

Substitute W-9 Form

Request for Taxpayer Identification Number and Certification

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.

Federal regulations require us to obtain and report accurate Taxpayer Identification Numbers (TIN) on payees of certain types of payment we make. This information is reported each year to the Internal Revenue Service on Form 1099. If you do not provide us with this information, your payments may be subject to 28% federal income tax backup. Failure to receive and file accurate information may also be subject to a \$50 penalty imposed by the Internal Revenue Service under Section 6723.

Please provide the information requested on the bottom of this form and return it to us within 30 days. Enter your TIN in the appropriate box. The TIN provided must match the name given on Part I to avoid backup withholding. For individuals, this is your social security (SSN). For other entities, it is your employer identification number (EIN).

Part I - Taxpayer Identification Number (TIN) (Complete only one row of boxes)

**Individuals/
Sole Proprietor**
(Fill out this row)

Name (as reported on your income tax return) _____	Social Security Number ____ - ____ - ____ or Employer Identification Number ____ - ____ - ____
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**Partnership
(or an LLC with
multiple owners):**
(Fill out this row)

Name of Partnership (as reported on income tax return) _____ _____	Employer Identification Number ____ - ____ - ____
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**Corporation, or
Tax-Exempt
Entity:**
(Fill out this row)

Name of Corporation (as reported on income tax return) _____	Employer Identification Number ____ - ____ - ____
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Part II - Certification

I certify under penalty of perjury that: 1) The number shown on this form is my correct taxpayer identification number, 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 IRS that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding and 3) I am a U.S. person (including a U.S. resident alien).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your return.

Signature		Date
Tax correspondence address:		Telephone No.
City	State	Zip Code (9 digit)
List account number(s) here (optional)		