

Account Number _____

Rep ID _____ Alternate Branch _____

W-9 PAYERS REQUEST FOR TAXPAYER IDENTIFICATION NUMBER AND CERTIFICATION

SUBSTITUTE FORM Open Date _____/_____/_____

Update

PART I.—TAXPAYER IDENTIFICATION NUMBER

Please enter the Taxpayer Identification Number in the appropriate box. For individuals, this is your Social Security Number. For sole proprietors or joint accounts, see the instructions. For other entities, it is your Employer Identification Number (EIN). *Note: See the instructions if your name has changed.*

PART II.—BACKUP WITHHOLDING
Check the box if you ARE SUBJECT TO backup withholding because (1) you have been notified by the Internal Revenue Service (IRS) that you are subject to backup withholding as a result of failure to report all interest or dividends, or (2) the IRS has notified you that you are subject to backup withholding.

Taxpayer Identification Number

PART III.—AWAITING TIN
Check the box if you are presently applying for a Taxpayer identification Number.

PART IV.—EXEMPT PAYEES
Check the box if you are exempt from backup withholding and information reporting.

I OBJECT TO RELEASE OF INFORMATION
Unless you object by checking this box, we will be required to release your name, address and security position to requesting companies whose securities you hold.

Check One:

- Person
- Business – Partnership
- Business – Investment Club
- Trust
- Government
- Business – Non-profit
- Business – Corporation
- Estate
- Self-Trusteed Qualified Plan
- Custodial Qualified Plan

CERTIFICATION—Under penalties of perjury, I certify the information provided on this form is true, correct, complete and that the number shown on this form is my correct tax payer identification number (or I am waiting for a number to be issued to me as marked above). I also certify that I am a U.S. person (including a U.S. resident alien).

Account Information

If Joint, list first or circle the name of the person whose identification number is entered above. Sole Proprietors-see instructions.

SIGNATURES

Signature

Date

Print Name

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IMPORTANT TAX INFORMATION FOR FORM W-9

Please read this notice carefully

You (as payee) are required by federal income tax law to provide us (as payer) your correct taxpayer identification number (social security number or employer identification number). If you do not provide us with your correct taxpayer identification number, you may be subject to a \$50 penalty imposed by the Internal Revenue Service. In addition, interest, dividends, proceeds, and other payments that we make to you may be subject to backup withholding at a 28 percent rate. (Backup withholding is not an additional tax. Rather, it is a prepayment of your tax liability. If the withholding results in an overpayment of taxes, a refund may be obtained.)

If you are an exempt recipient (described in paragraph 31.3452(c) - 1(b) through (p) of the Income Tax Regulations), you should file Form W-9 to advise us of this status (see the Supplemental Information section for additional instructions).

NOTE: For IRA, KEOGH and 403(b) accounts, distributions will be subject to backup withholding only if you elect to have no federal income taxes withheld and have no social security number or other taxpayer identification number on record.

INSTRUCTIONS FOR COMPLETION OF SUBSTITUTE FORM W-9

(Section references are to the Internal Revenue Code)

Purpose of Form. — A person who is required to file an information return with the IRS must obtain your correct TIN to report income paid to you, or contributions you made to an IRA. For U.S. persons, including resident aliens, use Form W-9 to furnish your correct TIN to the payer and, when applicable, (1) to certify that the TIN you are furnishing is correct (or that you are waiting for a number to be issued), (2) to certify that you are not subject to backup withholding, and (3) to claim exemption from backup withholding if you are a U.S. exempt payee. Furnishing your correct TIN and making the appropriate certifications will prevent certain payments from being subject to backup withholding.

Foreign Persons. — If you are a foreign person, use the appropriate Form W-8 (see **Pub. 515**, Withholding Tax on Non resident Aliens and Foreign Entities).

What is Backup Withholding? — Persons making certain payments to you are required to withhold and pay to the IRS 28% of such payments under certain conditions. This is called "backup withholding." Payments that could be subject to backup withholding include interest, dividends, broker transactions, and royalties.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the payer, or
2. The IRS notifies the payer that you furnished an incorrect TIN, or
3. The IRS tells you that you are subject to backup withholding because you failed to report all of your interest and dividends on your tax return, or
4. You do not certify to the payer that you are not subject to backup withholding under (3) above or
5. You do not certify your TIN.

How To Obtain a TIN. — If you do not have a TIN, apply for one immediately. To apply, get **Form SS-5**, Application for a Social Security Number Card (for individuals), from the Social Security Administration, or **Form SS-4**, Application for Employer Identification Number (for businesses and all other entities), from the IRS.

Write "Applied For" in the space for the TIN, sign and date the form, and give it to the payer. Generally, you will then have 60 days to obtain a TIN and furnish it to the payer. The payer will backup withhold on any reportable payments made to your account, and will continue to backup withhold until you furnish your TIN. The payer is required to refund the amounts withheld if your certified TIN is received within the 60-day period and you were not otherwise subject to backup withholding during that period.

