



Certified Flight Instructor Referral and Rebate Programs

Dear Flight Instructor:

Thank you for your interest in the Bose® Aviation Headset X and the Bose CFI Referral and Rebate Programs. These new incentive programs are designed to thank you and other Certified Flight Instructors for purchasing, demonstrating and sharing the benefits of the Bose Aviation Headset X.

As a flight instructor myself, I know that you probably already talk with fellow pilots and students about products that are enjoyable and beneficial to a good flying experience. In fact, you may already own a Bose Aviation Headset X yourself and perhaps refer others to its unmatched benefits of comfortable fit, full-spectrum noise reduction and clearer audio. Thank you. We want to encourage you and other CFIs to continue these efforts, and one way we hope to do that is through the Bose CFI Referral and Rebate Programs. Here's how the two different programs work.

CFI Rebate Program

1. Beginning April 1, 2006, any new Aviation Headset X order from a flight instructor who meets the program criteria indicated below will qualify for a \$99.50 rebate from Bose. To receive this rebate, you must provide copies of:

- Your current FAA Certified Flight Instructor Certificate
- Your current membership in good standing of the National Association of Flight Instructors (NAFI)
- Your Bose Aviation Headset X sales receipt (showing purchase price and date) from Bose or a Bose authorized dealer

Send in legible copies of these three items with a completed Bose CFI Rebate Offer Form within 45 days of your purchase. (This rebate offer cannot be combined with any other offers or discounts and is available for no more than two headsets per flight instructor.)

CFI Referral Program

2. Beginning April 1, 2006, when you refer the Bose Aviation Headset X to your fellow pilots and students using your personalized referral card, Bose will send you \$50 for each resulting qualified Headset X sale. (We've enclosed a number of referral cards and product brochures for your use in making referrals. Fill in the required information on the back of these cards before you pass them on to your fellow pilots and students. Each time one of them calls in, gives your referral information, and orders an Aviation Headset X, your account information will be verified, and after 90 days, you will be credited with \$50) Full details and rules for the Bose CFI Referral Program are also enclosed.

Thank you for your support...and for flying with Bose. We hope you believe, as we do, that the benefits of the Bose Aviation Headset X make it a product worth your referral, and that participating in the Bose CFI Referral Program is worth your while. If you have any questions about the program, or need any additional information or referral materials, please call me or my team at 1-800-905-1542.

Sincerely yours,

Matt Ruwe, CFI
Bose Noise Reduction Technology Group

Thank you for flying with Bose.

