

God's Word Publishing Author Contract

Please read and sign the following agreement between you ("Author") and God's Word Publishing ("God's Word" or "the Company"), for your book ("Work").

GOD'S WORD SERVICES

Services to be performed by God's Word Publishing will be governed by the invoices on which you have paid for services.

AUTHOR'S BOOK SALES PAYMENT

Your sales payments are based upon a formula of the Retail Price of your book, the Sales Discount at the time of sale, the Printing Cost, and the God's Word Handling Fee. These payments will be governed by the [Sales Payments Agreement](#).

How Book Sales are Calculated and Credited?

Your sales dollars through God's Word Publishing are paid quarterly and include all sales accrued during that period. You will receive your sales profit on every copy sold, every three months. All sales are credited at the sold price of the book (this may vary - see below) MINUS the Production Cost (which will be determined prior to printing). There may also be a \$2.00 handling fee for retail sales administered through God's Word Publishing, and freight may be charged. You may choose (and most authors do) to allow "volume pricing" and "wholesale pricing" on your book. This allows Retailers and Distributors to buy your book at a discount so that they may then in turn sell it to others. The downside is that you get less for each book - the upside (which most often far outweighs the down) is that you get tremendous exposure. The typical discount for wholesalers, retailers, and distributors is 40% - there is no handling fee applied to wholesale orders. For example, a bookstore calls and wants your book - the theoretical retail is \$14.95. They want 500 at a 40% discount \$14.95 minus 40% is \$8.97 - They pay \$8.97, your estimated cost is \$6.03 - your sales payment drops to \$2.94 per book.

RETAIL PRICE

As the Author, you may price your books at ANY retail price. However, we cannot sell your books through our systems unless your retail meets the Minimum Pricing criteria outlined [on our website](#) which is based on book format and page count. This means that you cannot set a price BELOW the COST of the product and have it sold by God's Word. You MAY set the price below cost and order units for your personal use. Note that your COST to purchase product is NOT influenced by your RETAIL price. Please reference the [Retail Pricing page](#).

Minimum pricing criteria are subject to change at any time at the discretion of God's Word as market conditions and costs warrant. God's Word will recommend a price change to the author when minimum pricing criteria change.

AUTHOR UNIT COST

As the Author, you may purchase books from us at economical prices. Your unit cost will be a function of the format of your book. Please reference the Author Purchase Price page.

WARRANTIES

The Author represents and warrants that he or she is the sole author of the Work and is the owner of the copyright to all of its contents; that he or she has not engaged in plagiarism with respect to the Work; that the Work is accurate in all respects, i.e., that if fiction, it represents no real event or person in a way that could be deemed libelous; that if non-fiction, it does not misstate any material fact or omit to state any material fact, the result of which would libel any person or result in a person being placed in a false or damaging light; and that the Work does not infringe upon any statutory or common law right of copyright or privacy of any third party; that he or she is owner of any trademarks and/or trade names associated with the Work; that the Work does not constitute obscenity or hate literature and that the author has the right to enter into this Agreement.

YOU OWN ALL RIGHTS TO YOUR WORK

The Author acknowledges and God's Word agrees that God's Word acquires no right of ownership to the Work under this Agreement; that God's Word is a provider of limited services only (i.e., publishing services, printing, sales and fulfillment, and web site development) and assumes no responsibility for reviewing or correcting the content of the Work.

INDEMNITIES

The Author agrees to indemnify God's Word and its employees, shareholders, directors, representatives, successors and assigns of and from all and any manner of claims, liabilities, damages, expenses (including reasonable attorney's fees), awards, and judgments resulting from claims of (i) third parties regarding ownership, libel, slander, plagiarism, privacy, misappropriation, and similar claims arising from publication of the Work; (ii) Author's breach of any warranty in this Agreement. God's Word agrees to notify the Author promptly of any claim for indemnity under this Agreement. God's Word may be represented in any proceeding by counsel of its choice; the Author may retain additional counsel at his or her own expense. Any settlement agreement between God's Word and a third party regarding a claim covered by the indemnity provisions of this Agreement shall be subject to approval of the Author, which approval shall not be unreasonably withheld.

God's Word will replace or refund at the customer's discretion any product found to be defective as a direct result of the actions of God's Word Publishing.

TERM AND EXCLUSIVITY

This Agreement is nonexclusive (the Author can enter into other publishing agreements), and either party has the option to terminate the Agreement at any time, with or without cause. If the Agreement is terminated by the author within the first 30 days following publication, publishing fees will be refunded in full (or applied against any outstanding amounts in the Author's account.) If the Agreement is terminated by God's Word at any time, all publishing fees will be refunded in full (or applied against any outstanding amounts in the Author's account). For the purposes of this paragraph, publishing fees are defined as those fees directly associated with online, disk, and paper manuscript submission. Fees related to other pre- or post-publication services, such as data entry, composition, and/or corrections or book sales, are not refundable. Fees related to the publication of supplemental printings, and second and later editions of the Work are also not refundable. If the agreement is terminated by God's Word due to a breach by Author of this Agreement, no fees shall be refunded.

The Author retains the copyright for this Work, and no part of this Agreement diminishes the Author's rights to this work.

NOTICES

All notices to God's Word must be sent in writing to its office at 4010 West 86th Street, Suite H, Indianapolis, IN 46268.

All notices to the Author shall be in writing and sent to

COMPLETE AGREEMENT

This written Contract contains the sole and entire Agreement between the parties and shall supercede any and all other prior agreements between the parties. This Agreement may not be modified or amended except in writing signed by the party against whom such modification or amendment is sought to be enforced.

