



Dear Language Consultant:

Thank you for your interest in **Accuworld L.L.C.** We have received your resume inquiry. We hire our consultants on a freelance basis, and the need for translators and interpreters of all languages varies from week to week and month to month.

Important Directions: In order to be considered for projects on a freelance basis and be entered into our database, complete the following online and email the completed documents to us: freelance language consultant agreement, a W-9 tax form, provider expectations, code of confidentiality, a consultant key information form and work sample. These forms must be completed in order to be considered by Accuworld.

All documents must be returned in an electronic format. **We can not accept any hard copy documents via fax or mail. All documents are stored electronically.** Please scan all signature pages and email (in .pdf format) all of the required pages together when completed. As soon as Accuworld receives your completed documents, we will evaluate your credentials and consider you for assignments.

Best regards,

Human Resources Department
Accuworld Cross-Cultural and Translation Solutions



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FREE LANCE CONSULTANT AGREEMENT

Agreement made this _____ day of _____ of 20____ between **Accuworld, LLC**, herein called "**Accuworld**," and Mr./Ms. _____ Residing at _____ herein called "I."

WHEREAS, the above parties desire to set forth the conditions of their relationship as Language Consultant and translation service, interpretation and cross-cultural training services firm, it is agreed that:

1. I certify that the information I have supplied (or which I may supply from time to time) regarding my abilities, education and qualifications, and eligibility to work as a consultant in the United States is accurate and true. I understand that **Accuworld** may seek independently to verify my credentials and qualifications, and I authorize **Accuworld** to do so.
2. I work as an independent contractor and not as an employee of **Accuworld**. As such, I have independent authority and control over delivery of services. My sole compensation is the professional fees paid to me by **Accuworld** for my services. I will be responsible for my own taxes and similar charges, so no amount relating to taxes owed by me will be withheld from my fee by **Accuworld**. The fee for my services shall be agreed upon in writing by **Accuworld** and myself. Fee structures are strictly confidential. I agree never to discuss my fees with any **Accuworld** client or any other language consultant.
3. I agree that, during the term of this Consultant Agreement and for a period of three years after termination of this Consultant Agreement, I will not solicit or accept work from any **Accuworld** client, or any entity with whom client is employed by or affiliated with, to whom I provided language services, except through **Accuworld**.
4. I agree to keep the identity of all clients and/or the organizations that they are employed or affiliated with as strictly confidential. I will not site them on any resume, references or in any marketing material. I will not disclose the identity of these clients to anyone. I further agree that I must receive prior written authorization from **Accuworld** before citing or disclosing my association with **Accuworld** in any resumes, references or marketing materials or websites.
5. I agree to immediately refer to **Accuworld's** Director any request from an **Accuworld** client for language training, translation, interpretation, proofreading, typesetting, voice-over and/or intercultural training. I will not perform these services myself. I agree not to furnish, under any circumstances or for any reason, my telephone number(s), my address, my E-mail address, or any other contact information to any **Accuworld** client(s). I agree not to exchange business cards with any parties involved. This includes any entity with whom the client is employed by or associated with. I agree not to contact the client outside of assignments at any time for any reason. I agree that all scheduling arrangements with the client will be made through **Accuworld's** administrative personnel only. I agree that I will not ask the client for his/her telephone number(s), his/her address, his/her E-mail address or any other contact information. I agree to maintain a strictly professional relationship with the client. I agree never to meet with the client outside of the scheduled service times by and through **Accuworld**.
6. I understand and agree that **Accuworld's** long-term and near-permanent client relationships and confidential information are vitally important and require and justify legal protection. If I violate any of the terms of this Consultant Agreement, I will be: (a) liable for \$10,000 in liquidated damages, in addition to any other damages available under law; (b) subject to injunctive relief preventing the conduct violative of this Consultant Agreement and enforcing the terms of this Consultant Agreement; and (c) liable for **Accuworld's** attorneys' fees and costs expended in any enforcement proceeding.
7. I agree not to photocopy or retain in my personal effects any materials published or supplied to me by **Accuworld** or it's clients. I agree to surrender all such material upon completion of any project and/or termination of this Consultant Agreement. I agree that I am responsible for any shipping charges to return such material. I understand that until I return these materials, **Accuworld** is under no obligation to pay me for outstanding fees. I will not retain any copies of material or anything pertaining to my assignment through **Accuworld**. I agree to keep all information within all documents/assignments that I work with confidential. I will not discuss or reveal any information contained in any documents/conversations to any person except to the staff at **Accuworld**.
8. I agree that my services are being contracted for as follows:

