## (Rev. October 2007) Department of the Treasury

## Request for Taxpayer Identification Number and Certification

Give form to the requester. Do not send to the IRS.

Internal	Revenue Service				
	Name (as shown on your income tax return)				
Print or type See Specific Instructions on page 2	Business name, if different from above				
	Check appropriate box: Individual/Sole proprietor Corporation Partnership  Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership)  Other (see instructions)			Exempt payee	
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)		eddress (optional)	
			!	>	
	City, state, and ZIP code			```	
	List account number(s) here (optional)	optional)			
Vali	Taxpayer Identification Number (TIN)				
Enter your TIN in the appropriate box. The TIN provided must match the na backup withholding. For individuals, this is your social security number (SSI alien, sole proprietor, or disregarded entity, see the Part I Instructions on payour employer identification number (EIN). If you do not have a number, see Note. If the account is in more than one name, see the chart on page 4 for number to enter.		er (SSN). However, for a resident s on page 3. For other entitles, it is per, see <i>How to get a TIN</i> on page i	3.	urity number         0 ' Identification number	
:EIR			<u> </u>		
	penalties of perjury, I certify that:				
i Th	e number shown on this form is my correct taxpayer identifica	tion number (or I am waiting for a r	number to be	issued to me), and	
<ol> <li>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</li> </ol>					
3. la	m a U.S. citizen or other U.S. person (defined below).	en disability		ilu autiani in baaleum	
withho For m	ication instructions. You must cross out item 2 above if you holding because you have falled to report all interest and divider ortgage interest paid, acquisition or abandonment of secured perment (IRA), and generally, payments other than interest and deep your correct TIN. See the instructions on page 4.	nas on your tax return. For rear esc property, cancellation of debt. cont	ibutions to:er	is, item z does not appry. i Individual retirement	
Sign Here	Signature of U.S. person >	Date 🕨			
General Instructions			Definition of a U.S. person. For federal tax purposes, you a		

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

## Purpose of Form

A person who is required to file an information return with the A person who is required to me an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

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 this Form W-9.

ıre considered a U.S. person it 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 on any foreign partners' share of income 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:

. The U.S. owner of a disregarded entity and not the entity,