

SUBSTITUTE FORM W-9: REQUEST FOR TAXPAYER IDENTIFICATION NUMBER AND CERTIFICATION

We are required by Federal income tax law to provide information to the IRS on certain transactions. It is your obligation to provide us with a certification of your correct Taxpayer Identification Number (TIN) and certain other information. Please read carefully the instructions on this form, complete the required information, **sign below** and return this form to us in the enclosed envelope.

A. The name shown below is identified by the social security or taxpayer identification number (TIN). →

Check to make sure that the taxpayer identification number (TIN), if shown, is correct. If not, cross it out and enter the correct number in the box below.

B. CHECK BOX 1 IF YOU ARE NOT SUBJECT TO BACKUP WITHHOLDING.

C. FOR ALL ACCOUNTS, CHECK BOX 2 IF YOU ARE A SPECIFICALLY EXEMPT PAYEE.

Account Number

D. Certification: Under the penalties of perjury, I certify that the information provided on this form is true, correct, and complete.

PLEASE SIGN HERE →

Signature: _____ Date: _____

SECTION INSTRUCTIONS:

- A.** Carefully check this name and number against any documents you have such as a social security card or correspondence from the IRS. Verify that the computer generated name to be sure it is exactly the same as recorded by the Federal Government. **If there is more than one name shown, please circle the name to whom this number belongs.** If abbreviations are used, make sure that they match your tax identification forms exactly.
- B.** You will be subject to backup withholding unless you certify that the following statement is correct. "I am not subject to backup withholding because: Either 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 the IRS has notified me that I am no longer subject to backup withholding."
- C.** Certain entities are exempt payees (churches, charities, etc.) except for IRA accounts, individuals are never exempt. If this is an account that is exempt, make sure that you check Box 2.
- D. After you have completed sections A, B, and C above, please, sign and date the certification.** Only the person whose TIN is being reported, or their legal representative may sign the form. For a joint account, only the person whose name and TIN is shown should sign the form. For organizations and other legal entities, only a legal representative should sign the form.