



A division of FRP™

2451 Atrium Way / Nashville, TN 37214

Office: 800-269-6839 Fax: 615-391-2815 www.cookbookmarketplace.com

Distribution Information

DISTRIBUTOR DEFINITION: A resource partner for the Publisher through which titles are placed into the retail market. Sales are made THROUGH a distributor not TO a distributor. *Distributor sales are largely impacted by the Publishers' Marketing Plan.*

Purchase Discount:

<i>FRP Produced Titles</i>	<i>60% off retail</i> (Ex: \$19.95 retail we pay \$7.98)
<i>Titles Not Produced by FRP</i>	<i>65% off retail</i> (Ex: \$19.95 retail we pay \$6.98)

All Sales are non-returnable unless Special Return Addendum is executed.

Requirements Per Title: *Annual Fee:* \$75 1st title; \$25 each additional title for Distribution Services (CBMP)
One-Time-Setup Fee: \$50 from Ingram Book Group (IBG)

DISTRIBUTION BENEFITS

- We partner with publishers in their marketing and sales efforts into wholesale/retail accounts.
- Inclusion in our annual full-color catalog or mid-year catalog insert piece (determined by entry date into system).
- Consumer based sales exposure through our Internet website (www.cookbookmarketplace.com).
- Books offered at various trade shows throughout the year.
- Opportunities to participate in Co-Op Advertisements; to be advised of costs and deadline via email as become available.
- Over 3,800 retail contacts in book, gift, gourmet, kitchen stores, and reviewers, from all across the country through CBMP and over 35,000 retail contacts world-wide through IBG system.
- Setup and representation into Barnes & Noble, Books-A-Million, Hastings and other bookstore chains, along with their websites (no guarantee of placement).
- Setup and representation into Amazon.com and other various website retail accounts.
- Setup and representation into IBG. (See below for further details on IBG)
- All titles are made available to buyers for discount club sale opportunities; no guarantee of placement.

INGRAM BOOK GROUP

- IBG requires a \$50 one-time fee, which is payable through CBMP setup and a Vendor Permission Letter to be on file with them for each publisher title. Permission must be submitted on Publisher Letterhead (see page 5 of Agreement.)
- IBG is the nation's largest book wholesaler and provides enhanced nationwide exposure into book industry markets, such as national bookstore chains, independent bookstores, libraries, colleges and discount clubs. IBG services over 35,000 retail accounts world wide and these types of buyers often only purchase from IBG to have one resource and take advantage of their shipping/discounts offers.

Note: National Placement Presentations for a bookstore chain requires setup at IBG and a Returnable Sale Addendum to be on file with us for those titles which qualify to be presented to the national buyer. No guarantee of national placement. It is the Publisher's responsibility to buy-back returns, plus applicable return shipping costs and restocking fees. Publisher must be careful to consider all possible risk in pursuing national placement opportunities.



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Our program is very simple:

- We purchase your book at specified discount (*Ex: \$19.95 retail at 60% we pay \$7.98; at 65% we pay \$6.98*)
- Payment is sent to you within 90 days of purchase.
- If your books are stored at the FRP warehouse, there are no shipping charges incurred; otherwise, you pay the freight to ship the books to us from your inventory location to our Nashville, TN warehouse.
- Your title must have an ISBN barcode for scanning purposes on the back cover to qualify for placement.
- Titles are subject to Barnes & Noble restickering fee, if applicable.
(See Agreement Letter Addendum page 2 for details.)

FRP Publishers: In order to be setup in our distribution system, please send us the following:

- Agreement paperwork completed in full-5 pages total.
Send via fax to 615-391-2815 so we can start the process ASAP!
Note: The Marketing Alert form is to be submitted to us as event details become available.
- If paying annual fee by check, please mail check to:
The Cookbook Marketplace
Attn: Customer Service
2451 Atrium Way
Nashville, TN 37214
- Please allow 4-6 weeks for setup in our system once paperwork has been received in.

OTHER Publishers: Titles must first be submitted for review.

- Send a sample copy, along with your marketing plan, to the following address. Sorry, samples cannot be returned.
The Cookbook Marketplace
Attn: Anne Pritchard, Distribution Coordinator
12792 Pine Needle Cove
Olive Branch, MS 38654
888-795-0632
- If approved, send completed Agreement paperwork completed in full-5 pages total.
Send via fax to 615-391-2815 so we can start the process ASAP!
Note: The Marketing Alert form is to be submitted to us as event details become available.
- If paying annual fee by check, please mail check to:
The Cookbook Marketplace
Attn: Customer Service
2451 Atrium Way
Nashville, TN 37214
- Please allow 4-6 weeks for setup in our system once paperwork has been received in.



