

Scanned by Michael

Online Enrollment & Payment Services Agreement

B. RECITALS

THIS Online Enrollment & Payment Services Agreement (hereinafter, "Agreement") is entered into, by and between Education To Go, a division of Cengage Learning (hereinafter, "ETG") and the customer referenced in section A (hereinafter, "Customer").

WHEREAS, ETG is a company located in the State of California which in part provides online learning services to Customer's students (hereinafter, "Enrollees") on behalf of Customer,

WHEREAS, ETG has developed or is in the process of developing online enrollment and payment services which are used to collect enrollment payments from Enrollees on behalf of Customer,

WHEREAS, Customer is an organization described in Section A, which desires online enrollment and payment services,

NOW, THEREFORE, the parties agree as follows:

C. SERVICES AGREEMENT

1. Payments.

A: In consideration of the use and additional accommodations granted herein, Customer agrees to pay the sum indicated in Section A, Subsection 2 for each enrollment payment received from an Enrollee.

B: On a monthly basis, ETG will remit to Customer all Net enrollment fees collected from Enrollees on Customer's behalf. "Net" enrollment fees are gross enrollment fees less ETG's fees.

C: If ETG and Customer agree to honor a refund request from an Enrollee, ETG will credit the account of Enrollee for the amount of the refund. In the event that Customer was billed for any amount that was refunded to an Enrollee, ETG will issue a credit memo to Customer. In the event that Customer has received enrollment fees which were later refunded by ETG on Customer's behalf, Customer agrees to return the refunded enrollment fees to ETG upon ETG's written request.

2. Limitation of Liability. ETG is not responsible whatsoever under this Agreement for problems that may arise due to Internet service limitations or interruptions of service that are outside the control of ETG including, for example, power failures; communication failures; bandwidth congestion; service interruptions; unauthorized access; failures caused by viruses, worms, or other malevolent code or individuals; unauthorized access; or acts of God.

D. MISCELLANEOUS TERMS

1. Amendments. This Agreement shall not be modified or altered except in writing and with the signature of Customer and an authorized representative of ETG.

2. Applicable Law. The laws of the State of California shall govern this agreement.

3. Notices. Any notices given under this Agreement shall be in writing and shall be deemed given when:

- (a) Delivered in person,
- (b) Transmitted by facsimile (with written confirmation of successful transmission), or
- (c) Five (5) days after being deposited in the United States mail, postage prepaid, registered or certified mail, addressed as follows:

If to ETG:

Education To Go
PO Box 760
Temecula, CA 92593-0760

If to Customer:

Address indicated in section A, subsection 1.

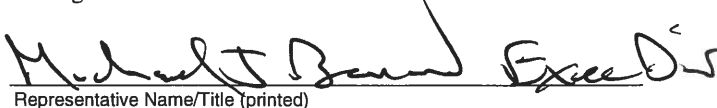
4. Dispute Resolution. If any dispute arises under this agreement and attempts to resolve the dispute for twenty (20) days subsequent to notification of the dispute by one party to the other are unsuccessful, the parties shall resolve the dispute by binding arbitration by a single arbitrator in the State of California under the rules of the American Arbitration Association. The award of the arbitrator shall be enforceable under any court having jurisdiction hereof. The fees associated with the arbitration shall be borne equally by the parties.

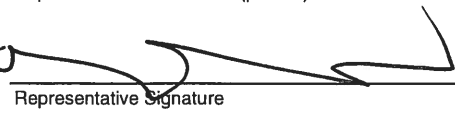
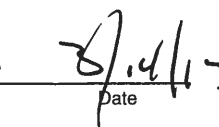
5. Severability. If any term or provision of this agreement shall be found to be illegal or unenforceable, then, notwithstanding, it will be enforced to the maximum extent permissible, and the legality and enforceability of the other provisions of this Agreement will not be affected. It is expressly understood and agreed that each and every provision of this agreement that provides for a limitation of liability or limited warranty is intended by the parties to be severable and independent of any other provision and to be enforced as such.

6. Breach. No consent by either party to, or waiver of, a breach of this Agreement by the other party, whether express or implied, shall constitute consent to, waiver of, or excuse for any other different, continuing or subsequent breach.

The parties represent and warrant that they have full corporate power and authority to execute and deliver this Agreement and to perform their obligations hereunder and that the person whose signature appears below is duly authorized to enter into this Agreement on behalf of the party of whom he or she represents.

