

**SOUTHWEST MANAGEMENT GROUP, INC.
MANAGEMENT AGREEMENT**

This PROPERTY MANAGEMENT AGREEMENT (hereinafter referred to as the "Agreement"), entered into this ____ day of _____ 20____, by and between _____ (hereinafter referred to as "Owner") of the property or properties described below (hereinafter referred to as the "Property") and SOUTHWEST MANAGEMENT GROUP, INC. (hereinafter referred to as the "Broker") which is duly licensed to manage the Property located at _____ . In consideration of the mutual terms of this Agreement the parties agree as follows:

1. NOTICES. Any notices, demands, consents and reports necessary or provided under this Agreement shall be in writing and shall be addressed as follows:

OWNER

BROKER

Name: _____
Address: _____

Phone: _____
Fax: _____
Email: _____

Name: Alta Baker
Address: 2920 S. Rainbow Ste., 140
Las Vegas, NV 89146
Phone: 702-871-5177
Fax: 702-871-7910
Email: alta@swmg.blz

All notices shall be faxed and sent by regular mail. Notices shall be effective as of the date the notice is faxed and mailed (whichever is later).

2. EMPLOYMENT OF MANAGING BROKER

A.) Employment and Acceptance. Owner employs Broker as the sole exclusive Agent of Owner to manage the Property upon the terms and conditions provided herein. Broker accepts the employment and shall furnish the services of the organization for the management of the property. Owner shall pay all of the expenses in connection with this service described herein.

B.) Relationship of Broker to Owner. The relationship of the parties to this Agreement shall be that of principal and Agent, and all duties to be performed by Broker shall be on behalf of Owner, in Owner's name and for Owner's account. In taking any action under this agreement, Broker shall be acting only as agent for Owner, and nothing in this Agreement shall be construed as creating a partnership, joint venture or any other relationship between the parties or as requiring Broker to bear any portion of losses arising out of or connected with the ownership or operation of the Property. Broker shall not at any time during the period of this Agreement be considered a direct employee of Owner. Neither party shall have the power to bind or obligate the other except as expressly set forth in this Agreement, except that Broker is authorized to act with such additional power as may be necessary to carry out the spirit and intent of this Agreement. Broker, under this Agreement, shall not be responsible for delays in the performance of any obligation unless there is an intentional delay caused by Broker or its employees.

C.) Term. The term of this Agreement shall be for an initial period of one year beginning on _____ and ending _____; and shall then renew on a month to month basis or until expiration of current lease.

3. BROKER COMPENSATION AND EXPENSES. As compensation for the service rendered by Broker under this Agreement (and exclusive of reimbursement of the expenses to which Broker is entitled hereunder), Owner shall pay Broker as follows:

- A.) Management Services. Broker shall be paid the greater of \$_____ per month or _____% of gross collected rents.
- B.) Set up Fee. A one time set up fee of \$300 will be charged. The first leasing Commission will be paid from this fee when lease is signed.
- C.) Leasing. Broker shall be paid a leasing fee of \$_____ when new lease is signed.

D.) **Lease Renewals.** For Lease renewals, Broker shall be paid a leasing fee of \$_____.

E.) **Advertising.** Owner agrees to pay in advance for all advertising placed on Owner's behalf.

F.) **Interest on Unpaid Sums.** Any sums due Broker under the terms of this Agreement, and not paid within 30 days after such sums have become due, shall bear interest at the rate of 12% per annum.

G.) **Special Services.** An hourly or flat fee shall be paid to broker for all necessary or requested tasks not considered normal management duties. See Addendum.

4. BANK ACCOUNTS

A.) **Trust Accounts.** Broker shall establish a separate Trust Account, apart from any company or corporate account, for the deposit of collected receipts in an institution whose deposits are insured by the federal government. Such depository shall be selected by Broker. Designated funds relating to the Property in the Trust Account remain the property of Owner subject to disbursement of expenses by Broker as described in this Agreement. Any interest accrued on this account will be retained by Broker. Broker shall notify Owner if new reserve amount is required.

