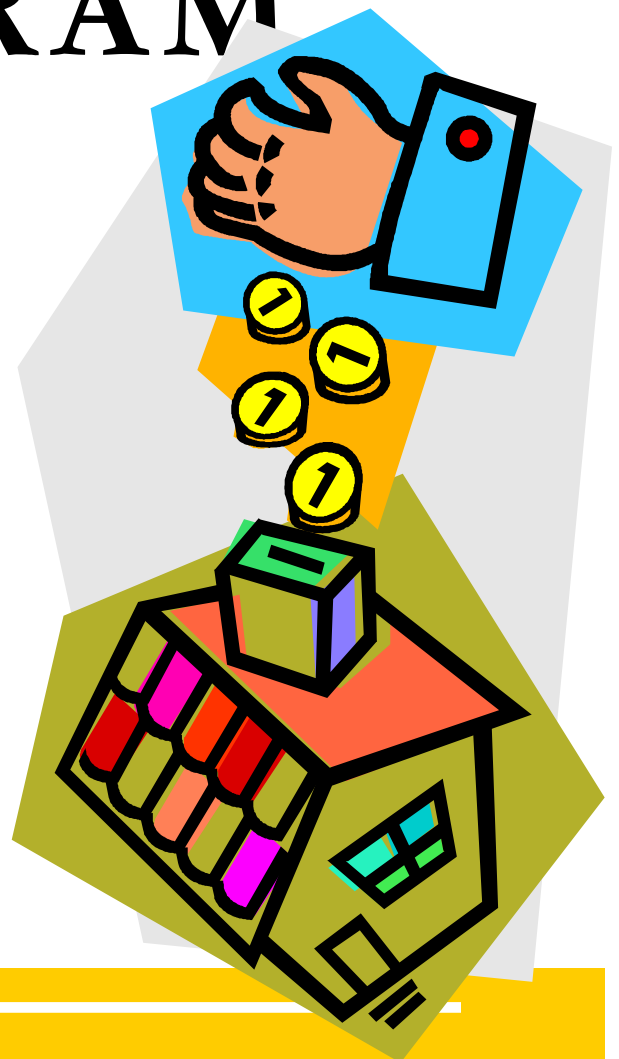


REAL ESTATE BIRD DOG OPPORTUNITY PROGRAM

Earn \$1,000 for
each property you
refer to us that leads
to a completed
transaction.





We Buy, Sell, and Lease Homes

Solutions 3D

866-HOME-WE-GO (866/466-3934)

www.Solutions3DHome.com

Info@Solutions3DHome.com

Hello!

You're holding in your hand (or reading on your computer screen) a document for an exciting program . . .one that has helped others—and may help you—earn extra income with a minimum of time, hassle, and stress. It's called "real estate bird dogging." The concept is simple:

You locate distressed properties and/or distressed owners. You send us information about the property. For each new qualified lead you send us that results in our company (or someone we assign our contract to) being able to complete a successful settlement, we'll pay you \$1,000.

You send us the lead. We do the work. You get \$1,000 when our contract settles.

You'll find in this document:

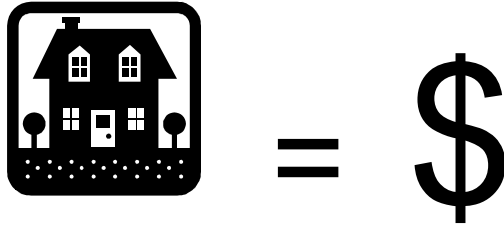
- ◆ A summary flier
- ◆ A guide sheet that describes in more detail what we're looking for.
- ◆ A lead submission form that you can fax or e-mail back to us every time you get a lead.
- ◆ An independent contractor agreement
- ◆ A Form W-9 that the law requires if we pay you more than \$600.

You can spend as much (or little) time as you want being a real estate bird dog. Often, it's not even spending time. You may run across distressed properties in your own neighborhood . . .on your way to work . . .or while visiting a friend. You may hear about distressed owners when you're talking with friends or co-workers . . .visiting with neighbors . . .or even at the supermarket! All you have to do is send us the information and we take it from there. For any deal we can close, we'll pay you \$1,000.

Call or e-mail us with any questions.

Start sending in those leads!

Earn Easy Money!!!



We will pay you **\$1,000** for any property that you tell us about and we purchase.

We need your eyes and ears as you go about your normal daily routine.