In Witness Whereof, **CampusNet (Pty) Ltd** has entered into this Agreement as of date set forth below


Representative Name/Title (printed)

 
Representative Signature Date

Notes for Ed2Go:

ed2go is a part of Cengage Learning and is the largest provider of online instructor-facilitated workforce development programs. We do this through our 2100+ partners and have served millions of students through our partners since 1999. ed2go has a unique program of two different types of online courses, 6-week Online Instructor Led Courses and Career Training Programs. Here is a snap shot of each of our product lines:

- Instructor Led Courses (ILC'S) 6-week Online Courses
 - These courses are for:
 - professional development
 - personal enrichment
 - build soft skills
- Inexpensive courses: wholesale at \$65 –
 - WPD Mark Up Below:

• 34% -	Class Price	\$87.10	(\$22.00 per person)
• 40% -	Class Price	\$91	(\$26.00 per person)
• 45% -	Class Price	\$94.25	(\$29.25 per person)
• 50% -	Class Price	\$97.50	(\$32.50 per person)
• 53% -	Class Price	\$99.45	(\$34.45 per person)
• 55% -	Class Price	\$100.75	(\$35.75 per person)
- 12 lessons for each session, quiz after each lesson. Two lessons released each week – W & F. Final exam – must get at least a 65% (unless changed by partner) to get certificate – Student prints own certificate off from their Student Center. To see course overviews, details, outline and requirements about specific classes please visit <https://www.ed2go.com/online-classes>
 - 6-week format that average 24 work hours
 - Every course starts new every month
 - Certificate of completion
 - Students have access to our support staff
 - Interact with facilitators and student in discussion boards
 - Categories: Business, Computer Skills, Medical, Soft Skills, Language, Personal Development, Teaching, Writing and more

There are no costs associated with being an ed2go partner. We just simply ask that you would work with me to make sure that you are doing everything you can on the marketing side to make the community aware that you are offering our courses. How the revenue works is we have a wholesale price and we give our partners a “suggested” retail price, but all partners are allowed to sell their courses for whatever retail price they choose, and you get the net difference. For example, almost all of our 6-week courses wholesale for \$65, with a suggested retail price of \$99. If you have an enrollment in this course we would send you a net check for \$34. However, prices vary between our partners and I have seen anywhere from \$75-\$129.

Online Enrollment & Payment Services Agreement

A. Customer and Service Information

1. Customer Information:

Institution: _____

Web Address: <http://www.ed2go.com/> _____

Contact: _____

Address: _____

City: _____

State: _____

Zip Code: _____

Phone: _____

Fax: _____

E-mail: _____

Make Remittance Payable to: _____

2. Service Information:

Online enrollment and Payment Service

\$2.25/enrollment

The charge above covers the cost of bank processing fees and other services related to credit card processing and paid by Education To Go. Invoiced monthly.

Education To Go

P.O. Box 760, Temecula, CA 92593-0760
partnerhelpdesk@cengage.com

Partner is
a minimum of eight (8) months (sections) each year. As such, Partner should dedicate a minimum of ten to twenty percent (10-20%) per edition of Partner's promotional catalog(s) to Education To Go courses. If a print catalog is not part of Partner's normal marketing efforts, Partner shall prominently list Education to Go courses on Partner's Web Site.

9. **Taxes.** Partner shall be responsible for collecting applicable federal, state, local and other taxes applicable to its purchase, sale or use of the Courses.

10. **Term and Termination.** This Agreement shall commence upon the Effective Date and shall continue until terminated hereunder as follows:

a. Upon thirty (30) days' prior written notice to the other party, either party may terminate any of the Course types. Any such notice shall specify which type of Course is being terminated. Termination of a Course type shall not alter or affect any obligation of Partner to pay for Courses previously provided under this Agreement. Upon termination of a particular Course type, Partner shall cease all marketing of the Courses within such Course type, and shall return to Education To Go all print materials, software, passwords, code and other information supplied by Education To Go, or a third party, in connection with the Courses which are within the terminated Course type. Termination of a particular Course type hereunder shall not affect the remainder of this Agreement.

b. Either party may terminate this entire Agreement upon thirty (30) days' prior written notice to the other party. Termination does not alter or affect any obligation of Partner to pay for Courses previously provided under this Agreement. Upon the expiration or termination of this Agreement, Partner shall cease all marketing of the Courses and return to Education To Go all print materials, software, passwords, code and other information supplied by Education To Go, or a third party, in connection with the Courses or this Agreement.

c. Partner will undergo an annual review by Education To Go support staff to verify program eligibility. Education To Go may terminate this Agreement if Education To Go determines that: Partner is not devoting a sufficient amount of catalog space to the Courses; Partner is not offering a sufficient number of Courses; or Partner is not adequately supporting the Education To Go online program.