B.) **Initial Deposit and Reserve.** Immediately upon commencement of this Agreement, Owner shall remit to Broker the sum of \$_____ as a reserve. Owner shall maintain the reserve stated above at all times in the Trust Account to enable Broker to pay the obligations of Owner under this Agreement as they become due. Broker shall notify Owner if additional funds are required.

C.) **Security Deposit Trust Account.** Broker shall maintain a separate Security Deposit Trust Account for security deposits, cleaning, pet, key and other deposits.

5. COLLECTION OF RENTS AND OTHER RECEIPTS

A.) **Broker's Authority.** Broker shall collect all rents, charges and other amounts receivable on Owner's account in connection with the management and operation of the Property. Such receipts shall be deposited in the Trust Account maintained by the Broker for the property.

B.) **Special Charges.** If permitted by applicable law, Broker may collect from the tenants and retain any and/or all, but not limited to the following: an administrative charge for late payment of rent, a charge for returned or non-negotiated checks, interest and rental application fee.

C.) **Security Deposits.** Broker shall collect a security deposit and deposit it into the Trust Account and disburse it in accordance with NRS Chapter 118A. Any interest earned on tenant security deposits shall be retained by Broker.

6. DISBURSEMENTS OF RENTS AND OTHER RECEIPTS

A.) **Operating Expenses.** From the Trust Account, Broker is hereby authorized to pay or reimburse itself for all expenses and costs of operating the Property and for all other sums due Broker under this Agreement, including Broker's compensation.

B.) **Debt Service.** Owner shall give Broker advance written notice of at least 30 days to make any additional monthly or recurring payments (such as mortgage indebtedness, general taxes, special assessments or insurance premiums) out of Owner's proceeds from the Property. If Owner notifies Broker to make such payment after the beginning of the term of this Agreement, Broker shall have the authority to name a new contingency reserve amount. Owner shall maintain this new contingency reserve amount at all times in the Trust Account.

C.) **Homeowner's Association.** Owner is a member of _____ Homeowner's Association which is managed by _____. Owner shall timely notify Agent if there are changes in the amount of Association dues or assessments owed or if management of the homeowner's Association is transferred to another individual or management company. Owner agrees to immediately provide Agent with a copy of all pertinent documents and relevant rules and regulations.

D.) **Net Proceeds.** To the extent that funds are available and after maintaining the cash contingency reserve amount as specified in Paragraph 3(b), Broker shall transmit the cash balances to Owner monthly.

7. **BROKER IS NOT REQUIRED TO ADVANCE FUNDS.** If the balance of the Trust Account is at any time insufficient to pay disbursements due and payable, Owner shall, not later than 10 days after notice, remit to Broker sufficient funds to cover the deficiency and replenish the contingency reserve. In no event shall Broker be required to use its own funds to pay such disbursements, nor shall Broker be required to advance any monies to Owner or the Trust Account. If Broker advances any monies in connection with the Property to pay any Owner expense, Owner shall reimburse Broker, including interest at a rate of 12% per annum, and Broker may deduct such amounts from any monies due Owner.

8. **FINANCIAL REPORTS**

A.) **Owner/IRS Relationship.** Owner is required to file all required Internal Revenue Service (IRS) forms and meet all IRS requirements.

B.) **Reports.** Broker shall furnish Owner with a statement of cash receipts and disbursements from the operation of the Property monthly. In addition, Broker shall, on a mutually acceptable schedule, prepare and submit to Owner such other reports as are agreed on by both parties. Broker shall submit as required by the IRS at the conclusion of each calendar year a Form 1099 indicating the total income received from the Property.

9. **LEASING AND RENTING**

A.) **Broker's Authority.** Broker is authorized to negotiate, prepare and sign all leases, including all renewals and extensions of leases and to cancel and modify existing leases for Owner. All costs of leasing shall be paid out of the Property Trust Account. Leases are to be written on Broker's standard lease form.

B.) **Additional Copies.** Broker shall furnish Owner with one copy of lease at beginning of term. Additional copies will be provided at a cost of \$25.00.

