

Taxpayer Identification Number Request (Substitute W-9 Form)

Please complete the following information. We are required by law to obtain this information from you when making a reportable payment to you. Payment is reportable on an information return to the IRS. You are required by law to provide your correct Social Security Number or Employer Identification Number to us. If you do not provide us with this information, your payments may be subject to 28% federal income tax backup withholding. Also, if you do not provide us with this information, you may be subject to a \$50 penalty imposed by the Internal Revenue Service under section 6723.

Federal law on backup withholding preempts any state or local law remedies, such as any right to a mechanic's lien. If you do not furnish a valid TIN, or if you are subject to backup withholding, the payer is required to withhold 28% of its payment to you. Backup withholding is not a failure to pay you. It is an advance tax payment. You should report all backup withholding as a credit for taxes paid on your federal income tax return.

Use this form only if you are a U.S. person (including U.S. resident alien). If you are a foreign person, use the appropriate Form W-8.

TAX STATUS (Check only one)
[ ] Individual [ ] Sole Proprietor [ ] Partnership [ ] Corporation [ ] Other
Exemption: If exempt from 1099 reporting, check your qualifying exemption reason below:
[ ] Tax Exempt Entity under 501(a) (includes 501(c)(3)) or IRA
[ ] The United States or any of its agencies or instrumentalities
[ ] A state, the District of Columbia, a possession of the U.S., or any of their political subdivisions or agencies
[ ] A foreign government or any of its political subdivisions or an international organization in which the U.S. participates under a treaty or Act of Congress
[ ] Corporation. There is no corporate exemption for medical and healthcare payments or payments for legal services

LEGAL Name (As it appears on your tax return or preprinted label from the IRS)

Grid for LEGAL Name entry.

\*A Sole Proprietorship may have a "Doing Business As" Trade Name, but the legal name is the name of the business owner.

Doing Business As Name

Grid for Doing Business As Name entry.

Address

Grid for Address entry.

TAXPAYER IDENTIFICATION NUMBER (Complete Only One)

Social Security Number OR Employer ID Number entry grid.

Date Employer ID Number Was Assigned by IRS: \_\_\_/\_\_\_/\_\_\_\_\_

Part 3 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 as a result of 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 withholding because you have failed to report all interest and dividends on your tax return.

Person completing this form: \_\_\_\_\_ Telephone (\_\_\_\_)\_\_\_\_\_

Signature: \_\_\_\_\_ Date \_\_\_\_\_