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Distribution Agreement

FRP Produced Title – 60%

Title Not Produced by FRP - 65%

Check both if submitting a mixture of FRP produced books and other books not printed by FRP

Upon receipt of this signed document and the applicable marketing and distribution fees, The Cookbook Marketplace (CBMP) is authorized by Publisher (Publisher) to purchase Publisher's book(s), in full carton quantities (maximum box quantity of 24), at the above selected discount. (Example: Retail of \$19.95, we purchase at 60% for \$7.98; at 65% we purchase for \$6.98.) If a publisher has multiple titles and desires to put all titles into distribution, the 60% discount will only be given to those titles that FRP has produced for the publisher. All other titles in their collection that were not produced or reprinted by FRP will be at 65%.

Payment is net 90 days from date books are received by CBMP. Purchases filled from Publisher's inventory warehoused by FRP will not involve any shipping expense to the Publisher. Purchases filled from inventory in the Publisher's possession will be shipped FOB destination to CBMP and Publisher will pay shipping expenses.

Required Fees:

All Publishers \$75 for 1st title; \$25 for each additional title, payable per year (CBMP) Annual Distribution Services

All Publishers \$50 per title, One-Time Setup into Ingram Book Group (IBG) payable through CBMP

CBMP may attend various regional and national book and/or gift trade shows to exhibit books. If space allows, a representative from FRP Publisher's organization may attend one day at the tradeshow each year to promote their title(s). Time and date must be arranged with CBMP office on a first come first served basis. CBMP makes no commitment to attend any specific trade shows.

The Publisher agrees to supply the CBMP with up to six (6) sample book copies per year, as needed, of each title represented. These copies will be used for promotional purposes only. Publisher agrees that no more than ten (10) sample recipes may be duplicated in their entirety, per promotional opportunity.

CBMP purchases books, as needed, to fill orders, and makes no commitment to purchase any specified number of books. As a distributor, CBMP will supply books to fulfill the need you, the Publisher, create through your marketing efforts. All sales are non-returnable, unless Publisher opts to put a Return Addendum in place for national-type titles under a separate agreement.

CBMP has over 3,800 retail contacts in the book, gift, gourmet, kitchen store markets, and reviewers, from all across the country. IBG services over 35,000 retail contacts world-wide and is the nation's largest wholesaler. IBG offers the Publisher enhanced exposure into the book industry markets, such as national bookstore chains, independent bookstores, libraries, universities and discount clubs.

CBMP is domiciled in Tennessee and re-sells books from its Tennessee location(s). Available upon request is a Tennessee resale certificate to place in your files. This resale certificate relieves the Publisher from liability to collect Tennessee tax from CBMP.

This agreement is considered non-exclusive and non-restrictive in terms of accounts which CBMP may service on behalf of Publisher. As a distributor, CBMP does not supply Publisher with specific retail account sales information made on their title(s). This agreement will automatically renew on the first day of each year, at which time an invoice will be mailed to the Publisher's home office address. CBMP reserves the right to cancel any titles due to insufficient sales volume or difficulty in acquiring inventory from the Publisher. In the event of cancellation by either the Publisher or CBMP, a 60-day advance written notice is required. CBMP will return any on-hand inventory to Publisher within 3-months of the cancellation notice given by either party. Publisher is required to repurchase any remaining inventory on hand with CBMP at the same purchased price and is responsible for any shipping charges to return inventory to Publisher's location. Payment for returned books is due from Publisher upon receipt.

The attached TITLE SHEET (page 3 of Agreement) details the books to be setup and associated fees to be paid and is considered to be a part of this agreement. New titles can be added as needed during the course of the year to this same agreement and all titles will be auto-renewed each year, unless cancellation notice is received as outlined above.

Publisher Name of Organization or Individual: _____

Submitted by: _____ Signature: _____ Date: _____

(Please print name of signature)

Please print or type all information and return via fax to 615-391-2815.

Please keep a signed copy for your files. Allow 4-6 weeks for set up in The Cookbook Marketplace.

PLEASE SIGN READ RECEIPT – Must Be Included with Agreement:

Name of Publisher / Group: _____

Signature of Publisher / Group Contact

Print Name of Signature

August 10, 2007

Dear Cookbook Marketplace Publisher...

We were recently notified by Barnes & Noble (B&N) of a compliance issue which they have put in place regarding required components to be included in the back cover barcode scan area of books. Some of the components are driven by the new book-industry standards, which were put in place by the International Organization for Standardization (ISO) that went into effect as of January 2007, but one is specific for participating with B&N, which they communicated to us last month.