As soon as you receive your TIN, complete another Form W-9, include your TIN, sign and date the form, and give it to the payer.

Failure to Furnish TIN. — If you fail to furnish your correct TIN to a payer, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil Penalty for False Information With Respect to Withholding. — If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal Penalty for Falsifying Information. — Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Specific Instructions

Name. — If you are an individual, you must generally provide the name shown on your social security card. However, if you have changed your last name, for instance, due to marriage, without informing the Social Security Administration of the name change, please enter your first name, the last name shown on your social security card, and your new last name.

Sole Proprietor. — You must furnish your **individual** name and either your SSN or EIN. You may also enter your business name or "doing business as" name on the business name line. Enter your name(s) as shown on your social security card and/or as it was used to apply for your EIN on Form SS-4.

Part I - Taxpayer Identification Number (TIN). — You must enter your TIN in the appropriate box. If you are a sole proprietor, you may enter your SSN or EIN. Also see the chart below for further clarification of name and TIN combinations. If you do not have a TIN, follow the instructions above under **How To Obtain a TIN**.

Part II - Payees Exempt From Backup Withholding. — Individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments. For a complete list of exempt payees, see below.

If you are exempt from backup withholding, you should still complete Form W-9 to avoid possible erroneous withholding. Enter your correct TIN in Part I, check the box in Part IV, and sign and date the form. If you are a nonresident alien or a foreign entity not subject to backup withholding, give the payer a completed **Form W-8**, Certificate of Foreign Status.

Certification. — For a joint account, only the person whose TIN is shown in Part I should sign.

(1) Interest, Dividend, and Broker Accounts. — You must sign the certification, or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the payer, you must cross out Part II of the certification before signing the form.

(2) IRA Contributions. — You are required to furnish your correct TIN, but you are not required to sign the certification.

(3) Other Payments. — You must give your correct TIN, but you do not have to sign the certification unless you have been notified of an incorrect TIN. Other payments include payments made in the course of the payer's trade or business for rent, royalties, goods (other than bills for merchandise), medical and health care services, and payments to a nonemployee for services.

Privacy Act Notice. — Section 6109 requires you to furnish your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, or contributions you made to an IRA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 28% of taxable interest, dividends, and certain other payments to a payee who does not furnish a TIN to a payer. Certain penalties may also apply.

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IMPORTANT TAX INFORMATION FOR FORM W-9

What Name and Number To Give the Payer

For this type of account:	Give name and Social Security Number of:
1. Individuals	The Individual
2. Two or more individuals (joint account)	The actual owner of the account, or if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust Account that is not a legal or valid trust under state law.	The actual owner ¹
5. Sole proprietorship	The owner ³
For this type of account:	Give name and Employer Identification Number of:
6. Sole proprietorship	The owner ³
7. A valid trust, estate, or pension trust	Legal entity ⁴
8. Corporate	The corporation
9. Association, club, religious charitable, education, or other tax-exempt organization	The organization
10. Partnership	The partnership
11. A broker or registered nominee	The broker or nominee

1 List first and circle the name of the person whose number you furnish.

2 Circle the minor's name and furnish the minor's social security number.

3 You must show your individual name, but you may also enter your business or "doing business as" name. You may use either your SSN or EIN.

4 List first and circle the name of the legal trust, estate, or pension trust. (Do not furnish the identification number of the personal representative or trustee unless the legal entity is not designated in the account title.)

Note: If no name is circled when there is more than one name, the number will be considered to be that of the first name listed.

Supplemental Information

Payees and Payments Exempt From Backup Withholding.—The following is a list of payees exempt from backup withholding and for which no information reporting is required. For interest and dividends, all listed payees are exempt except item (9). For broker transactions, payees listed in (1) through (13) and a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker are exempt. Payments subject to reporting under sections 6041 and 6041A are generally exempt from backup withholding only if made to payees described in items (1) through (7), except a corporation that provides medical and health care services or bills and collects payments for such services is not exempt from backup withholding or information reporting.

- (1) A corporation.
- (2) An organization exempt from tax under section 501(a), or an IRA, or a custodial account under section 403(b)(7).
- (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 or instrumentalities.
- (5) A foreign government or any of its political subdivisions, agencies, or instrumentalities.
- (6) An international organization or any of its agencies or instrumentalities.
- (7) A foreign central bank of issue.
- (8) A dealer in securities or commodities required to register in the United States or a possession of the United States.
- (9) A futures commission merchant registered with the Commodity Futures Trading Commission.
- (10) A real estate investment trust.
- (11) An entity registered at all times during the tax year under the Investment Company Act of 1940.
- (12) A common trust fund operated by a bank under section 584(a).
- (13) A financial institution.
- (14) A middleman known in the investment community as a nominee or listed in the most recent publication of the American Society of Corporate Secretaries, Inc., Nominee List.
- (15) A trust exempt from tax under section 664 or described in section 4947.