

W-9

(Obtain TIN for payments other than interest, dividends, or Form 1099-B gross proceeds) Taxpayer Identification Number Request

Please complete the following information. We are required by law to obtain information from you when making a reportable payment to you. If you do not provide us with this information, your payments may be subject to 31 percent federal income tax backup withholding. 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 payor is required to withhold 31 percent of its payment to you. 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.

Instructions:

Complete Part 1 by completing the row of boxes that corresponds to your tax status. Complete Part 2 if you are exempt from Form 1099 reporting. Complete Part 3 to sign and date the form.

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

Individuals:

Individual Name:	Individual's Social Security Number (SSN): ____ - ____ - _____
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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:

Business Owner's Name:	Business Owner's SSN or Employer ID Number: ____ - ____ - _____	Business or Trade Name
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Partnership:

Name of Partnership:	Partnership's Employer ID Number: ____ - ____ - _____	Partnership's Name on IRS records (see IRS mailing label)
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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,
exempt charity,
or other entity:

Name of Corporation or Entity:	Employer Identification Number: ____ - ____ - _____
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Part 2 Exemption:

If exempt from Form 1099 reporting, check here:
and circle your qualifying exemption reason below

1. Corporation, except there is no exemption for medical and healthcare payments or payments for legal services.
2. Tax Exempt Charity under 501(a), or IRA
3. The United States or any of its agencies or instrumentalities
4. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions.
5. A foreign government or any of its political subdivisions.

Part 3 Signature:

Person completing this form: _____

Signature: _____

Date: _____

Phone: (____) _____