11. **Cancellation.** Education To Go expressly reserves the right to cancel, without prejudice, any Course at any time.

12. **Confidentiality.** Each party acknowledges that, from time to time, each party may receive confidential and

proprietary information of the other party ("Confidential Information"). Each party agrees that it will take appropriate steps to protect the other party's Confidential Information from unauthorized disclosure, that, for a period of two (2) years after termination of this Agreement, it will not disclose the other party's Confidential Information to any third party, and that it will not use any of the other party's Confidential Information (other than as authorized by this Agreement) without the prior written consent of the other party. As used herein, the term "Confidential Information" does not include information that (a) is or becomes generally available to the public other than as a result of disclosure by the recipient or anyone to whom the recipient transmits the information, (b) becomes available to the recipient on a non-confidential basis from a source other than the disclosing party who is not bound by a confidentiality agreement with the disclosing party, (c) was known to the recipient or in its possession prior to the date of disclosure by the disclosing party, (d) is furnished by the disclosing party to others with written permission to disclose, (e) is independently developed by the recipient without reference to the Confidential Information, or (f) is required to be disclosed by legal process or rule or regulation. Each party agrees to take all reasonable steps to ensure that the other party's Confidential Information is not disclosed or distributed by its employees or agents in violation of the terms of this Agreement.

13. **Assignment.** This Agreement shall be binding upon the heirs, executors, administrators and permitted assigns of each party, but no assignment by either party shall be binding on either of the parties without the written consent of the other; provided, however, that Education To Go may assign this Agreement without the written consent of Partner to (i) an affiliate of Education To Go, (ii) any party acquiring a controlling share of the capital stock of Education To Go, or (iii) a successor to all or a substantial portion of the business of Education To Go (by way of a sale of assets or by merger, consolidation or otherwise).

14. **Independent Contractors.** The term "Partner" as used herein shall be construed as figurative only and shall not imply or in any way suggest the existence or formation by this Agreement of a partnership, joint venture or any other relationship between the parties that imposes on either of them the legal duties or obligations of the other party. Each party hereto is an independent contractor, not an agent of the other party, and shall not have the ability to legally bind the other party.

15. **Limitation of Liability.** Education To Go shall not be liable for defects in transmission, connectivity, Internet, Internet service provider, virus, interruptions, disruptions or delays, including those which may be caused by regulatory or judicial authorities. IN NO EVENT SHALL EDUCATION TO GO BE LIABLE IN

ANY RESPECT, FOR INDIRECT, CONSEQUENTIAL, SPECIAL, INCIDENTAL, ACTUAL, PUNITIVE DAMAGES, ARISING OUT OF THIS AGREEMENT OR ACTS OR OMISSIONS IN FULFILLING ITS OBLIGATIONS HEREUNDER.

16. **Non-Exclusivity.** This Agreement does not give Partner exclusivity to any rights or privileges granted under this Agreement.

17. **Force Majeure.** Except for the obligation to make payments hereunder, neither party shall be in breach of this Agreement by reason of a cause beyond such party's control, including, but not limited to, earthquake, flood, fire, storm or other natural disaster, acts of God, war or armed conflict.

18. **Notices.** All notices and other communications under this Agreement must be in writing and will be deemed given (a) when delivered personally, (b) on the fourth business day after being mailed by certified mail, return receipt requested, (c) the next business day after delivery to a recognized overnight courier, or (d) upon transmission and confirmation of receipt by a facsimile operator if sent by facsimile or upon receipt by e-mail transmission at the following addresses or facsimile numbers (or to such other address or facsimile number as such party may have specified by notice given to the other party pursuant to this provision)

19. **Law Applicable.** This Agreement shall be interpreted according to the laws of the State of California, excluding its conflict of laws provisions which would require the application of the laws of another jurisdiction.