C.) **Enforcement of Leases.** Broker is authorized to institute, in Owner's name, all legal actions or proceedings for the enforcement of any lease term, for the collection of rent or other income from the Property, or for the eviction or dispossession of the tenants or other persons from the Property. Broker is authorized to sign and serve such notices as Broker deems necessary for lease enforcement, including the collection of rent or other income. If Broker deems it necessary, Broker may retain an attorney of Broker's choice (unless Owner supplies Broker with the name of Owner's attorney.) Owner shall pay all attorneys fees and court costs. If it becomes necessary to appear in court to enforce a lease Broker shall be paid \$_____ for each court appearance.

D.) **Management/Maintenance Review.** Broker shall make management/maintenance reviews of the Property at the time of occupancy, when the tenant vacates and at such other times as Broker feels necessary or advisable and report matters concerning the condition of the Property to Owner. In the event of vacancy, Broker will take reasonable precautions to secure the Property.

10. **REASONABLE MAINTENANCE AND REPAIR**

A.) **Ordinary/Emergency Maintenance Repair.** Broker shall make or cause to be made, through contracted services, employees or otherwise, all ordinary repairs and replacements reasonably necessary to preserve the Property in a habitable condition and for the operating efficiency of the Property, and all alterations required to comply with lease requirements, governmental regulations or insurance requirements. Any cost exceeding \$_____ must be approved by Owner in advance except that in an emergency where repairs are immediately necessary for the preservation and safety of the Property, to avoid the suspension of any essential service to the Property, to avoid danger or life of property, or to comply with federal, state or local law; such emergency repairs shall be made by Broker at Owner's expense without prior approval.

B.) **Smoke Detectors.** At Owner's expense, smoke detectors will be installed on the Property in working condition in accordance with the law prior to the tenant's occupancy. During the occupancy, it shall be the tenant's responsibility to maintain all smoke detectors.

11. **UTILITIES AND SERVICES.** Owner shall, in Owner's name and at Owner's expense, make contracts for electricity, gas or water and such other services as necessary or prudent for the operation of the Property. All utility charges and deposits shall be Owner's responsibility.

12. **INSURANCE.**

A.) **Owner's Insurance.** Owner shall obtain and keep in force adequate insurance against damage and against liability for loss, damage or injury to property or persons which might arise out of the occupancy, management, operation or maintenance of the Property. The deductible required under such insurance policies shall be Owner's expense. Broker shall be covered as an additional insured on all liability insurance maintained with respect to the Property. Liability insurance shall be adequate to protect the interests of both Owner and Broker and in form, substance and amounts reasonably satisfactory to Broker, but not less than \$500,000 (five hundred thousand dollars). Owner shall provide Broker with proof of fire insurance policies in force and shall obtain adequate vandalism coverage for the Property. Owner shall furnish Broker with certificate evidencing fire and liability insurance or with duplicate copies of such policies within 15 days after the date of Agreement. Such policies shall provide that notice of default or cancellation shall be sent to Broker as well as Owner and shall require a minimum of 30 days written notice to Broker before any cancellation of or changes to such policies.

13. **SAVE HARMLESS.** Owner shall indemnify, defend and save Broker harmless from all loss, investigation, suits, damage, cost, expense (including attorney's fees) liability or claims for personal injury or property damage incurred or occurring in, on or about the Property.

14. **BROKER ASSUMES NO LIABILITY.** Broker assumes no liability for any damages, losses, or acts of omission by the Tenant. Broker assumes no liability for any acts or omissions of Owner or previous Owners or previous brokers. Broker assumes no liability for default by any tenant. Broker assumes no liability for violations of environmental or other regulations which may become known during the term of this Agreement. Any such regulatory violations or hazards discovered by Broker shall be brought to the attention of Owner and Owner shall promptly cure them. Broker shall not be liable in the event of bankruptcy or failure of the depository bank where Owner's funds are deposited.

15. **PETS.** Owner agrees to allow tenants to have pets on the premises. Yes _____, No _____, Weight _____, Number of pets allowed _____, Type of pets allowed: Cat(s) _____, Dog(s) _____.

