267-3810

E-mail: recruiter@nrahq.org

CONTACT NAME

NRA MEMBERSHIP ID NUMBER

BUSINESS NAME / CLUB NAME

ADDRESS

CITY

STATE

ZIP CODE

DAYTIME TELEPHONE

CELL PHONE

FAX

E-MAIL ADDRESS

NRA WEB LINK*

WEB SITE

*Qualified web sites are eligible to receive an NRA Recruiting web link. Check the above box to participate. Recruiters choosing to participate in this program must abide by the Web Recruiting policies provided at time of link activation.

FEDERAL IRS ID, OR SOCIAL SECURITY #: _____

The IRS requires a nine digit tax identification number for all organizations generating commission revenue. If you wish to obtain a Federal Tax ID Number for your organization, please call the IRS at 1-800-829-1040

HAVE YOU EVER BEEN CONVICTED OF A FELONY? NO YES (IF YES, ATTACH EXPLANATION.)

I/ We choose to receive the commission for every NRA Membership sold.

I/ We choose NOT to receive the commission for every NRA membership sold.

WHAT BEST DESCRIBES YOUR BUSINESS? Please select one.

GUN / HUNTING CLUB

STOCKING GUN DEALER (FFL)

MANUFACTURER

NRA CERTIFIED INSTRUCTOR

RETAILER/DEALER

DISTRIBUTOR

SHOW PROMOTER

INDIVIDUAL

OTHER, PLEASE EXPLAIN: _____

Name of affiliated Distributor (if applicable):



AGREEMENT BETWEEN THE NATIONAL RIFLE ASSOCIATION OF AMERICA ("NRA") AND RECRUITER ("RECRUITER")

This Agreement is a binding contract between Recruiter and NRA, the terms of which are set forth below, and which Agreement becomes effective as of the date of NRA's signature below. Recruiter agrees and certifies that Recruiter has read and understands the terms and the conditions set forth below and that Recruiter will abide by such terms and conditions.

NOW, THEREFORE, in consideration of the mutual promises and covenants contained herein, and for other good and valuable consideration, the receipt of which is hereby acknowledged, the parties agree as follows:

1. Recruiter shall sell NRA memberships to eligible customers.

2. a. NRA, at NRA's direction and at NRA's expense, shall furnish to Recruiter a stock of NRA membership applications, in a quantity and form to be determined solely by NRA.

b. Recruiter shall use its best efforts to display and have such NRA membership applications available in as many locales and as often as possible, including in all stores and places of business which Recruiter owns or operates.

3. a. Recruiter shall sell such NRA memberships to any eligible customers at the price and under such terms as specified by the NRA, now and hereafter, for the Recruiting Program. Recruiter shall quote only the prices and terms specified by NRA, now and hereafter, for the Recruiting Program. Recruiter shall at all times observe NRA's rules and regulations regarding membership and eligibility and the sale of NRA memberships. The NRA shall set the prices and terms for the sale of NRA Memberships pursuant to the Recruiting Program, and the NRA may change such prices and terms at any time by giving written notice to Recruiter.

b. Each application is subject to NRA's acceptance.

c. Recruiter shall not sell NRA Memberships at any events, shows, functions or conferences where NRA staff are in attendance or exhibiting or selling NRA Memberships without NRA's prior written permission.

d. i. Any use by Recruiter of the Internet for the sale of NRA memberships must be approved in advance in writing by the NRA. Such approval shall be in NRA's sole discretion.

ii. Recruiter shall comply with all NRA policies regarding Recruiter's use of the Internet for the sale of NRA memberships

iii. Recruiter shall not engage in paid search engine marketing so as to appear on any search results for NRA membership-related criteria.

iv. Recruiter shall seek NRA's prior written approval for the address of Recruiter's internet web site on which Recruiter wishes to advertise NRA membership recruiting.

v. A. Recruiter shall seek NRA's prior written approval of any website of Recruiter which Recruiter wishes to use to advertise NRA membership recruiting.

