

BROKERAGE AGREEMENT

AGREEMENT, Made this _____ day of _____, 20____, By and Between ALLEN FINANCIAL INSURANCE GROUP, INC., An Arizona Corporation with it's principal place of business located at 12424 N. 32nd Street, Suite 101, Phoenix, Arizona, 85032, hereinafter referred to as COMPANY; and

a(n), _____ with an office and principal place of business located at :

hereinafter referred to as the BROKER.

WHEREAS, the Broker warrants that Broker holds an insurance brokers license

issued by the State of _____ being License No. _____, currently in force; and WHEREAS, Broker wants COMPANY to place insurance business with and for acceptance by admitted carriers and/or non-admitted carriers, in compliance with the laws, rules and regulations pertaining thereto regarding the placement of such business; and

WHEREAS, Broker further certifies that any business which Broker shall submit to COMPANY for placement involving persons or property situated in a state other than that of Broker's domicile, will, if accepted, be effected only in accordance with the laws, rules and regulations governing such placement and not otherwise; and WHEREAS, COMPANY agrees to allow Broker a commission on such business, if and when placed in accordance with a commission schedule as shall be agreed upon by the parties from time to time.

NOW, THEREFORE, IT IS AGREED AS FOLLOWS:

1. The Broker shall be and remain liable to COMPANY for the payment of all premiums, taxes and fees, 30% of which shall be due on the date the insurance is effected, and the balance payable not later than thirty (30) days after the end of the month in which coverage is effected except as hereinafter set forth. Upon failure of the Broker to pay the premium set forth above, COMPANY shall seek to collect the same directly from the assured, it being agreed that under such circumstances, COMPANY shall be acting in all respects as attorney in fact for the Broker, which relationship shall be deemed to be a consideration for entering this Agreement on the part of COMPANY.

2. Broker agrees to ratably refund to COMPANY commissions on all business placed with COMPANY on canceled policies, or reduced premiums, at the same rate at which such commissions were originally allowed Broker. Such refund shall be paid to COMPANY within thirty (30) days after Broker is advised of the cancellation or reduction adjustment.

3. If the Broker shall extend credit to the assured, it shall be at the Broker's sole risk and premiums shall be paid to COMPANY by the Broker when due, whether or not they are collected by the Broker and whether or not the Broker has extended credit to the assured.

Broker agrees to pay COMPANY its reasonable attorneys fees, costs and expenses necessarily incurred if suit or collection becomes necessary.

4. Anything heretofore or hereafter to the contrary notwithstanding, in the situation where premium for a policy or policies, which have been issued, cannot be fully determined in advance and where an adjustment or determination, after a specific time period, by audit or otherwise, shall have been made, then the amount of such additional premium due shall be paid by the Broker to COMPANY within thirty (30) days after such additional amount shall have been determined and billed to the Broker.

5. The parties hereto understand and agree that in no event, nor under any circumstances whatsoever, shall the Agreement ever be interpreted or construed to the effect that the Broker may bind COMPANY or any company or underwriter represented by COMPANY. If Broker is placing business with COMPANY which is directed to him by another insurance agent or insurance broker he accepts full responsibility as if he were the originator of such placements.

6. The parties agree that in the event of termination of this Agreement, the Broker not being in default and therefor promptly accounting for and paying all accounts for which he may be liable, the Broker's records, and use and control of expirations shall be deemed the property of the Broker and left in his undisputed possession; otherwise the records, policies, dailies and use and control of said expirations shall be vested in COMPANY.

7. All insurance issued by COMPANY on behalf of the Broker, to assured, is not subject to flat cancellation, except prior to inception. All cancellations, however, at the request of underwriters or insurance companies, will be on pro rata basis.

8. This Agreement is not a contract of employment and nothing contained herein shall be construed to create the relationship of employer and employee between the COMPANY and the Broker. The Broker is not an employee, agent or authorized representative of COMPANY or any insurer represented by COMPANY. Broker shall be responsible for Broker's own acts and omissions. The Broker is not authorized to change policies, issue endorsements, cancellations or certificates of insurance on the behalf of COMPANY or any of the companies COMPANY represents, unless specifically authorized in writing to do so.

9. The Broker does not have the authority to assign, adjust, compromise or settle any claim or in any way commit COMPANY or its companies to liability with respect to claims arising under policies written hereunder. All claims, suits and notices are to be immediately reported directly to COMPANY for assignment and handling. Broker agrees to cooperate fully with COMPANY to facilitate the investigation, adjustment, settlement and payment of any claim, when and as requested by COMPANY, and under any procedures as may be agreed from time to time. The generality of the foregoing is in no way limited.

10. This Agreement shall be interpreted and enforced in accordance with the laws of the State of Arizona the courts of which state shall have exclusive jurisdiction over the parties as respects any disputes arising hereunder.

11. This Agreement may not be changed or modified except in writing and signed by the parties hereto.

12. The parties hereto agree that this Agreement shall not become effective until accepted by COMPANY and, when accepted, shall supersede all previous broker agreements, whether oral or written, between the parties; and the parties agree that this agreement contains all of the contractual arrangements existing between them relative to the brokerage relationship, and all other written or oral arrangements are deemed to be merged herein.