16. **REPRESENTATIONS**

A.) **Owner Representations.** Owner represents and warrants: that Owner has full power and authority to enter into this Agreement; that there are no written or oral agreements affecting the Property other than disclosed tenant leases, copies of which have been furnished to Broker; that there are no recorded easements, restriction, reservations or rights of way which adversely affect the use of the Property for the purposes intended under this Agreement; that the Property is zoned for the intended use; that all permits for the operation of the Property have been secured and are current; that the building and its construction and operation do not violate any applicable statutes, laws, ordinances, rules, regulations, orders or the like; that the information supplied by Owner is dependable and accurate; and that any loans, notes, mortgages dues or trust deeds are fully paid and are current without defaults.

17. **TERMINATION**

A.) **Early Termination.** This Agreement may be terminated by Owner before the termination date specified in Paragraph 1(d) by written notice to Broker not less than 30 days prior to the termination date specified in such notice, together with a cancellation fee in the amount equal to the management fee that would accrue over the remainder of the stated term of the existing lease agreement. For this purpose, the monthly management fee that would accrue over the remainder of the stated term of the existing lease agreement shall be presumed to be the same as that of the last full calendar month prior to service of the notice of cancellation. In the event Owner directs Broker to transfer files and documents to a succeeding management company, Owner will pay Broker a transfer fee of \$25.00 for each property. This Agreement may be terminated by Broker before the termination date specified in Paragraph 1(d) upon 30 days written notice to Owner. Within ten days of termination, Owner will pay Broker all monies due under this Agreement.

B.) **Owner Responsible for Payments.** Upon termination of this Agreement, Owner shall assume the obligations of any contract or outstanding bill incurred by Broker under this Agreement. Broker may withhold funds for 30 days after the end of the month in which this Agreement is terminated in order to pay bills previously incurred but not yet invoiced and to close accounts. Broker shall deliver to Owner, within 30 days after the end of the month in which this Agreement is terminated, any balance of monies due Owner or tenant security deposits, or both, which were held by the Broker with respect to the Property, as well as final accounting reflecting the balance of income and expenses with respect to the Property as of the date of termination or withdrawal. The security deposit will not be released unless all parties agree in writing to the transfer of the security deposit from the Broker's trust account to Owner or Broker.

18. **INDEMNIFICATION SURVIVES TERMINATION.** All representations and warranties of the parties contained herein shall survive the termination of this Agreement. All provisions of this Agreement that require Owner to have insured or to defend, reimburse or indemnify Broker shall survive any termination. If Broker becomes involved in any proceeding or litigation by reason of having been Owner's Broker, such provisions shall apply as if this Agreement were still in effect.

19. **MISCELLANEOUS**

A.) **Rights Cumulative; No Waiver.** The exercise of any right or remedy provided in this Agreement shall not be an election of remedies, and each right and remedy shall be cumulative. The failure of either party to this Agreement to insist at any time upon the strict observance or performance of any of the provisions of this Agreement, or to exercise any right or remedy provided in this Agreement, shall not be construed as a waiver of such right or remedy with respect to subsequent defaults. Every right and remedy provided in this Agreement may be exercised from time to time and as often as may be deemed expedient by the party exercising such right or remedy.

B.) **Agreement to Mediate.** All parties agree to engage in mediation through the Greater Las Vegas Association of REALTORS® prior to commencing any legal action. In any action or proceeding involving a dispute between the parties arising out of this Agreement, the prevailing party shall be entitled to receive from the other party court costs and reasonable attorney's fees to be determined by the court or arbitrator.

C.) **Headings.** All headings and subheadings in this Agreement and in the accompanying List of Provisions are inserted only for convenience and ease of reference and are not to be considered in the construction or interpretation of any provision of this Agreement.

20. **APPLICABLE LAW AND PARTIAL INVALIDITY.** The interpretation of this Agreement shall be governed by the laws of the State of Nevada. Any action arising under this Agreement shall be brought in State court in Clark County, Nevada. If any part of this Agreement shall be declared invalid or unenforceable, either party shall have the option to terminate this Agreement by written notice to the other party.