20. **Arbitration.** All disputes arising from this Agreement shall be submitted to binding private arbitration in Los Angeles, California, in accordance with the rules of the American Arbitration Association. Judgment upon the arbitration award may be entered in any court having jurisdiction thereof. Notwithstanding the foregoing, the parties shall have the right to seek injunctive relief from a court of competent jurisdiction and to conduct discovery relating to any dispute herein.

21. **Enforceability; Offset.** If any provision contained in this Agreement shall be determined to be invalid, illegal or unenforceable in any respect for any reason, the validity, legality and enforceability of that provision in every other respect and the remaining provisions of this Agreement shall not be in any way impaired. Any amounts owed Education To Go by Partner under this Agreement or otherwise may be offset against amounts owed by Education To Go to Partner.

22. **Waivers and Amendments.** Any waiver of any term or condition of this Agreement, or any amendment or supplement to this Agreement, shall be effective only if in writing and signed by the parties. In the event of a conflict between a provision of an amendment to this

Agreement and the body of this Agreement, the provision contained in the amendment shall prevail. A waiver of any breach or failure to enforce any terms or conditions of this Agreement shall not in any way affect, limit or waive any other term or provision or a party's rights under this Agreement at any time to enforce strict compliance thereafter with every term or condition of this Agreement.

23. **Entire Agreement.** This Agreement, including any addenda and exhibits attached hereto and made a part hereof, comprises the entire agreement and understanding of the parties regarding the subject matter hereof and supersedes any and all prior and contemporaneous agreements and understanding, whether oral or written, between the parties regarding such subject matter. Each party acknowledges that no representations, inducements, promises or agreements, oral or otherwise, have been made by either party, or by anyone acting on the behalf of either party, which are not embodied herein.

24. **No Third Party Rights.** Nothing contained in this Agreement is intended or shall be construed to give any person, other than the parties hereto, any legal or equitable right, remedy or claim under this Agreement or any provision contained herein other than as specified in this Agreement.

25. **Counterparts.** This Agreement may be executed in any number of counterparts. Each counterpart shall be deemed to be an original instrument, but all counterparts together shall constitute but one agreement. A counterpart of this Agreement signed and transmitted by facsimile or other electronic means shall be treated as an original, executed document.

IN WITNESS WHEREOF, the authorized signatories of each party hereto have executed this Agreement as of the date first above written.

EDUCATION TO GO

Wheaton Park District

By:

By:

Printed Name:

Printed Name:

Title:

Title:

EXHIBIT A

EDUCATION TO GO ONLINE COURSES

Education To Go will make available to Partner to offer to Students online courses (Courses) including course materials, online instructors, course hosting and evaluation. Education To Go will host the Courses on Education To Go's website through a portal accessed through Partner's own website. Partner's online account will be established by Education To Go and reviewed by the Partner for final approval. An Online Instruction Center, Online Administration Center and Classroom will be created for Partner's account.

- WPD refund Policy.*
1. **Price.** The price to Partner of each Instructor Facilitated Short Course is indicated on the Price List Addendum, which is attached hereto and made a part of this Exhibit A. Partner may determine its own fees charged Students for Instructor Facilitated Short Courses. Education To Go's online catalog is updated periodically as new Courses are announced and added to Education To Go's offerings. Collection of Course fees from students is the responsibility of Partner.
 2. **Payment.** Partner shall pay Education To Go for each paid Student enrollment, upon Education To Go's submission of the following: (a) a dated invoice showing the total amount due for each Course (calculated on a per Student basis for each Student enrolled in the Course); and (b) a roster verifying the names of Students receiving online course instruction. Partner shall make payment to Education To Go at P.O. Box 36716, Chicago, IL 60694-6716, within thirty (30) days of the date of invoice. Dated invoices will be first submitted after the completion of approximately fifty percent (50%) of Course instruction, which normally occurs within three (3) weeks of commencement.
 3. **Refunds.** Education To Go will refund to Partner Education To Go's price of a Course for any Student who drops a Course after enrollment, but before completion, and explains in writing his or her dissatisfaction with the Course, provided Partner also refunds an equal amount to the Student. The Student dropping the Course shall do so in conformity with Partner's stated add/drop and refund policies. Failure of the Student to drop the Course in conformity with these policies shall nullify Education To Go's obligation to pay the refund hereunder. Partner will provide Education To Go with a copy of Partner's stated add/drop and refund policies. Education To Go may, at its discretion, append a copy of said policies to the Course materials in a place and in a manner that Education To Go deems appropriate. In no event shall a Student, either directly or through Partner, be entitled to drop a Course and thereby claim a refund after Education To Go certifies or provides proof of the Student's successful completion of the Course.
- not til course is complete*

Education To Go Online Courses (Exhibit A)

Accept _____ Decline _____

ACCOUNT ACTIVATION FORM

Please provide the appropriate information below for the person who will be managing this program.