13. It is specifically understood and agreed that notwithstanding anything to the contrary herein set forth, this Agreement shall not be interpreted or construed so as to:

(a) prevent the Broker from executing other similar agreements with competitive agents;

(b) compel COMPANY to accept or place all or any of the business offered to it by the Broker;

14. This Agreement may be terminated at any time by either party, upon ten (10) days written notice to the other party, sent by Registered or Certified Mail, Return Receipt Requested. Such termination shall in no event affect the respective rights or liabilities of either party accruing up to the date of termination. Irrespective of termination in accordance herewith, any subsequent business placed by the Broker with COMPANY shall be deemed to be in accordance with the terms of this Agreement and as though this Agreement were still in full force and effect.

15. The Broker represents and warrants to COMPANY that the Broker now has in force and effect a valid and binding contract of liability insurance covering the Broker for damages occasioned by errors and omissions alleged to have been caused by the Broker. Said contract is written with _____, and said contract was issued on _____, and bears Number _____. The Broker further warrants and represents that the premium for said policy has been fully paid and that the Broker shall keep such policy, or one similar thereto, in full force and effect at all times during the continuance of this Agreement, in limits of not less than one million dollars (\$1,000,000).

16. Notwithstanding any other provision of this Agreement and as a special consideration of this Agreement by COMPANY, the Broker agrees for him or herself, or if a corporation, by it and its principals individually, that it will hold COMPANY, and COMPANY's agents, servants and employees free and harmless, and indemnify them from each and every claim of alleged errors and omissions caused by, or related to, the acts of the Broker, its agents, servants, principals and employees, including legal fees, costs and disbursements that may be reasonably be incurred by COMPANY in the defense of such claim or claims to the full extent thereof, with interest thereon, until paid.

17. In the event the Broker, under this agreement is a corporation, it is agreed that the undersigned corporate officer(s) shall personally guarantee the performance of this agreement and personally indemnify COMPANY for any damages or expense caused by any breach of this Agreement.

18. Broker shall not insert any advertisement referring to COMPANY or any insurer used or managed by COMPANY, or issue or cause to have issued any letter, circular, pamphlet, or other publication or statement, so referring, without the express written consent of COMPANY. In the event COMPANY shall be subjected to loss or expense arising out of any unauthorized advertisement, publication or statement of Broker, Broker shall be liable for all resulting damages or costs.

19. This Agreement contains the complete understanding between Broker and COMPANY and supersedes any and all previous agreements between Broker and COMPANY, and it may not be altered or modified except in writing over signatures of both parties thereto.

IN WITNESS WHEREOF, the parties hereto set their hands and seal the day and year first above written.

BROKER: _____

BY: _____ TITLE _____

Federal ID or SSN # _____

Agreement accepted and effective at Phoenix, Arizona

this _____ day of _____, 20____.

ALLEN FINANCIAL INSURANCE GROUP, INC.

BY: _____ TITLE _____

****PLEASE PROVIDE A COPY OF YOUR CURRENT STATE(S) AGENCY LICENSE(S), THE DEC. PAGE TO CURRENT AGENCY E&O COVERAGE, AND A COMPLETED W-9. IF THESE ITEMS ARE NOT SUBMITTED WITH THE BROKERAGE AGREEMENT WE WILL NOT BE ABLE TO PROCESS YOUR SUBMISSION.****

Agency Questionnaire

Agency Name _____

DBA _____

Principal Names _____

Phone _____ FAX _____

Email _____ Website _____

Physical Address _____

City _____ State ____ Zip _____

Mailing Address _____

City _____ State ____ Zip _____

Agency is: Proprietorship Partnership LLC Corporation

TAX ID or Social Security # _____ Date Agency Established _____

Agency License # _____ State(s) _____ Exp. Date _____

E&O insurance carrier _____ Policy No _____ Exp Date _____

Agency Premium Volume \$ _____ Number of Employees _____

Has agency ever had a license denied, revoked, suspended, canceled or non-renewed by any state? Yes No

Has Agency or Agency Principal filed for or been discharged from, any bankruptcy, insolvency, or assignment for the benefit of creditors with a filing or discharge date within the last five years? Yes No

Has the Agency ever been disciplined, fined or censured by a state insurance department or any regulatory body or court? Yes No

Is the Agency now the subject of any complaint, investigation or proceeding that could result in a YES answer to any of the previous questions? Yes No

Has any agency principal been convicted, plead guilty or plead no contest to any felony or misdemeanor involving dishonesty or breach of trust within the last five years Yes No

If answer to any question is YES, provide complete details and appropriate documents such as official court records. Yes No

I have provided the above information and wish to be considered for appointment. I realize that if all paperwork is not submitted, I will not be considered for an Allen Financial Insurance Group appointment.

APPLICANT

Signature _____ Title _____ Date _____

AFIG1001 (06/02)

Request for Taxpayer Identification Number and Certification

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

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

Part I Taxpayer Identification Number (TIN)

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

Social security number								

OR

Employer identification number								

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

Part II Certification

Under penalties of perjury, I certify that:

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

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

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

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

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

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

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

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

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

Part I. Taxpayer Identification Number (TIN)

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

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

If you are a single-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.