B. As judged by the NRA, in the NRA's sole discretion, all websites of Recruiter must have some principle purpose other than the selling of NRA memberships.

C. As judged by the NRA, in the NRA's sole discretion, Recruiter's websites and web pages shall not lead a visitor to believe that the visitor has visited a NRA website.

D. Any website of Recruiter which Recruiter wishes to use to advertise NRA membership recruiting must have a visible disclaimer that informs any visitor that this is not an official NRA website.

E. Recruiter's websites are subject to periodic review by the NRA to ensure compliance with NRA's recruiting policies.

vi. A. As judged by the NRA, in the NRA's sole discretion, the domain portion of Recruiter's internet addresses shall not be such as to appear to be officially associated with the NRA.

B. The domain portion of Recruiter's Internet addresses shall not contain any of the following, whether capitalized or not: "NRA" or "National Rifle Association."

vii. Applications resulting from Recruiter's web recruiting efforts must be submitted to the NRA online via the direct link to the NRA Membership web site (membership.nrahq.org), as designated by the NRA.

viii. Recruiter shall not use a customer's or applicant's records for the purpose of soliciting renewals, or for any purpose other than the follow-up of processing the original application.

ix. Any NRA approval may be revoked by NRA, at NRA's sole discretion, at any time.

e. At all times, Recruiter shall abide by any and all rules and regulations that NRA, in NRA's sole discretion, may promulgate in regard the recruiter program.

4. a. Recruiter shall exert its best good faith efforts to promote and increase the sale of NRA memberships to the general public, including its customers, students or club members.

b. At NRA's request, Recruiter shall conduct special promotions of a character and at a time as may be specified by NRA.

5. a. NRA may, in its sole discretion, and at NRA's expense, provide to Recruiter promotional materials, in such quantities and forms as shall be determined solely by NRA.

b. Recruiter shall display and use such materials in all stores which Recruiter owns or operates.

c. This Agreement and the Recruiting Program do not authorize Recruiter to use any NRA trademark, trade name, logo or other intellectual property of the NRA in any way other than to use the materials provided by the NRA in the manner specified by the NRA.

6. a. All materials provided by NRA to Recruiter hereunder shall remain the exclusive property of NRA and Recruiter shall immediately return same to NRA upon the sooner of: termination of this Agreement; or, NRA's demand.

b. Recruiter shall at no time be deemed a purchaser of such products or to have any interest, legal or equitable, therein or in their proceeds.

7. a. Recruiter shall be responsible for collecting all monies and fees for NRA memberships sold pursuant to this Program by Recruiter, the proceeds from the sale of such NRA memberships by Recruiter, and accounts receivable arising therefrom (collectively, "Membership Fees"). All Membership Fees shall be held by Recruiter in trust for the benefit and for the account of NRA until transferred to NRA as herein provided.

b. Recruiter agrees and warrants that, on a weekly basis, it will promptly pay to NRA all Membership Fees collected by Recruiter. Recruiter shall promptly, on a weekly basis, forward to the NRA all completed NRA membership applications and Membership Fees. Recruiter shall send the Membership Fees and applications to the NRA in the Recruiting Program envelopes provided by the NRA or to the NRA Recruiter Program, Membership Division, 11250 Waples Mill Road, Fairfax, Va. 22030.

c. The amount of monies remitted weekly shall equal at least the total sales value of NRA memberships sold during such week.

8. a. NRA will issue Recruiter a unique I.D. number which Recruiter shall use on all NRA membership applications submitted by Recruiter.

b. If customer elects to pay by personal check, Recruiter shall instruct customer to make such personal check out to "NRA" and shall provide such check to the NRA at the close of the week along with the membership application.

c. If a customer elects to pay by credit card, Recruiter shall instruct customer to fill in customer's credit card number in the space provided therefore on the NRA membership application.