All you need to do is keep an eye open for vacant or run-down houses. It only takes a few minutes to write an address down and tell us about it.

We buy properties everywhere, so don't be afraid to tell us about them. The more you submit the better chance you'll have of earning **\$1,000**.

Contact Don Tepper for more information and complete instructions.

Call 866-HOME-WE-GO (866/466-3934), go to www.Solutions3DHome.com (click "For Investors"), or e-mail BirdDog@Solutions3DHome.com.

Bird Dog / Scout Guide Sheet

\$1,000 Finders Fee !!!

What we want

We want you to find properties or owners that are DISTRESSED. Distressed means that there is a problem or situation that might allow us to buy a property for less than market value.

We need you to keep your eyes and ears open for potential opportunities. Let us know when you see a distressed property or hear about a distressed owner. We'll pay you \$1,000 if your information leads to us purchasing the property.

Where to look

Anywhere in the Washington, DC metro area. We operate in DC, northern Virginia, and suburban Maryland.

What to look for

As you walk or drive around a neighborhood, keep your eyes open for the following:

- ◆ Vacant Houses
- ◆ Boarded-up Houses
- ◆ Grass or Yard Overgrown
- ◆ Drain pipes not connected to gutters
- ◆ "For Sale by Owner" signs (no Realtor signs)
- ◆ Run-down or dilapidated houses in nice neighborhoods
- ◆ Mail piling up
- ◆ "For Rent" signs
- ◆ Broken windows

As you talk to people, keep your ears open for the following:

- ◆ Bankruptcy / Foreclosure / Behind on mortgage payments
- ◆ Death / Probate / Inherited property
- ◆ Divorce
- ◆ Tired landlords
- ◆ Evictions
- ◆ Neighbors complaining about house
- ◆ Relocating on short notice / Job loss
- ◆ Any circumstance that might require a quick sale

How to do it

Any time you are out and see or hear of something that might interest us, let us know. That minute it takes to jot an address down could be worth \$1,000. If you can, take a digital picture of the house and any other part of the house that you can see.

Make a game of it. Try to do so many a day. The more leads you send us, the greater chance one will earn you \$1,000. Keep your eyes and ears open for opportunity!!

Call Don Tepper at 866-HOME-WE-GO (866/466-3934), or e-mail Don@Solutions3DHome.com

LEAD SUBMISSION FORM

for Bird Dogs / Scouts

Date _____

Instructions: Gather as much information as possible. Leave anything you do not know blank. The more information collected, the greater the chance of successfully purchasing the property. Properties with Realtor signs are not of interest.

Fax this completed form to 866/466-3934

Email digital pictures to BirdDog@Solutions3DHome.com

Scout's Name _____
Phone _____ Fax _____
Email _____

Property Address

City _____ State _____ Zip _____
County _____
Property Owner's Name

Owner's Contact Information
Home _____ Work _____
Cell _____ Best Time to Call _____

Owner's Motivation (circle all that apply):

Vacant - Owner Occupied - Tenant Occupied
Boarded Up - Poorly Maintained - Condemned
For Sale by Owner - For Rent - Distressed Owner
Divorce - Foreclosure - Bankruptcy - Probate
Death of Owner - Job Loss - Relocating -
Ugly House - Pretty House
Other _____

How did you find this owner or property?

Property Information

Beds _____ Baths _____
Style _____
Garage _____ Levels _____
Units _____ Basement _____
Off-street Parking? _____
Age: New 10-30 30-60 60+
Neighborhood rating (1-10)

Improvements needed

Major Problems

Condition Ratings

E = Excellent G = Good
F = Fair P = Poor
Curb Appeal _____
Exterior _____
Yard _____
Roof _____
Garage _____
Interior _____
Windows _____
Kitchen _____
Baths _____
Overall Rating _____

OFFICE USE ONLY

Contact attempted on _____
Owner reached on _____
Call back on _____
Property inspected on _____
Offer made on _____
No action due to _____
NOTES:

ANY ADDITIONAL INFORMATION / NOTES:

INDEPENDENT CONTRACTOR AGREEMENT

for Real Estate Bird Dogs / Scouts

THIS AGREEMENT is made and entered into as of the _____ day of _____, 20____, by and between Solutions 3D, LLC ("Company"), a Virginia Limited Liability Company having its principal office at 12175 Queen's Brigade Drive, Fairfax, VA 22030 and _____ (hereinafter called "Contractor") who resides at _____.