21. **COMPLETE AGREEMENT.** This Agreement shall be binding upon the parties, and each of their respective heirs, executors, administrators, successors and assigns. No amendment is valid unless in writing and signed by the parties. There are no warranties or representations not herein contained.

22. **FOREIGN INVESTMENTS IN REAL PROPERTY TAX ACT (FIRPTA).** Pursuant to the Internal Revenue Code Section 1441, the deduction of a withholding tax on all fixed or determinable gross income shall be required of any non-resident alien individual, fiduciary, foreign partnership or foreign corporation unless exempt under provisions provided under said IRS Section. If Owner is a non-resident alien individual, fiduciary, foreign partnership or foreign corporation, Broker will require a written statement from either a CPA or U.S. Tax Attorney. Owner ____ (is) ____ (is not) a non-resident alien individual, fiduciary, foreign partnership or foreign corporation.

23. **ADDITIONAL TERMS:** _____

BROKER:

OWNER:

By: _____
Authorized Agent for Broker

Signature

By: _____
Broker

Signature

Broker _____
Owner _____

DUTIES OWED BY A NEVADA REAL ESTATE LICENSEE

This form does not constitute a contract for services nor an agreement to pay compensation.

In Nevada, a real estate licensee is required to provide a form setting forth the duties owed by the licensee to:

- a) Each party for whom the licensee is acting as an agent in the real estate transaction, and
- b) Each unrepresented party to the real estate transaction, if any.

Licensee: The licensee in the real estate transaction is _____
 whose license number is _____. The licensee is acting for [client's name(s)] _____
 _____ who is/are the Seller/Landlord; Buyer/Tenant.

Broker: The broker is ALTA BAKER, whose
 company is SOUTHWEST MANAGEMENT GROUP INC.

Licensee's Duties Owed to All Parties:

A Nevada real estate licensee shall:

1. Not deal with any party to a real estate transaction in a manner which is deceitful, fraudulent or dishonest.
2. Exercise reasonable skill and care with respect to all parties to the real estate transaction.
3. Disclose to each party to the real estate transaction as soon as practicable:
 - a. Any material and relevant facts, data or information which licensee knows, or with reasonable care and diligence the licensee should know, about the property.
 - b. Each source from which licensee will receive compensation.
4. Abide by all other duties, responsibilities and obligations required of the licensee in law or regulations.

Licensee's Duties Owed to the Client:

A Nevada real estate licensee shall:

1. Exercise reasonable skill and care to carry out the terms of the brokerage agreement and the licensee's duties in the brokerage agreement;
2. Not disclose, except to the licensee's broker, confidential information relating to a client for 1 year after the revocation or termination of the brokerage agreement, unless licensee is required to do so by court order or the client gives written permission;
3. Seek a sale, purchase, option, rental or lease of real property at the price and terms stated in the brokerage agreement or at a price acceptable to the client;
4. Present all offers made to, or by the client as soon as practicable, unless the client chooses to waive the duty of the licensee to present all offers and signs a waiver of the duty on a form on a form prescribed by the Division;
5. Disclose to the client material facts of which the licensee has knowledge concerning the real estate transaction;
6. Advise the client to obtain advice from an expert relating to matters which are beyond the expertise of the licensee; and
7. Account to the client for all money and property the licensee receives in which the client may have an interest.

Duties Owed By a broker who assigns different licensees affiliated with the brokerage to separate parties.

Each licensee shall not disclose, except to the real estate broker, confidential information relating to client.

Licensee Acting for Both Parties: You understand that the licensee _____ may *or* _____ may not, in the future act
(Client Init) (Client Init)
 for two or more parties who have interests adverse to each other. In acting for these parties, the licensee has a conflict of interest. Before a licensee may act for two or more parties, the licensee must give you a "Consent to Act" form to sign.