9. If, in the Recruiting Program Application, Recruiter has elected to receive a Commission, then:

a. At least once a month, NRA will tabulate the number of new NRA membership applications and membership fees submitted during such month by Recruiter. Based upon such tabulation, the NRA shall, within 30 days of receipt of application and fee, remit a check to recruiter for the sale of each NRA membership made by recruiter during such month (for which the Membership Fees have been received by the NRA), in the amount of:

i. \$10.00 for the sale of each new NRA membership to a non-member, whose Membership Fee is \$25.00 or greater;

ii. \$5.00 for the sale of each new NRA membership to a non-member, whose Membership Fee is less than \$25.00;

iii. \$5.00 for the sale of each NRA membership renewal to an NRA member, whose Membership Fee is \$25.00 or greater; and,

iv. \$2.00 for the sale of each NRA membership renewal to an NRA member, whose Membership Fee is less than \$25.00.

v. Qualified distributors: \$5.00 for the sale of each new membership to a non-member, sold through an affiliated deal and whose membership fee is greater than \$25.

b. It is understood and agreed that Recruiter shall not be entitled to the Commission, nor any

other compensation, for: (1) any membership application which is rejected by NRA; or, (2) any sale or application for which the NRA has not received Membership Fees. It is specifically understood and agreed that Recruiter shall not be entitled to a Commission, nor any other compensation, in regard to the subsequent renewal of an NRA member whose renewal is not submitted by Recruiter. Recruiter does not receive commissions for memberships sold at rates other than those approved by the Recruiting Programs Department.

c. NRA shall be obligated to pay such Commission to Recruiter if, and only if, Recruiter timely forwards all statements, inventories, reports, payments and remittances and performs all its obligations as required hereunder.

d. NRA, may, at any time during the term hereof, change the rate of Commission of Recruiter, by giving notice to Recruiter.

e. Commission checks paid to Recruiter shall be treated as a contribution to NRA if not cashed or otherwise submitted for payment by Recruiter within six (6) months after remittance to recruiter by NRA.

10. a. Recruiter shall keep a record with complete information regarding all transactions in connection with the sale and distribution of NRA memberships hereunder. Recruiter shall permit NRA to examine all such documents.

b. Recruiter shall furnish information as requested by NRA relating to the sale, and proceeds therefrom, of NRA memberships sold hereunder.

11. a. It is understood and agreed that all names, addresses and information regarding persons that are or become NRA members, any NRA membership lists or data, or any other information or materials regarding NRA members (hereinafter collectively referred to as "NRA Membership Information") is the confidential and proprietary information of the NRA. At no time shall Recruiter use or compile such NRA Membership Information, coming to knowledge of Recruiter as a result of Recruiter's activities hereunder, for any purpose other than compliance with this Agreement. Recruiter shall not disclose, directly or indirectly, to any third party NRA Membership Information without the prior express written permission of the NRA.

b. Recruiter may disclose NRA Membership information to governmental authorities only when required to do so by law.

c. Recruiter warrants and agrees to prevent disclosure of NRA Membership Information by its employees, agents and subcontractors.

d. Recruiter shall not make or cause to have made copies of any NRA Membership Information.

e. Recruiter, its employees, agents and subcontractors, shall comply with all security arrangements imposed by the NRA respecting access to NRA membership information.

f. This section shall survive the termination of this Agreement.

12. Prohibited conduct on the part of a Recruiter includes, but is not limited to: Using, distributing, or revealing NRA Membership Information; illegal or dishonest conduct; violating one's obligation of loyalty to the Association; willfully making false or negative statements or misrepresentations about the Association, its Officers, or Board of Directors; publicly endorsing candidates for office, initiatives, or policy positions that are not approved by NRA; any conduct or procedure that creates confusion as to whether a customer or applicant is dealing with the NRA or not; any conduct or program that could lead a customer or applicant to believe that Recruiter is the NRA or an employee of the NRA; and other valid causes of action.

With respect to reports of prohibited conduct on the part of any Recruiter, the NRA Membership Division will screen complaints, cause investigations to be conducted, and make recommendations for appropriate action to the NRA Executive Vice President.

