

SUBSTITUTE W-9 FORM

Request for Taxpayer Identification Number and Certification

Section 6109 of the Internal Revenue Code requires you to give your correct Taxpayer Identification Number (TIN) to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you. The IRS will use the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation and to cities, states and the District of Colombia to carry out their tax laws. You must provide your TIN whether or not you are required to file a tax return. Payers must also generally withhold 30% of payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.

GENERAL INFORMATION (Please print clearly.)

TAXPAYER NAME		PHONE NUMBER (INCL. AREA CODE)			
BUSINESS NAME (IF APPLICABLE)					
ADDRESS					
CITY	STATE		ZIP CODE		

PAYEE or BUSINESS OWNERSHIP TYPE

(Circle the most appropriate category, below. Please circle ONLY one.)

PAYEES REQUIRING SOCIAL SECURITY NUMBER (SSN)	PAYEES REQUIRING FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN)
1. Individual (not an actual business)	7. Corporation
2. Joint account (two or more individuals)	8. Partnership
3. Custodian account of a minor	9. A broker or registered nominee
Revocable savings trust (grantor is also trustee)	10. A valid trust, estate, or pension trust
5. So-called trust account that is not a legal or valid trust under state law	11 Sole proprietorship (using a federal employer identification number for taxpayer ID)
6. Sole proprietorship (using a social security number for the taxpayer ID)	12. Association, club, religious, charitable, education, or other non-profit organization (for entities that are exempt from federal tax, use category 14, below)
	13. Account with the US Department of Agriculture in the name of a public entity that receives agricultural program payments
	14. Government agencies and organization that are tax-exempt under Internal Revenue Service guidelines (IRC 501©3 entities)

TAXPAYER IDENTIFICATION NUMBER (Please complete ONLY one.)

If you circled number 1-6 above, fill in your SSN:		 	 	 	
If you circled number 7-14 above, fill in your FEIN	:				

CERTIFICATION INSTRUCTIONS

You must cross out idem 2, below, if you have been notified by the IRS that you are currently subject to backup withholding because of underreporting of interest or dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, the acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement account (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you MUST provide your correct TIN.

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 IRS that I am subject to backup withholding as a result of failure to report all interest and 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), and
- 4. I may be subject to withholding of federal and/or state income taxes.

SIGNATURE OF U.S. PERSON		DATE		
	<u> </u>			
NAME (PLEASE PRINT)	TITLE (IF APPLI	ICABLE)		
PHONE NUMBER (INCL. AREA CODE)	FAX NUMBER (INCL. AREA CODE)			

^{*}The IRS defines a U.S. Person as: (1) a U.S. citizen, (2) an entity created or organized in, or under the law of, the United States; a state; or the District of Colombia or (3) a U.S. resident. Non U.S. Person must fill out the Foreign National Form which is available upon request.