Institution:

Department:

First Name:

Last Name:

Phone Number:

E-mail Address:

Online Courses – Site Set Up

To create your web site for online courses, you need to select a unique Web address for your institution. The name you choose should be short and easy to remember. This name must be no shorter than two (2) characters and no longer than ten (10) characters. The name cannot contain any punctuation marks or spaces, and must be all lower-case.

Choose Your Web name: <http://www.ed2go.com/>

Choose Your Password:

(must be at least 8 characters long, must contain at least one upper-case letter and number)

Choose Your Retail Pricing:

☐ \$89

☐ \$100

☐ Other:

Choose Your Start Date: (Check the month you plan to begin offering courses)

☐ January

☐ February

☐ March

☐ April

☐ May

☐ June

☐ July

☐ August

☐ September

☐ October

☐ November

☐ December

Career Training Programs – Site Set Up

An Account Manager will be contacting you shortly to review your Site Set up requirements. In the meantime, please provide the appropriate information below for the person who will be managing this program.

☐ Same as above

Department:

First Name:

Last Name:

Phone Number:

E-mail Address:

Signature:

Choose one of the following methods to return this form along with the Agreement(s) to Education To Go:

Mail: Education To Go, P.O. Box 760, Temecula, CA 92593-0760

Fax: 951-972-3601

E-mail: richard.talmo@cengage.com - (Keep a copy of this information for your records)

AGREEMENT TO OFFER ONLINE COURSES

THIS AGREEMENT TO OFFER ONLINE COURSES (Agreement) is entered into, as of 1/12/2017 (the "Effective Date"), by and between Education To Go, PO Box 760, Temecula, California, 92593-0760 and Wheaton Park District, 102 E. Wesley St. Wheaton, IL 60187 ("Partner").

RECITALS:

WHEREAS, Education To Go develops, designs, produces and distributes online educational courses and content for Web-based Training (WBT) and instruction delivered via the Internet;

WHEREAS, Partner is an academic, educational or other training institution or a business or community organization interested in offering online educational courses produced by Education To Go for Partner's students, trainees, members or employees (collectively "Students"); and

WHEREAS, Education To Go is willing to provide online educational courses to Partner for Students on the terms and conditions hereinafter contained,

NOW, THEREFORE, Partner and Contractor agree as follows:

- Courses.** At Partner's request, Education To Go will make available to Partner, to offer to Students, online education courses (Courses) available through Education To Go, including course materials, online instructors, course hosting and evaluation (the "Courses"). Courses are more fully described on Exhibit A, attached hereto and made a part hereof. Courses are listed in Education To Go's catalog which is updated periodically as new Courses are announced and added to Education To Go's offerings.
- Price and Payment.** Course prices to Partner, and payment terms, are set forth in Exhibit A. Prices charged to Partner by Education To Go are subject to change upon one hundred twenty (120) days' notice. Partner may determine its own prices to charge Students for Courses.
(34%) \$65 - charge \$99?
- Costs.** Education To Go shall be responsible for the costs incurred for producing and delivering the Courses via the Internet. The Students shall be responsible for any costs incurred for the purpose of receiving the Courses, including, but not limited to, the costs for hardware, software, Internet access and telephone charges.
- Ownership of Intellectual Property.** Education To Go shall retain all title, copyright, trade secrets, patents, trademarks and other proprietary rights in the Courses and all modifications, enhancements, and other works derivative of the Courses. Partner shall not acquire any rights, expressed or implied, in the Courses or modifications, enhancements or works derivative of the Courses, other than those rights identified in this Agreement. Education To Go shall retain all right, title and interest to all trademarks, trade names and logos used by Education To Go in association with the Courses. Partner shall not claim
- or receive any ownership rights to the Courses or such trademarks, trade names or logos. The Courses, or any portion thereof, may not be reproduced, duplicated, copied, sold, resold or otherwise exploited for any commercial purpose without the prior written consent of Education To Go.
- Partner Trademarks.** Partner agrees that, during the term of this Agreement, Education To Go may include Partner in Education To Go's partner listings and may place Partner's name and logo, if requested, on Education To Go's Online Instruction Center Web site and in collateral marketing materials relating to Education To Go's products and services. Partner hereby grants Education To Go the right to use Partner's trademarks (name and logo only) designated by Partner for such uses, subject to Partner's trademark/logo usage guidelines, if any, provided by Partner to Education To Go.
- Advertising.** Education To Go hereby grants Partner permission to use Education To Go's name and qualifications, its Course descriptions and the names, likenesses and biographies of its instructors for Partner to use in advertising or promoting the Courses.
- Marketing Support.** Education To Go will provide Partner with marketing materials and assistance to promote Courses and Programs as determined by Education To Go.
- Marketing Requirements.** Partners shall promote Education to Go courses. Partner shall promote Education to Go courses on Partner's Web Site including, at a minimum, a link to course listings and student enrollment. As part of an effective marketing program, Partner should offer at least seventy-five percent (75%) of Education To Go's course catalog for