The barcode scan area components now required on all books sold into B&N are as follows:

1. Encoded ISBN 13 digit code
2. Human readable ISBN 13 digit code, placed at top of encoded bars (includes dashes)
3. Encoded retail price
4. *Human readable retail price which includes a dollar sign \$ format (Ex: \$9.95)
5. Any books produced prior to January 2007 must also be in compliance to new format
**Specific to Barnes & Noble Requirements*

If B&N receives in a book which does not meet all these requirements, they will automatically resticker the book with an updated label and then issue a charge back fee to the distributor/supplier of the book. In order to continue to operate into B&N, we do not have any choice in this matter but to comply with their resticker process on those books which do not have the required barcode scan format (see below example).



As your distributor, we are not able to absorb these costs and will be passing the service and handling fees along to you at a cost of \$.15 (15 cents) per unit on each of your title(s) which do not have the above type of scan barcode on orders that B&N places with us beginning September 1, 2007.

When we receive in a B&N order, we will automatically track which titles are being shipped and keep records to bill you according to their purchase activity on your title(s). Depending on how active your title(s) might be with B&N will determine your specific costs involved.

The \$.15 per unit resticker/handling fee will be either a) deducted from our next purchase to you, or b) invoiced specifically for these charges, which ever occurs first.

To clarify, this is **not** our business practice, but that of B&N. As we are your distributor into B&N, we must manage the situation as part of your title(s) being in our distribution system. We will not be able to restrict titles against sales into the B&N account. Any titles in our distribution system must participate in sales into all accounts which we service on your behalf. Thank you for your understanding in this matter. Please direct any questions directly to me as follows: apritchard@frpbooks.com or toll free 888-795-0632.

Best regards,

Anne Pritchard
Distribution Coordinator

Distribution with The Cookbook Marketplace - TITLE SHEET Information

Publisher Name / City, State _____

SAP Act # : _____

Date : _____

To be Setup

FRP Publisher / Other: _____

	Purchase Discount Level {FRP=60%} {Other=65%}	\$75 1st Title; \$25 Each Additional Title Distribution Annual Services Fee	\$50 Per Title ONE TIME SETUP fee for Ingram (Note 1)	13-digit ISBN# (Note 2 regarding Barcode Label Compliance)	Retail Price	CBMP Final Purchase Price {FRP=60%} {Other=65%}	Book-Style Code (Note 3)	Attach 50 Word Pitch Points (Note 4)
1		% \$	\$		\$	\$		
Subitle: _____ Year Published: _____ # Pages: _____ # Recipes: _____ Box Qty: _____								
2		% \$	\$		\$	\$		
Subitle: _____ Year Published: _____ # Pages: _____ # Recipes: _____ Box Qty: _____								
3		% \$	\$		\$	\$		
Subitle: _____ Year Published: _____ # Pages: _____ # Recipes: _____ Box Qty: _____								
4		% \$	\$		\$	\$		
Subitle: _____ Year Published: _____ # Pages: _____ # Recipes: _____ Box Qty: _____								
<i>If more than 4 titles are to be setup, please submit additional TITLE SHEET.</i>					Grand Total: \$ _____			

Total Category Fees:

* Only FRP produced or reprinted titles are eligible for the 60% discount; all other titles held by publisher that were not produced or reprinted by FRP will be subject to 65% discount.

Note 1: Ingram Setup

Ingram Book Group requires a one-time setup fee of \$50 per title, which is payable through our services.

Note 2: Barcode Label Compliance

Refer to the OFFICIAL ADDENDUM INFORMATION letter 2007 Industry Standards and Barnes & Noble. Must be agreeable to requirements in order to participate in distribution.

Note 3: Book Style Codes

(HC) Hardcover	(PCS) Plastic Comb Softcover	(WOS) Wire-O Softcover	(CWO) Concealed Wire-O
(HCDJ) Hardcover w/Dust Jacket	(PCH) Plastic Comb Hardcover	(WOH) Wire-O Hardcover	(SC) Softcover
(HCCD) Hardcover w/CD	(SS) Spiral Softcover	(WOE) Wire-O w/Easel Back	

Note 4: 50-Word Description

Please submit on separate sheet. This will be used as your title(s) copy at our website and any other appropriate marketing and distribution channels. Please be specific in those items of interest that are totally unique to your title, keeping your audience in mind (retail buyer and end consumer). Be sure to also include any awards or official designations, which will add prestige to your title.

Submitted by: _____ **Signature:** _____ **Date:** _____

Please print name of signature

Daytime Phone # _____

Email _____

Please keep a signed copy for your files. Allow 4-6 weeks for setup in The Cookbook Marketplace.

THE COOKBOOK MARKETPLACE

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Office: 800-269-6839 Fax: 615-391-2815 www.cookbookmarketplace.com

Distribution Total Fees to be paid: \$ _____

(Enter the Grand Total from Agreement page 3 TITLE DETAIL sheet.)

I'm paying by check or Money Order.

Make payable to: The Cookbook Marketplace.