LAW AND VENUE

The laws of the State of Indiana shall govern this Agreement. Recognizing the expense, distraction, and uncertainty resulting from litigation of disputes which may arise under this Agreement, the parties have agreed that except as specifically provided herein they shall submit any and all disputes arising in any way under this Agreement to the American Arbitration Association for final disposition in accordance with its rules, provided that the

Arbitrator shall have no authority to award punitive damages. Notwithstanding the foregoing, nothing in this Agreement shall be deemed to deprive a party of the right to equitable relief in a court of competent jurisdiction respecting rights to its intellectual property or use there of under this Agreement. Any proceeding under this paragraph shall be brought in the federal or state courts in Indiana. A judgment may be entered in a court of competent jurisdiction based on any award rendered in arbitration or other proceeding conducted by the parties pursuant to this paragraph.

The parties hereto agree to the terms of this agreement.

By: _____

Author

Date

God's Word Publishing, LLC.

By: _____

Date

Author Checklist

Thank you for choosing God's Word Publishing to publish your book.

For your book to be produced in a timely and professional fashion, we do need a number of items from you. To that end, I'm sending you our Author Material Submissions Checklist - Please note that we cannot begin working on your project without the complete submission of materials for both the Interior and Cover of your book.

1) Manuscript -Your manuscript should be complete and in one MS Word (or compatible - such as RTF) file. It should be free from obvious errors and any resubmission may incur a charge.

2) Please create the following summary documents and save them each as a single file, separate from your main book file:

-Author's Biography. Up to 450 words - but the first 150 have to stand by themselves as a short, one-paragraph description of yourself that will appear on the back cover of your book. The remainder of the 450 words -A longer description of yourself or a message to your readers - will appear on the author book page that readers view when they click on your name within the God's Word Publishing Web site.

-Book Summary. Up to 450 words - and again, the first 150 must be able to stand by themselves as a short, one-paragraph description of your book that appears on the back cover of your book and with your book listing on the God's Word Web site. The remainder of the 450 words -This is where you can REALLY provide a great description of your book - this content will appear on your book's page on the God's Word Web site and will be accessed by Internet Search Engines.

-Cover Concept. All of our packages include custom cover design - but help us understand what you want by including your ideas. You can even list titles (let us know their ISBNs) that you think represent your topic or ideas well - and we'll use these to give our design team an idea of what you are looking for in a book cover.

3) Images - including the cover image. Prepare your images either as electronic files or hard-copy; please be advised: don't send your only copy or rare originals. Digital images can be sent via email, FTP site, CD, DVD, or disk and should have an image resolution of 300 dpi or better at final print size. File types can be JPG, EPS or TIF. If images are to be included throughout your book, make sure you have carefully identified the locations in the text where they are to be placed, and that the image has been created at the size you'd like it in your document. Do not embed (paste) images into your manuscript.

4) Author Contract - we need to have a signed Author Contract on file

5) IRS form W-9 -To process your Author Sales Payments we must have an IRS Form W-9 on file. This form can be accessed from the IRS web site at <http://www.irs.gov/pub/irs-pdf/fw9.pdf>

6) Confirm book format - trim size, paperback or hardcover, and target page count (if any).

We cannot begin the production process without ALL of the above items delivered to us here at God's Word. Your book will move into the production process immediately upon complete receipt of these materials - if you have any questions, please don't hesitate to contact us.

We look forward to building a great book!

Request for Taxpayer Identification Number and Certification

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

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

Part I Taxpayer Identification Number (TIN)

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

Social security number

or

Employer identification number

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

Part II Certification

Under penalties of perjury, I certify that:

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

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

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

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

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

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

In 3 above, if applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

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

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

- An individual who is a citizen or resident of the United States,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States, or
- Any estate (other than a foreign estate) or trust. See Regulations sections 301.7701-6(a) and 7(a) for additional information.

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

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

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

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

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

Nonresident alien who becomes a resident alien.

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

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

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

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

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

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

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

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 4 for details),

3. The IRS tells the requester that you furnished an incorrect TIN,

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

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

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

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

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

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

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

Specific Instructions

Name

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

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

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

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

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

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

Exempt From Backup Withholding

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

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

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

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

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),
 2. The United States or any of its agencies or instrumentalities,
 3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
 4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
 5. An international organization or any of its agencies or instrumentalities.
- Other payees that may be exempt from backup withholding include:
6. A corporation,
 7. A foreign central bank of issue,
 8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
 9. A futures commission merchant registered with the Commodity Futures Trading Commission,
 10. A real estate investment trust,
 11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
 12. A common trust fund operated by a bank under section 584(a),
 13. A financial institution,
 14. A middleman known in the investment community as a nominee or custodian, or
 15. A trust exempt from tax under section 664 or described in section 4947.

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

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt recipients except for 9
Broker transactions	Exempt recipients 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt recipients 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt recipients 1 through 7 ²

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

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

Part I. Taxpayer Identification Number (TIN)

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

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

If you are a single-owner LLC that is disregarded as an entity separate from its owner (see *Limited liability company (LLC)* on page 2), enter your SSN (or EIN, if you have one). If the LLC is a corporation, partnership, etc., enter the entity's EIN.

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

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at www.socialsecurity.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer ID Numbers under Related Topics. You can get Forms W-7 and SS-4 from the IRS by visiting www.irs.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Writing "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

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

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt recipients, see *Exempt From Backup Withholding* on page 2.

Signature requirements. Complete the certification as indicated in 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

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

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

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

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

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

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

Privacy Act Notice

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

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