Client: _____ TBD _____ Company: _____



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Job Number: _____ Assignment Type (Circle One): Translation Interpretation Other

For Translation Assignments Only:

Language: _____ Formatting required?(Circle One): Yes No

Final Document to be provided as an Electronic File in _____

This work will be provided at the highest quality and caliber on or before: Date: _____ Time (CST): _____

I understand that I will be penalized at a rate of 25% of the total compensation agreed upon above for every hour past the deadline. The penalty of 25% will begin to accrue once the project is one hour past the deadline. Further, I will be penalized 25 cents per error or omission. If retyping or editing is required, I will be penalized at the rate of \$75.00 per hour if Accuworld time is required.

For Interpretation Assignments Only:

Language: _____ Location of Assignment: _____

Assignment Date: _____ Assignment Time: _____ Approx. Length of Assignment: _____

Contact Name at Location: _____

I understand that I will be paid \$ _____

Cancellations and/or changes in scheduling may not be made by the interpreter.

9. The invoice, which I submit to Accuworld upon completion of my assignment, will be an accurate representation of the amount of time spent or the agreed upon project fee for the assignment. This invoice/project fee will include my name, address, social security number, phone number, job number and description of the job itself and time spent. I agree to send my invoice to **Accuworld** within 24 hours of the assignment completion. I further agree that all scheduling arrangements will be made through **Accuworld's** administrative personnel.

10. This Consultant Agreement constitutes the entire agreement between myself and **Accuworld** and supersedes any other oral or written agreements between the myself and **Accuworld**.

11. I may terminate this agreement by providing 30 days written notice after I have completed all services contracted for with me by **Accuworld**. **Accuworld** may choose to terminate this agreement in writing at any time for any reason. Cancellation by either party does not invalidate the terms of this contract and is only applicable to clause number eight.

12. This Consultant Agreement may only be modified in a writing signed by the language consultant and Susan E. Joyce on behalf of **Accuworld**.

By _____ Date _____
(Accuworld, LLC)

By _____ Date _____ SSN _____
Language Consultant (Signature and Printed Name) (Social Security Number)



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Accuworld, L.L.C. Interpreter/Translator

Provider Expectations

1. The **Accuworld, L.L.C.** interpreter/translator is a capable, reliable and experienced individual who must be fluent in both the language from which and to which the interpretation/translation is being made and is thus able to speak with clarity and appropriate emphasis and enunciation.
2. Manifests irreproachable personal conduct. Possesses such qualities as: punctuality, courteousness, patience, understanding, cheerfulness, objectivity and discreteness. The **Accuworld, L.L.C.** interpreter shall dress professionally and appropriately for the assignment.
3. Never expresses his/her own opinion about the proceeding/project he/she is interpreting/translating. Observes strict professional secrecy. **The Accuworld, L.L.C.** Interpreter/Translator remains impartial and objective at all times. If there is a conflict of interest involved between the **Accuworld, L.L.C.** Interpreter/Translator and any of the participants involved in the proceedings, such that it would cause the Interpreter to lose his/her objectivity, the Interpreter/Translator will disqualify him/herself and notify **Accuworld, L.L.C.** immediately.
4. The Interpreter is required, at all times, to remain next to the person for whom he/she is interpreting so that he/she can interpret the proceedings in their entirety.
5. When the assignment is completed, the Interpreter/Translator will call and give the exact beginning and ending time of the proceedings/project to **Accuworld, L.L.C.'s** staff.
6. The **Accuworld, L.L.C.** Interpreter/Translator shall strive continually to maintain and upgrade the professional skills required to perform interpreting/translation assignments with excellence.

Signature

Date



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CONSULTANT KEY INFORMATION FORM

Please read: Thank you for your continued interest in Accuworld, L.L.C. For both continuing and new service providers it is imperative that you complete this survey and mail to us the required attachments. We are converting to an on-line consultant database. It is essential that this form be completed so that your firm will be included. This will allow us to utilize your firm's services more efficiently. If a question is not applicable or your firm does not perform this type of service please indicate with N/A for not applicable. If there are updates to the information provided to us after the initial form has been completed and returned to us, please submit these revisions as they occur so that we may keep this file current.