13. a. This Agreement shall become effective upon NRA's execution of this agreement, after it has been executed by Recruiter and returned to NRA.

b. This Agreement shall remain in force until terminated by either party in writing.

c. Either party may terminate this Agreement in writing for any reason whatsoever, for or without cause.

d. Upon termination, Recruiter shall immediately return any and all materials provided by NRA to Recruiter hereunder and any and all Membership Applications and Membership Fees in Recruiter's possession, to such place and in such manner as NRA may specify.

e. Termination of this Agreement in any manner shall not impair or abrogate any accrued rights or liabilities hereunder.

14. Recruiter shall not assign its rights or delegate the performance of its duties hereunder without the prior written consent of NRA.

15. a. Recruiter shall pay all taxes and charges, now and hereafter imposed, whether by federal, state or municipal or other public authority, with respect to any and all materials

distributed or memberships sold by Recruiter hereunder. Recruiter shall make all reports required by the public authorities with respect to such sales, distributions, or activities. When authorized by the law imposing such tax or charge, and when consistent with this Agreement, Recruiter may increase the price of NRA memberships to the purchaser by an amount equal to the tax or charge and Recruiter shall forward such amount to the appropriate public authorities.

b. Recruiter shall comply with any and all laws, ordinances, or regulations, whether federal, state or local, and shall satisfy any permit, application or license requirements, whether federal, state or local, required to undertake any of the activities contemplated for hereunder.

16. a. Recruiter hereby acknowledges that is has committed no outlay of funds, credit or other investment in this program.

b. Recruiter shall pay all costs of conducting its own business and of undertaking its duties hereunder.

17. a. Nothing in this Agreement or in the performance thereof shall be construed to create and employer/employee relationship, partnership, sales agency, dealer, joint venture, or joint employer relationship between NRA and Recruiter. NRA and Recruiter are and shall remain independent contractors.

b. Neither Recruiter, nor any individual whose compensation for services are paid by Recruiter, is in any way, directly, indirectly, expressly, or by implication, employed by the NRA. Recruiter accepts exclusive liability for any payroll taxes, income taxes, withholdings, or contributions imposed by any federal, state, or local law, regulation or ordinance whatsoever with respect to employment, unemployment, disability or compensation for employment with respect to Recruiter and any individual whose services are paid for by Recruiter.

18. Neither Recruiter, not any of its employees, shall be authorized to accept any service of process for NRA, and Recruiter shall in no manner misrepresent the status of the relationship between Recruiter and NRA.

19. Recruiter hereby agrees to indemnify, defend and hold NRA harmless from and against any and all losses, expenses, damages, injuries, liabilities and claims (including attorneys' fees, court costs and settlement costs) arising out of or relating to any act or omission of Recruiter whatsoever.

20. a. This Agreement shall be governed by the applicable laws of the Commonwealth of Virginia, or, if applicable, federal law.

b. Any action in any way arising under or relating to this Agreement or the breach thereof shall be brought only in a court situated in the Counties of Fairfax or Prince William or in the City of Alexandria, in the Commonwealth of Virginia, and the parties hereto hereby submit and consent to the exercise of personal jurisdiction over them by such courts for the purpose of any such action.

21. If any provision of this Agreement is held invalid or otherwise unenforceable, the enforceability of the remaining provisions shall not be impaired thereby.

RECRUITER _____ **DATE**

BY: _____

SIGNATURE _____

PRINT NAME _____

PRINT TITLE _____

TRADING AS OR COMPANY NAME _____

NATIONAL RIFLE ASSOCIATION OF AMERICA

BY: _____ **DATE**

SIGNATURE _____

PRINT NAME _____

PRINT TITLE _____

NRA RECRUITER APPLICATION CHECKLIST

Please make sure the following items are in order prior to submitting for processing:

COMPLETE RECRUITER APPLICATION WITH SIGNATURE

COMPLETE W-9 WITH SIGNATURE
(If taking commission)

In an effort to expedite the processing of this application, please fax application to:

FAX #: (703) 267-3810

Then make a copy of your application and send the original to:

NATIONAL RIFLE ASSOCIATION
RECRUITING PROGRAMS DEPARTMENT
11250 WAPLES MILL ROAD
FAIRFAX, VA 22030

Please visit us at WWW.NRA.ORG/RECRUITER

RECRUITING PROGRAM FAQ'S

WHAT IS MY RECRUITER ID NUMBER AND WHY DO I NEED IT?

