

REQUEST FOR TAXPAYER IDENTIFICATION NUMBER (TIN) VERIFICATION

Do NOT send to IRS

PRINT OR TYPE	RETURN TO ADDRESS BELOW
Legal Name (OWNER OF THE EIN OR SSN AS NAME APPEARS ON IRS OR SOCIAL SECURITY ADMINISTRATION RECORDS) DO NOT ENTER THE BUSINESS NAME OF A SOLE PROPRIETORSHIP ON THIS LINE - See Reverse for Important Information	
Trade Name -- complete only if doing business as (D/B/A)	
Remit Address	
Purchase Order Address -- Optional	PART II See Part II Instructions on Back of Form

Check legal entity type and enter 9 digit Taxpayer Identification Number (TIN) below:  
(SSN = Social Security Number EIN = Employer Identification Number)

<input type="checkbox"/> Individual (Individual's SSN)	_____ -- _____
NOTE: If no name is circled on a Joint Account when there is more than one name, the number will be considered to be that of the first name listed.	
<input type="checkbox"/> Sole Proprietorship (Owner's SSN or Business EIN) SSN	_____ -- _____
Note: Enter both the owner's SSN and the business EIN (if you are required to have one) EIN	_____ -- _____
<input type="checkbox"/> Partnership <input type="checkbox"/> General <input type="checkbox"/> Limited (Partnership'S EIN)	_____ -- _____
<input type="checkbox"/> Estate/Trust (Legal Entity's EIN)	_____ -- _____
NOTE: Do not furnish the identification number of the personal representative or trustee unless the legal entity itself is not designated in the account title. List and circle the name of the legal trust, estate, or pension trust.	
<input type="checkbox"/> Other > _____ (Entity's EIN)	_____ -- _____
Limited Liability Company, Joint Venture, Club, etc.	
<input type="checkbox"/> Corporation Do you provide medical services? <input type="checkbox"/> Yes <input type="checkbox"/> No (Corp's EIN)	_____ -- _____
Includes corporations providing medical billing services	
<input type="checkbox"/> Government (or Government Operated) Entity (Entity's EIN)	_____ -- _____
<input type="checkbox"/> Organization Exempt from Tax under Section 501(a) (Org's EIN)	_____ -- _____
Do you provide medical services? <input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> Check Here if you do not have a SSN or EIN, but have applied for one. See reverse for information on <i>How to Obtain A TIN</i>	
Licensed Real Estate Broker? <input type="checkbox"/> Yes <input type="checkbox"/> No	

Under Penalties of Perjury, I certify that:

- The number listed on this form is my correct Taxpayer Identification Number (or I am waiting for a number to be issued to me) AND
- 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 (does not apply to real estate transactions, mortgage interest paid, the acquisition or abandonment of secure property, contribution to an individual retirement arrangement (IRA), and payment other than interest and dividends).

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 of under reporting interest or dividends on your tax return. (See Signing the Certification on the reverse of this form.)

**THE INTERNAL REVENUE SERVICE DOES NOT REQUIRE YOUR CONSENT TO ANY PROVISION OF THIS DOCUMENT OTHER THAN THE CERTIFICATIONS REQUIRED TO AVOID BACKUP WITHHOLDING.**

NAME (Print or Type) \_\_\_\_\_ TITLE (Print or Type) \_\_\_\_\_  
 AUTHORIZED SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_ PHONE (\_\_\_\_\_) \_\_\_\_\_  
**DO NOT WRITE BELOW THIS LINE RETURN BOTH COPIES TO ADDRESS ABOVE**

AGENCY USE ONLY

Agency \_\_\_\_\_ Approved by \_\_\_\_\_ Date \_\_\_\_\_  
 1099: Yes \_\_\_\_\_ No \_\_\_\_\_ Action Completed by \_\_\_\_\_ Date \_\_\_\_\_  
 VENDOR: Addition \_\_\_\_\_ Change \_\_\_\_\_