IDENTIFICATION INFORMATION

Last Name: _____ First Name: _____

Social Security No./ Federal Tax ID No.: _____

Company Name: _____

Trade Name/DBA: _____

Business Type: S.Corp C Corp LLC Proprietorship General Partnership

Other: _____

Business Street Address: _____

City: _____ State: _____ Zip: _____

Business Daytime Phone: _____ Business Evening Phone: _____
(Business lines must be separate from personal lines)

Fax: _____ Modem: _____

Cellular: _____ Pager: _____

E-Mail Address: _____

BUSINESS BANKING INFORMATION (Must be separate from personal account)

Bank Name: _____ Address: _____

Bank Reference (Name and Phone): _____



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Minimum? _____

Minimum? _____

BILINGUAL TOUR

Fee per Hour?: _____

INTERCULTURAL TRAINING

Fee per Hour?: _____

Minimum? _____

Minimum? _____

LANGUAGE TRAINING: Fee per Hour?: _____

FIELDS OF SPECIALIZATION: for translators/proofreaders/interpreters

(Circle all that apply)

- | | | | |
|--------------------|-------------|---------------|------------|
| Advertising | Commercial | Computer | Scientific |
| Contracts | Engineering | Environmental | Technical |
| Financial | Legal | Literature | |
| Telecommunications | Marketing | Medical | Patents |
| Other: _____ | | | |

EQUIPMENT for translators/proofreaders:

- | | | | | |
|-------------------------|------|-------|--------|--------|
| Computer Compatibility: | IBM | MAC | Both | Other: |
| Floppy Disk Drive Size: | 3.5" | 5.25" | CD-ROM | |
| Do you have a Fax? | Y | N | | |

Communications Software: _____

Printer Brand/Model: _____

Word Processing Software: _____

Desktop Publishing Software: _____

ATTACHMENTS CHECKLIST (Please be sure to scan & attach the following as .pdf files.)

- Sample company business card
- Sample company letterhead
- Examples of company promotional efforts (i.e. ads, brochures listing services/fees)
- Copy of firm's professional liability/errors and omissions insurance (Available to American Translator Association Members (ATA, phone: 703-683-6100) at a nominal premium from Hayes Affinity Solutions (Ask for ATA Rep: 866-310-4297)
- Completed W-9 Form (A W-9 Form for your firm to complete is attached)
- Completed Freelance Interpreter/Translator/Typesetter/Voice-over Talent/Voice-over talent Agreement (For your convenience, an Agreement to complete is attached.)
- Non-confidential work samples for translators/Letters of reference for interpreters

Thank you.

Request for Taxpayer Identification Number and Certification

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

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

Part I Taxpayer Identification Number (TIN)

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

Social security number
+
OR
Employer identification number
+

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

Part II Certification

Under penalties of perjury, I certify that:

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

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

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

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

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

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

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

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

- An individual who is a citizen or resident of the United States,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States, or

- Any estate (other than a foreign estate) or trust. See Regulations sections 301.7701-6(a) and 7(a) for additional information.

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

Nonresident alien who becomes a resident alien.

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

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

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.

4. The type and amount of income that qualifies for the exemption from tax.

5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

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

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

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

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

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester, or
2. You do not certify your TIN when required (see the Part II instructions on page 4 for details), or
3. The IRS tells the requester that you furnished an incorrect TIN, or
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

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

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$0 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 \$00 penalty.

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

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

Specific Instructions

Name

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

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

Sole proprietor. Enter your individual name as shown on your social security card on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name" line.

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

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

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

Exempt From Backup Withholding

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

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

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

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

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),
2. The United States or any of its agencies or instrumentalities,
3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation,

- 7. A foreign central bank of issue,
- 8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
- 9. A futures commission merchant registered with the Commodity Futures Trading Commission,
- 10. A real estate investment trust,
- 11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
- 12. A common trust fund operated by a bank under section 584(a),
- 13. A financial institution,
- 14. A middleman known in the investment community as a nominee or custodian, or
- 15. A trust exempt from tax under section 664 or described in section 4947.

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

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt recipients except for 9
Broker transactions	Exempt recipients 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt recipients 1 through 5
Payments over \$600 required to be reported and direct sales over \$,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 L* 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/bnlinese-5pdf. 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: *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 98 and broker accounts considered active during 98 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 98 and broker accounts considered inactive during 98 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 29), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

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

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

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

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

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

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

Privacy Act Notice

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

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