Reference: 2007 Catalog Fee

Mail to Attention: Customer Service

Address: 2451 Atrium Way, Nashville, TN 37214

Please send an invoice to me at this address: _____

Street, City, State and Zip Code required. Payment due within 30 days.

Please use my Charge Credit Card # _____ Exp. _____

3 Digit Authorization Code: _____ Name as it appears on card: _____

Credit Card Billing Address: _____

IV. Publisher Contact Data

Main Organization Contact:

First Name _____ Last Name _____ Job Title _____

Org. Mailing Address _____

City _____ State _____ Zip _____

Org. Daytime Phone (_____) _____ Org. Daytime Fax (_____) _____

Org. Email Address _____

Org. Website _____

Home Address _____

City _____ State _____ Zip _____

Home Phone (_____) _____ Home Fax (_____) _____

Home Email Address _____

Work Phone (_____) _____ Work Fax (_____) _____

Work Email Address _____

My inventory is stored at the FRP warehouse.

Purchases will be transferred from FRP to The Cookbook Marketplace at No Charge.

You'll need to place an order with us. I understand I am responsible for freight charges to send books to your warehouse.

Contact the following person To Place An Order:

First Name _____ Last Name _____

Daytime Phone (_____) _____ Daytime Fax (_____) _____

Email Address _____

Submitted by: _____ **Signature:** _____ **Date:** _____

(Please print name of signature)

Please print or type all information and return via fax to 615-391-2815.

Please keep a signed copy for your files. Allow 4-6 weeks for set up in The Cookbook Marketplace.

 **STOP!!!**

PLEASE BE SURE TO COPY THE BELOW FORM ONTO YOUR LETTER HEAD AND RETURN TO US WITH SUPPLIED INFORMATION ALONG WITH YOUR AGREEMENT.

YOU are the Publisher not FRP or Cookbook Marketplace

Be sure to remove all info above the “cut line” from your copy – only the below information should show on your letterhead copy for Ingram. Return the letter with your agreement to us and we will submit the letter to Ingram for you.

.....Thank You!

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Cut Here ✂-----

To: Ingram Book Group

Date: _____

From: _____
(Name of Publisher)

Re: Authorized Distributor

Please note that we are a current publisher being handled by The Cookbook Marketplace for distribution services on the below listed titles. We request that The Cookbook Marketplace be permitted to supply these titles into your system:

<u>Title</u>	<u>ISBN#</u>
_____	/
_____	/
_____	/
_____	/
_____	/
_____	/

Authorized Signature

Please Print Name: _____

Title

Use this form as a template for keeping us updated, as well as other distributors. This will keep all informed of how you are promoting your book, and to help prompt purchases.

The following details should be included in all communications regarding upcoming marketing events. Give at least 4 to 6 weeks advance notice for us to maximize with our retailers!

MARKETING ALERT!

Book Title: _____

Subtitle: _____

Publisher: _____

Author: _____

City, State: _____

ISBN #: _____ **Retail Price: \$** _____

Marketing Activity

Dates

Locations

Marketing Activity	Dates	Locations
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Please submit info via email as follows:

THE COOKBOOK MARKETPLACE

Attn: Anne Pritchard
apritchard@frpbooks.com

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"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) ▶	
	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:

- 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
- 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
- I am a U.S. citizen or other U.S. person (defined below).

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

Sign Here	Signature of U.S. person ▶	Date ▶
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

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

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

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

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

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

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

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

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

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

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

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

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

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

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

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

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

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

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,

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

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

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

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

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). Check the “Limited liability company” box only and enter the appropriate code for the tax classification (“D” for disregarded entity, “C” for corporation, “P” for partnership) in the space provided.

For a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Regulations section 301.7701-3, enter the owner’s name on the “Name” line. Enter the LLC’s name on the “Business name” line.

For an LLC classified as a partnership or a corporation, enter the LLC’s name on the “Name” line and any business, trade, or DBA name on the “Business name” line.

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

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

Exempt Payee

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

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

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

The following payees are exempt from backup withholding:

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

Other payees that may be exempt from backup withholding include:

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

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

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 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 payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 7

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-member LLC that is disregarded as an entity separate from its owner (see *Limited liability company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

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

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting 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. Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

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

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if 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 payees, see *Exempt Payee* 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.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

Call the IRS at 1-800-829-1040 if you think your identity has been used inappropriately for tax purposes.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS personal property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.consumer.gov/idtheft or 1-877-IDTHEFT(438-4338).

Visit the IRS website at www.irs.gov to learn more about identity theft and how to reduce your risk.

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 disregarded entity owned by an individual	The owner ³
For this type of account:	Give name and EIN of:
6. Disregarded entity not owned by an individual	The owner
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), but the IRS encourages you to use your SSN.

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

Note. 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.