## SUBSTITUTE FORM 1099 INSTRUCTIONS

NAME AND TAX IDENTIFICATION NUMBER (TIN)	
PART I	<p><b>INDIVIDUAL:</b> Enter First and Last name EXACTLY as it appears 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 and both the last name shown on your social security card and your new last name (IN THAT ORDER). For your TIN, enter your Social Security Number (SSN).</p> <p><b>SOLE PROPRIETORSHIPS:</b> Enter the owner's name on the first line; on the second name line you may enter the business name. YOU MAY NOT ENTER ONLY THE BUSINESS NAME. For the TIN, enter both the owner's Social Security Number and the Federal Employer Tax Identification Number (EIN) if you are required to have one.</p> <p><b>ALL OTHER ENTITY'S:</b> Enter the name of the owner of the EIN or SSN exactly as originally registered with the IRS. The correct TIN is the Employer Identification Number (EIN).</p>
<b>DO NOT ENTER AN SSN OR EIN THAT WAS NOT ASSIGNED TO THE LEGAL NAME OF THIS FORM</b>	

### HOW TO OBTAIN A TIN

If you do not have a TIN, you should apply for one immediately. To apply for the number, obtain Form SS-05, Application for a Social Security Number Card (for individual), or Form SS-4, Application of Employer Identification Number (for businesses and all other entities), at your local office of the Social Security Administration or the Internal Revenue Service. Complete and file the appropriate form according to its instructions. To complete Form W-9 if you do not have a TIN, check "Applied For" box in the space indicated in front, sign and date the form, and give it to the requester. For payments that could be subject to backup withholding, you will then have 60 days to obtain a TIN and furnish it to the requester. During the 60-day period, the payments you receive will not be subject to the 31% backup withholding, unless you make a withdrawal. However if the requester does not receive your TIN from you within 60 days, backup withholding, if applicable, will begin and continue until you furnish your TIN to the requester.

Note: *Writing "Applied For" on the form means that you have already applied for a TIN OR that you intend to apply for one in the near future.* As soon as you receive your TIN, complete another form W-9, include your new TIN, sign and date the form, and give it to the requester.

FOR PAYEES EXEMPT FROM BACKUP WITHHOLDING	
PART II	<p>Individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.</p> <p>If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding. Enter you correct TIN in Part I, write "Exempt" in Part II, and sign and date the form.</p> <p>If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester a completed Form W-8, Certificate of Foreign Status.</p>

CERTIFICATION	
PART III	<p><b>(1) Interest, Dividends, and Barter Exchange Accounts Opened Before 1984 and Broker Accounts That Were Considered Active During 1983.</b> - You are not required to sign the certification; however, you may do so. You are required to provide your correct TIN.</p> <p><b>(2) Interest, Dividend, Broker and Barter Exchange Accounts Opened After 1983 and Broker Accounts That Were Considered Inactive During 1983.</b> - 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 requester, you must cross out item (2) in the certification before signing the form.</p> <p><b>(3) Real Estate Transactions</b> - You must sign the certification. You may cross out item (2) of the certification if you wish.</p> <p><b>(4) Other Payments</b> - You are required to furnish your correct TIN, but you are not required to sign the certification unless you have been notified of an incorrect TIN. Other payments include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services, payments to a nonemployee for services (including attorney and accounting fees), and payments to certain fishing boat crew members.</p> <p><b>(5) Mortgage Interest Paid by You, Acquisition or Abandonment of Secured Property, or IRA Contribution</b> - You are required to furnish your correct TIN, but you are not required to sign the certification.</p>

OTHER	<p><b>Signature</b> - The signature should be an authorized signature, generally the person whose name is on the top line of the form, a partner in the partnership, or an officer of the corporation. For a joint account, only the person whose TIN is shown in LEGAL BUSINESS DESIGNATION should sign the form.</p> <p><b>Privacy Act Notice</b> - Section 6109 requires you to furnish your correct taxpayer identification number (TIN) to persons who must file information returns with IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, or contributions you made to an individual retirement arrangement (IRA). IRS uses the numbers for identification purposes and to help verify the accuracy of your tax returns. You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 31% of taxable interest, dividend, and certain other payments to a payee who does not furnish a TIN to a payer. Certain other penalties may also apply.</p>
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