I/We acknowledge receipt of a copy of this list of licensee duties, and have read and understand this disclosure.					
<i>Seller/Landlord</i>	<i>Date</i>	<i>Time</i>	<i>Buyer/Tenant</i>	<i>Date</i>	<i>Time</i>

ADDENDUM TO MANAGEMENT AGREEMENT

Additional Services

- ❖ Rehab work on property that is or will be listed for sale. _____% of invoice amount.
- ❖ Owner requested tasks and inspections. \$_____, that are not part of listed obligations.
- ❖ Tenants whose Security Deposits will not cover repairs are turned over to a collection agency for collection, on any amount left owing over \$100.00. The Collection Agency charges 35%.
- ❖ Southwest Management Group charges 10% of amount collected through the Collection Agency.
- ❖ Under special conditions, i.e. owner is out of the county, etc. SWMG will turn on utilities for owner provided the account is funded with an additional \$____, to be used specifically for that purpose. The utility reserve must be replenished monthly as soon as the cash flow statement is received. Utilities will be disconnected immediately if the reserve is depleted. A fee of \$_____ will be paid to SWMG for this service.
- ❖ Advertising. The Majority of our tenants come from the Realtor's Multiple Listing Service (MLS). We consider that expense our "cost of doing business". If we don't have a tenant in two weeks we recommend that you place an ad on the internet. The cost is \$39 per month and has been very effective. We also have available a monthly publication called "Home Rental Guide, for \$100 per month. We highly recommend the use of a Yard Sign for a \$50 one time fee. If those four avenues of advertising don't work we can advertise in the Las Vegas Review Journal on Sundays for approximately \$80 per week. As stated in our agreement we must have the money to pay for all advertising in advance.

Broker:

Owner:

By: _____
Agent for Broker

Signature

By: _____
Broker

Signature

**EXHIBIT 1
PROPERTY INFORMATION**

Owner Name: _____

Property Address: _____

APN: _____

Existing Tenant (if any):

Name: _____

Home Phone: _____

Work Phone: _____

Acceptable Rental Rate/Month: Minimum: \$ _____ Maximum: \$ _____

Acceptable Lease Term: Minimum: _____ Years/Maximum: _____ Years

Broker _____
Owner _____

Note: Writing "Applied For" on the form means that you have already applied for a TIN OR that you intend to apply for one soon.

As soon as you receive your TIN, complete another Form W-9, include your TIN, sign and date the form, and give it to the requester.

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, please enter your first name, the last name shown on your social security card, and your new last name.

Sole Proprietor.—You must enter your individual name. (Enter either your SSN or EIN in Part I.) You may also enter your business name or "doing business as" name on the business name line. Enter your name as shown on your social security card and business name as it was used to apply for your EIN on Form SS-4.

Part I—Taxpayer Identification Number (TIN)

You must enter your TIN in the appropriate box. If you are a sole proprietor, you may enter your SSN or EIN. Also see the chart on this page for further clarification of name and TIN combinations. If you do not have a TIN, follow the instructions under How To Get a TIN on page 1.

Part II—For Payees Exempt From Backup Withholding

Individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends. For a complete list of exempt payees, see the separate instructions for the Requester of Form W-9.

If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding. Enter your correct TIN in Part I, write "Exempt" in Part II, and sign and date the form. If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester a completed Form W-8, Certificate of Foreign Status.

Part III—Certification

For a joint account, only the person whose TIN is shown in Part I should sign.

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 of 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, payments to a nonemployee for services (including attorney and accounting fees), and payments to certain fishing boat crew members.

5. Mortgage Interest Paid by You, Acquisition or Abandonment of Secured Property, Cancellation of Debt, or IRA Contributions. You must give your correct TIN, but you do not have to sign the certification.

Privacy Act Notice

Section 6109 requires you to give 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. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. You must provide your

TIN whether or not you are required to file a tax return. Payers must generally withhold 31% 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.

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	The owner ³
For this type of account:	Give name and EIN of:
6. Sole proprietorship	The owner ³
7. A valid trust, estate, or pension trust	Legal entity ⁴
8. Corporate	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership	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.

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

³ You must show your individual name, but you may also enter your business or "doing business as" name. You may use either your SSN or EIN.

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.