Your recruiter ID number is used to keep track of the memberships you sell and to properly allocate and distribute commissions. Print your recruiter ID number legibly in the top right hand corner of every application. Applications received at NRA that do not contain a recruiter ID number will not be eligible for commission. Additionally, you will need your recruiter ID number to order recruiting materials from the Recruiter Supply Center.

WHEN AND WHERE DO I SEND THE COMPLETED MEMBERSHIP APPLICATIONS?

Per the signed recruiter agreement, all monies and applications collected are to be sent to NRA on a weekly basis. Remember, the faster a new member receives their credentials, the more impressed they are with both you and the NRA. All completed membership applications should be sent to the following address:

NATIONAL RIFLE ASSOCIATION
RECRUITING PROGRAMS DEPARTMENT
11250 WAPLES MILL ROAD
FAIRFAX, VA 22030

HOW DO I SEND IN THE COMPLETED APPLICATIONS?

When sending a small number of applications – less than 10 – you may send in a standard envelope via first class mail. If mailing a larger number of applications please send via some type of trackable method, to ensure they do not get lost or misdirected.

THERE ARE THREE COPIES OF THE APPLICATION, WHAT DO I DO WITH EACH?

The top, or white copy, is mailed directly to NRA with the payment attached. The bottom, or pink copy, is the customer's copy and proof of purchase. The middle, or yellow copy, is your copy. Keep your copies in a safe location at least until you've received your statement and confirmed that NRA has received the white copies. You may then discard your copies. Make sure to shred them or rip them apart since they contain the personal information of our members.

HOW DO I RECEIVE MY COMMISSIONS?

Approximately every two weeks NRA will send you a check and statement detailing the memberships you sold and your commission. In order to receive commission you must put your recruiter ID in the boxes at the top right corner of the application.

WHAT IF SOMEONE PAYS ME IN CASH?

Do not send cash through the mail. Write a personal, business or cashiers check to cover the amount of the memberships.

WHAT IF MY CUSTOMERS ARE ALREADY MEMBERS?

There are a few things to keep in mind here. NRA sometimes sends prospective mailings that include temporary membership cards. While no payment has been made, the recipient may think that he is a member when he receives this temporary card. Moreover, a person's membership may be expired but they don't realize it. A good way to find out if he is currently a member is to check his membership card or ask if he currently receives one of the NRA Official magazines. Additionally, unless they are life members, existing members will need to renew their membership. Instead of renewing through the mail at full price they can renew with you and receive the discounted pricing. If they renew their membership early it won't overlap what they currently have, it will simply add a year of membership to how many months or years they have left on their current membership.

WHY DOES NRA SEND SO MUCH MAIL?

While NRA sends a good amount of mail, it's important to realize that these mailings accomplish several things. Some of the mailings raise needed monies for NRA, often vital to the success of training, safety, and educational programs, as well as important legislative programs and initiatives. They also serve as a primary vehicle to disseminate current information and important legislative issues. And finally, some mailings come from our affiliated business partners, who dedicate a portion of the proceeds and profits to NRA when their services are utilized.



NRA

Request for Taxpayer Identification Number and Certification

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

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

Part I Taxpayer Identification Number (TIN)

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

Social security number
+

OR

Employer identification number
+

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

Part II Certification

Under penalties of perjury, I certify that:

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

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

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

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

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

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

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 ¹	Generally, exempt recipients 1 through 7 ²

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

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

Part I. Taxpayer Identification Number (TIN)

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

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

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

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

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

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

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

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

Part II. Certification

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

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

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

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

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

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

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

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

What Name and Number To Give the Requester

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

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

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

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

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