Terms and Conditions

1. Services To Be Rendered: Contractor shall render to Company real estate scouting services which includes, but is not limited to, locating properties for the business use of Company, locating abandoned and/or unwanted houses or small apartment buildings, and locating 'motivated sellers' needing to sell their properties quickly.

Contractor shall render all services as an independent contractor and shall not be considered an employee of Company for any purpose, including but not limited to eligibility for Company benefits or compensation or other rights and privileges afforded to employees of Company. Any and all insurance that Contractor may desire shall be obtained and provided by Contractor without cost or other obligation to Company. Contractor shall be held liable for its own actions while in pursuit of leads. Company will not intervene on Contractor's behalf in case of injury or damages while performing in accordance with this agreement.

Contractor shall not modify any provisions of this Agreement without the prior written consent of Company.

2. Responsibilities: Contractor shall provide, at its own expense, its own transportation and equipment and any associated costs to maintain them. The following equipment is the minimum requirement:

1. Transportation
2. Digital Camera
3. Map of assigned area(s)
4. Access to the Internet (*to forward photos upon request*)

Contractor shall submit leads to Company using the 'lead submission' form or other acceptable method. Leads may be submitted by telephone, fax or email.

3. Term: The consulting services provided under this Agreement shall be performed, when required by Company, during the period of one (1) year from the date of execution of this Agreement. Nevertheless, it is understood and agreed that Company may terminate this Agreement and the services provided hereunder at any time and for any reason prior to the completion of this term. If Company terminates this Agreement prior to its completion, Company shall be liable only for work performed by Contractor prior to the effective date of the termination. This Agreement may be terminated without prior notice upon the breach of any provision or obligation thereof by the non breaching party.

4. Payment: Contractor shall be paid One-Thousand Dollars (\$1,000) for any new qualified property lead that results in Company and/or assigns being able to complete a successful settlement on identified property. A qualified lead is any property that Company is not already aware of.

5. Notices: All notices required or permitted pursuant to this Agreement shall be deemed given if and when personally delivered in writing to the party or its designated agent or representative, or if and when mailed by United States Mail, registered or certified mail, return receipt request, postage prepaid, and properly addressed. All notices shall be addressed:

To Company: Solutions 3D, LLC, 12175 Queen's Brigade Drive, Fairfax, VA 22030

To Contractor:

Each party may specify a different address for receipt of such notices by giving the other party at least fifteen (15) days written notice thereof.

6. Indemnification: Contractor shall defend, indemnify and hold harmless Company, its officers, employees, and agents, from any and all damage, losses, obligations, liabilities, claims, deficiencies, costs, and expenses of every nature and kind incurred by Company that are in whole or in part caused by or alleged to be caused by acts or omissions of Contractor, its officers, employees, agents, subcontractors, and lower-tier subcontractors arising out of or relating to Contractor's work under this Agreement.

7. Applicable Taxes: All taxes applicable to any amounts paid by Company to the Contractor under this Agreement will be the Contractor's liability and Company shall not withhold nor pay any amounts for federal, state or municipal income tax, social security, unemployment or worker's compensation. The Federal Employer Identification number or Social Security Number for Contractor is _____.

Contractor will be responsible to report any earnings received to the IRS. Company will report any paid income over \$600.00 to the IRS on Form 1099.

8. Headings: The headings included herein are inserted only for convenience and reference and in no way define, limit, or describe the scope of this Agreement or the intent of any of its provisions.

9. Applicable Law: This Agreement shall be governed by and construed in accordance with the laws of the State of Maryland.

10. Entire Agreement: This Agreement supersedes all written or oral agreements, if any, and constitutes the entire Agreement between the parties with respect to this Agreement. This Agreement may be modified only by the express written consent of both parties.

11. Severability: If any provision of this Agreement shall be determined to be illegal, invalid or unenforceable, the remaining provisions shall remain in full force and effect.

12. Survival: The provisions of paragraphs 1, 6 and 7 shall survive completion or termination of this Agreement.

13. Execution of Agreement: IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the day and year first above written.

COMPANY

Signature: _____

By: _____

Title: _____

Date: _____

CONTRACTOR

Signature: _____

By: _____

Title: _____

Date: _____

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 ▶ |
|------------------|----------------------------|--------|

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 \$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 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 \$5,000 ¹ | Generally, exempt recipients 1 through 7 ² |

¹See 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/online/ss-5.pdf. 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.)

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.