

Substitute **Form W-9 Request for Taxpayer Identification Number & Certification** (2007)

We are required by law to obtain this information when making a reportable payment to you. If you do not provide us with this information, your payments may be subject to 28% Federal income tax backup withholding and you may be subject to a \$50 penalty imposed by the Internal Revenue Service under Section 6723.

**Complete & return THIS form. DO NOT use or photocopy an old IRS W-9.**  
**Please Print**

**Part 1**

<b>Taxpayer Name</b> Name Line 1: Reportable Name for IRS 1099 reporting Name Line 2: "Doing Business As," LLC, or continued name Address: Reportable Address for IRS 1099 reporting	To avoid backup withholding, the TAX ID# shown below MUST match the name given in Name Line 1.  Street Address or PO Box _____  City _____ State Abbrev. _____ 9-digit ZIP _____
<b>Tax ID Number</b> (Provide only <u>one</u> tax ID #) . . . . .	EIN: _____ - _____ - _____ OF Social Security # _____ - _____ - _____
<b>Everyone/All Entities: Check one box below to show the tax ID # status.</b>	
<input type="checkbox"/> <b>Corporation</b> – Tax ID # is the Employer’s Identification Number (EIN). The legal reportable name is the name on the articles of incorporation. Do not use initials or abbreviations unless the EIN was established with abbreviations.	
<input type="checkbox"/> <b>Partnership</b> – Tax ID # is the Partnership’s Employer Identification Number (EIN). The legal reportable name is the list of the partner names. A partnership might have a “doing business as” trade name which may be shown on Name Line 2.	
<input type="checkbox"/> <b>Limited Liability Company</b> – Enter Tax Classification ( <i>D</i> - disregarded entity; <i>C</i> - corporation; <i>P</i> - partnership): _____ (1) Enter <b>Owner’s name</b> in Name Line 1 above; and (2) Enter <b>LLC’s name</b> in Name Line 2 above.	
<input type="checkbox"/> <b>Individual/Sole Proprietor</b> <i>Individual</i> – Tax ID # is the individual person’s Social Security number. The reportable name is the name shown on their Social Security card. <i>Sole Proprietor</i> – Tax ID # is the business owner’s Social Security # (SSN) or Employer’s Identification Number (EIN). The IRS prefers that you use your SSN. The reportable name is the business owner’s name, but a “doing business as” trade name may be shown in Name Line 2.	
<b>(Optional) Name &amp; Address, if different from above, to use for remitting payments (not for IRS reporting purposes).</b>	
Name (for remitting payments)	_____
Address (for remitting payments)	Street Address or PO Box _____ City _____ Street Abbrev _____ 9-digit ZIP _____
<i>To Show Additional Names &amp; Addresses for Remitting Payments, Please Attach a List.</i>	

**Part 2 Exemption:** If exempt from 1099 reporting, check here , then circle or check mark a reason number below:

1. A Tax Exempt Entity Under 501(a) [includes 501(c)(3)], an IRA, or a custodial account under 403(b)(7) if 401 (f)(2) is satisfied.
2. The United States or any of its agencies or instrumentalities.
3. A foreign government or any of its political subdivisions.
4. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions.
5. A corporation, but not except are (1) gross proceeds paid to attorneys, or (2) entities providing or billing for medical or health care services.

**Part 3 Certification:** You must cross out item 2 below 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, the 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.

**Signature required for interest payments and 1st B-Notice responses to avoid backup withholding:** I certify, under penalties of perjury, that:

1. The number shown on this form is my correct tax payer 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 failure to report all interest or dividends, or c) the IRS has notified me I am no longer subject to backup withholding, and
3. I am a U.S. person - defined in the instructions (including a U.S. resident alien).

The Internal Revenue Service does not require your consent to any provision of this document other than the certificates required to avoid backup withholding.

**Signature of U.S. Person:** \_\_\_\_\_ **Date:** \_\_\_\_\_

*Please complete the following areas so we may contact up if we have difficulties reading or questions regarding the information you provided.*

Person completing this form (Print): \_\_\_\_\_ Phone: (\_\_\_\_) \_\_\_\_\_

E-mail Address: \_\_\_\_\_ Fax #: (\_\_\_\_) \_\_\_\_\_

### 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. 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 the IRS 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,
- Any estate (other than a foreign estate) or trust. See Regulations sections 301.7701-6(a) and 7(a) for additional information, 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 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: (1) The U.S. owner of a disregarded entity and not the entity, (2) The U.S. grantor or other owner of a grantor trust and not the trust, and (3) 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 Pub. 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:** (1) your reportable name and correct TIN, (2) make the proper certifications, and (3) report all your taxable interest and dividends on your tax return.

**Payments you receive will be subject to backup withholding if:** (1) You do not furnish your TIN to the requester, or (2) You do not certify your TIN when required, or (3) The IRS tells the requester that you furnished incorrect TIN, or (4) The IRS tells you that you are subject to backup withholding because you did not report all your reportable interest and dividends on your tax return, or (5) You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest & dividend accounts opened after 1983 only).

*Certain payees and payments are exempt from backup withholding.* Also see Special rules regarding partnerships above.

### 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.

### Exempt from Backup Withholding

Generally, individuals (including sole proprietors) are NOT exempt from backup withholding.

**If you are exempt from backup withholding, you should:** - complete this form to avoid possible erroneous backup withholding. - Enter your name in the taxpayer name area, - check the appropriate Tax ID# Status box, then - check the Exemption box in Part 2 and - circle the exemption reason number, - sign, and - date this form.

**The following payees are exempt from backup withholding:**

1. An organization exempt from tax under sec. 501(a), any IRA, or a custodial account under sec. 403(b)(7) if the account satisfies the requirements of sec. 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 of any of its agencies or instrumentalities.

**Other payees that may be exempt from backup withholding include:** (6) A corporation is usually exempt, but NOT (a) entities providing or billing for medical or health care services or (b) gross proceeds paid to attorneys, (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.

### Privacy Act Notice

Sec. 6109 of the Internal Rev. 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 used the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Dept. of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, or 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.