TERMS AND CONDITIONS

1. Bose® Certified Flight Instructor Referral and Rebate Programs (“CFI Program”) are customer-referral programs. Bose customers who have purchased an Aviation Headset X since April 1, 2006, are current FAA Certified Flight Instructors, and are current members of the National Association of Flight Instructors (“NAFI”) are eligible to become participants (“Participants”) in the CFI Referral and Rebate Programs at no cost. Previous buyers who are current owners as of April 1, 2006 of a Bose Aviation Headset will be eligible to participate in the referral portion of this program. These participants must meet all other program requirements as set forth below. Headsets purchased prior to April 1, 2006 are not eligible for the rebate. Return of the Aviation Headset X after notifying Bose of desire to participate in the CFI Program invalidates participation and potential Participant is not eligible to receive the referral fee.
2. Rebate: Participants will receive a \$99.50 rebate (the “Rebate”) on each purchase of up to two Aviation X Headsets within 90 days of their notification to Bose of their wish to participate in the CFI Program and submission of the required information, as provided below. Rebate may not be combined with any other offer. Participants must be a member in good standing of NAFI at the time of purchase, must provide to Bose, within 45 days of purchase, a copy of their current CFI certificate, the serial number associated with their purchase, and a receipt from Bose or a Bose Authorized Reseller reflecting the purchase of the Aviation Headset X.
3. Participants will receive a CFI Program kit (the “Kit”) which contains information about the Aviation Headset X, the referral and rebate offer form, and a number of referral cards. Participants should send the completed form to Bose CFI Referral/Rebate Programs, Bose Corporation, The Mountain MS 236, Framingham, MA 01701-9168 or fax to 508-766-1792. Participants should fill in referral cards with their name and CFI number. Participants may give cards to flight students and colleagues (collectively “Referred Purchasers”). For each valid purchase of an Aviation Headset X from Bose via our designated toll-free number that is made by a Referred Purchaser who references the Participant’s name and CFI number, the Participant will receive a \$50 referral fee from Bose. Reference to this referral must be made at time of purchase. Indirect or solicited referrals, such as those through e-mail, the internet, or any other medium, are not valid and Participant will not receive a referral fee for such invalid referrals. Bose is not responsible for the payment of referral fees for purchases made via Bose Authorized Resellers or dealers. Dealer participation may vary and Bose is not responsible for payment of referral fees based on purchases made from Authorized Resellers and dealers.
4. Purchases that are returned within thirty (30) days to Bose, are fraudulent, or are otherwise not completed will not be considered valid purchases. Participant will receive a check or will receive a credit to the current account on record for each referral fee after purchase has been validated, within ninety (90) days of Referred Purchaser’s purchase.
5. Limited Time Offer. Offer begins April 3, 2006 and is valid through December 31, 2007 unless extended or cancelled. Referral sales must be made on or after April 3, 2006. By participating in the CFI Program, customer agrees to be bound by these terms and conditions set forth herein. Valid only in the United States. Void where prohibited. Must be 18 years of age or older to participate. Referral Fees and Rebates awarded pursuant to participation in the CFI Program may not be combined with any other offer.
6. Bose reserves the right to change the nature of the program and/or the rewards offered there under. Bose reserves the right to modify, extend or cancel the program at any time without cause and/or notification. Bose reserves the right to terminate accounts in case of suspicion of fraud.
7. Employees of Bose, their immediate families, agents, or any vendor managing the promotion are not eligible.
8. The CFI Program is a customer-rewards program and is not to be construed as a sweepstakes, or contest or offer of employment. Participants are not agents of Bose and are not authorized to make any representations on behalf of Bose.
9. Any controversy, claim or dispute relating to this program shall be resolved by binding arbitration in accordance with the rules of the American Arbitration Association pursuant to an arbitration conducted in Massachusetts. Judgment upon such arbitration may be entered in any state or federal court sitting in Framingham, Massachusetts. The parties hereto agree that such courts have jurisdiction over such matters and hereby consent to such jurisdiction.
10. The CFI is responsible for any applicable federal, state and local taxes resulting from participation in the program and Bose will provide all necessary paperwork upon request.

Thank you for flying with Bose.



Bose® CFI Referral and Rebate Offer Form

Please allow 90 days for your rebate/referral to process.

Thank you for purchasing a Bose® Aviation Headset X. In order for us to send your rebate, and/or to sign up for the CFI Referral Program, please fill in the information below and send us this form along with the required materials within 45 days of purchase. (Please note: In order to qualify for a rebate, you must provide legible copies of **your flight instructor's certificate, your NAFI membership, and your valid receipt of purchase** from Bose or a Bose-authorized dealer.) Rebates and referrals will be processed within 90 days.

Required Rebate Information (please print):

NAME

ADDRESS

CITY

STATE

ZIP

WORK PHONE

HOME PHONE

EMAIL ADDRESS

In addition, please submit the following information to collect your rebate:

- A LEGIBLE COPY OF YOUR NAFI CARD
- A LEGIBLE COPY OF YOUR CFI CERTIFICATION NUMBER
- PROOF OF PURCHASE AND VALID RECEIPT OF YOUR BOSE AVIATION HEADSET X FROM BOSE OR AN AUTHORIZED BOSE DEALER

If you wish to participate in the REFERRAL Program, please also COMPLETE THE ATTACHED W-9 FORM (required for tax reporting purposes) and PROVIDE US WITH YOUR AVIATION HEADSET X SERIAL NUMBER (if purchased before April 1, 2006):

BOSE AVIATION HEADSET X SERIAL NUMBER

Your signature signifies your acceptance of the terms and conditions of the CFI REFERRAL and REBATE Program:

SIGNATURE

Mail this form along with all required copies indicated above to:

Bose CFI Rebate/Referral Offers
Bose Corporation
The Mountain, MS 236
Framingham, MA 01701-9168

Questions?

Call us at 1-800-905-1542
Or fax us at 508-766-1792

Thank you for flying with Bose.

**Bose®
Aviation
Headset X**



BOSE®
Better sound through research

Certified Flight Instructor Referral Card

Contact Bose at 1-800-905-1542 to order your Aviation Headset X under the **Bose® CFI Referral Program** or to request **additional information.**

When you order, you will be asked to provide the information that the referring CFI has indicated on the back of this card.

The referring CFI has filled in the following information.
You will be asked to provide it when purchasing your Bose®
Aviation Headset X under the Bose® CFI Referral Program.

INSTRUCTOR FIRST NAME

INSTRUCTOR LAST NAME

CFI #

BOSE®

Thank you for flying with Bose.

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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.