

This form may be used only by a U.S. person, including a resident alien. Foreign persons should furnish us with the appropriate Form W-8.

The IRS defines a U.S. person as: \*a U.S. citizen; \*an entity (company, corporation, trust, partnership, estate, etc.) created or organized in, or under the laws of, the United States; \*a U.S. resident (someone who has a "green card" or has passed the IRS "substantial-presence test." For an explanation of the substantial-presence test, please see IRS Pubs. 515 or 519.)

Please complete all three parts below.

## Part 1 - Tax Identification:

1. Name: \_\_\_\_\_

2. Enter your Taxpayer Identification Number in the appropriate box.

For individuals, this is your social security number (SSN). For other entities, it is your employer identification number (EIN).

Social Security Number — —
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OR

Employer Identification Number —
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IF you are a **SOLE PROPRIETOR** or **SINGLE-OWNER LLC** – whether payment is made to a personal name or to a doing business name, you must provide the following:

Required: Personal name of owner of the business: \_\_\_\_\_

Optional: Business name if different from above: \_\_\_\_\_

IF you assign payment to a third party – such as a factor – provide the following:

Required: Your name: \_\_\_\_\_

Optional: Name of third party: \_\_\_\_\_

## Part 2 - Exemption: If exempt from Form 1099 reporting, check your qualifying reason below:

- Corporation  
Note that there is ~~no~~ corporate exemption for medical and healthcare payments or payments for legal services.
- 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 United States, or any of their political subdivisions or agencies.
- A foreign government or any of its political subdivisions or an international organization in which the United States participates under a treaty or Act of Congress.

## Part 3 - Certification/Signature: Under penalties of perjury my signature certifies that:

- I am a U.S. person (including a U.S. resident alien).
- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me).
- 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.

**Certification Instructions** - You must cross out item 3 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, number 3 above 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.

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

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

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

**Instructions.** We are about to pay you an amount that may be reported to the **Internal Revenue Service (IRS)**. The IRS will match this amount to your tax return. In order to avoid additional IRS scrutiny, we must provide the IRS with your name and Taxpayer Identification Number. The name we need is **the name that you use on the tax return** that will report this amount. We are required by law to obtain this information from you.

**Exempt from backup withholding.** On page 2 of this form is a chart showing who is exempt from backup withholding. If you are exempt from backup withholding, indicate the reason why in part 2 of this form, and we will not send you a Form 1099.

**Penalties.** Your failure to provide a correct name and Taxpayer Identification Number may subject your payments to 28% federal income tax backup withholding. If you do not provide us with this information, you may be subject to a \$50 penalty imposed by IRS under section 6723. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 civil penalty. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

**Confidentiality.** If we disclose or use your Taxpayer Identification Number in violation of Federal law, we may be subject to civil and criminal penalties.

**Instructions continued on next page.**

Instructions continued from previous page.

## Exempt From Backup Withholding

If you are exempt, enter your name as described above and check the appropriate box for your status, then complete the rest of 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 <b>9</b>
Broker transactions	Exempt recipients <b>1 through 13</b> . 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 <b>1 through 5</b>
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt recipients <b>1 through 7</b> <sup>2</sup>

<sup>1</sup> See **Form 1099-MISC**, Miscellaneous Income, and its instructions.

<sup>2</sup> 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.

## 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 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. 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, or
2. You do not certify your TIN when required, or
3. The IRS tells the requester that you furnished an incorrect TIN, or
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 above under "Exempt from Backup Withholding."

## 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, and the District of Columbia 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.