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.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
	5 Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	6 City, state, and ZIP code	
7 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 generally 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.

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number									
				-					
or									
Employer identification number									
				-					

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. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

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 3.

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

General Instructions

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

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.

By signing the filled-out form, you:

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. 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, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.

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

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

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

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 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 section 1446 withholding on your share of partnership income.

In the cases below, the following person must give 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:

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

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

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

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

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

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

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

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

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),

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

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

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

Certain payees and payments are exempt from backup withholding. See *Exempt payee code* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

What is FATCA reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code* on page 3 and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

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

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account, list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note. ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C Corporation, or S Corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. 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 line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

Check the appropriate box in line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box in line 3.

Limited Liability Company (LLC). If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

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

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

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

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

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note. You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

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

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

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

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

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting 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, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

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

Caution: A disregarded U.S. 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, or 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code* earlier.

Signature requirements. Complete the certification as indicated in items 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 made in settlement of payment card and third party network transactions, 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 disregarded entity owned by an individual	The owner ³
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor ⁴
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ⁴
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. 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
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

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 "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 2.

*Note. Grantor also must provide a Form W-9 to trustee of trust.

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.

Secure Your Tax Records from Identity Theft

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

To reduce your risk:

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

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

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

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

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

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

Visit IRS.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and 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. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

Q1) it says that the partner being the (WPD) would have to offer Ed2Go classes for 8months? If this is true what would be the ramifications if after 3months the (WPD) decided to end its partnership?

A1. In regards to offering ed2go for 8 months, it just suggests that the partner makes the courses available for 8 months out of the year, for successful enrollments. You can terminate the partnership at any time.

Q2) the contract makes reference to the (WPD) having to offer 10-20% of its marketing dedicated to Ed2Go; will the blurb in the Brochure and one online be sufficient enough? The example you showed me of Pleasant Hill Recreation of the blurb on their online brochure. Plus we will dedicate an e-blast to it.

A2. The marketing efforts that we spoke about on the phone, and you have listed below will be great!

Q3) For the payment of the courses I think I am going to switch back to where the participants register online through your Website that you will create specifically for Wheaton as opposed to us taking registration and then cutting a check to you. The time frame of invoicing does not fit our current procedure.

A3. I highly encourage using the online payment feature - so this great news! :)

Q4) For the Refund policy would it be acceptable for the partnership to follow our guidelines?

A4. The refund policy we have in place is very similar to yours, except we do not charge a \$10 fee for transferring to another course. We try to accommodate students that want to take our courses as much as we can. We understand that things can come up during the 6-week period where you would either have to drop or transfer to a new course.

To make things easier, here are our drop/refund/transfer policies:

Drops/Refunds:

Policy - A student enrollment can be dropped and refunded as long as the enrollment occurred in the last six months, and they have not completed their course. If your student paid online, their credit card will be refunded in 3-7 business days.

Transfer to a new session for the same course:

Policy - Students can transfer to a new session of the same course, as long as the enrollment occurred in the last six months and they have not completed their course.

Transfer to a different course:

Policy - Students can transfer to a new course as long as the enrollment occurred in the last six months and the student has not completed the course. Ed2go will not charge the fee of \$10, but if WPD would like to do so on its own, that is fine.