

Form W-9 Taxpayer Identification Number Request (Use this form to obtain TIN for payments of interest, dividends, or Form 1099-B gross proceeds)

Please complete the following information. We are required by law to obtain this information from you when making a reportable payment to you, and because the 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 30% federal income tax backup withholding (29% after December 31, 2003). 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 30% of its payment to you (29% after December 31, 2003). 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.

- Instructions:**
1. Complete Part 1 by completing the one row of boxes that corresponds to your tax status.
 2. Complete Part 2 if you are exempt from Form 1099 reporting.
 3. Complete Part 3 by filling in all lines.

Part 1 - Tax Status: (complete only one row of boxes)

Individuals:
(Fill out this row.)

Individual Name: (First name, middle initial, last name) _____	Individual's Social Security Number _____
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A sole proprietorship may have a "doing business as" trade name, but the legal name is the name of the business owner.

Sole Proprietor
(or an LLC with one owner):
(Fill out this row.)

Business Owner's Name: (REQUIRED) _____ <small>(First name) (Middle Initial) (Last name)</small>	Business Owner's Social Security Number _____ Or Employer ID Number _____	Business or Trade Name (OPTIONAL) _____ _____
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Partnership
(or an LLC with multiple owners):
(Fill out this row.)

Name of Partnership: _____ _____	Partnership's Employer Identification Number _____	Partnership's Name on IRS records <small>(see IRS mailing label)</small> _____ _____
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A corporation may use an abbreviated name or its initials, but its legal name is the name on the articles of incorporation.

Corporation, or Tax-Exempt Entity:
(Fill out this row.)

Name of Corporation or Entity: _____ _____	Employer Identification Number _____
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Part 2 - Exemption: If exempt from reporting, check your qualifying exemption 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: 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 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 tax return.

Person completing this form: _____
Please print

Signature: _____ Date: _____ Phone: (_____) _____

Address: _____ City: _____ State: _____ ZIP: _____