



**REQUEST FOR TAXPAYER  
IDENTIFICATION NUMBER  
SUBSTITUTE FORM W-9**

**This form should be filled out completely. Please print.**

**Part 1: Tax Status**

**Name** as it appears on Internal Revenue Service (IRS) Records *(Required)*

Employer Identification Number	(or)	Social Security Number	Effective Date
--------------------------------	------	------------------------	----------------

**If you are a Sole Proprietor or Single-owner LLC**

Personal name of owner of business *(Required)*

DBA (doing business as) if different from above *(Optional)*

**Part 2: Exemption**

**If exempt from form 1099 reporting, you must include a copy of your IRS exemption letter.**

1. Tax Exempt Entity under 501(a) (includes 501(c) (3)), or IRA;
2. The United States or any of its agencies or instrumentalities;
3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions;
4. A foreign government, or any of its political subdivisions.

**Part 3: Certification**

**Under penalties of perjury, I certify that:**

1. The number shown on this form is my correct taxpayer identification number, and
2. I am not subject to backup withholding because:
  - a) I am exempt from backup withholdings, 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 withholdings, and
3. I am a U.S. person (including a U.S. resident alien).
4. I am exempt from FATCA reporting

**Name of person completing this form**

<b>Signature</b>	<b>Date</b>
------------------	-------------

Telephone	Fax	E-mail <i>(optional)</i>
-----------	-----	--------------------------

**Tax Address**

City	State	Zip	County
------	-------	-----	--------

**Instructions:** The amounts we pay you may be reported to the Internal Revenue Service (IRS). The IRS will match this amount to your tax return. We are required by law to obtain your name and Taxpayer Identification Number. The name we need is **the name that is used on the tax return.**

**U.S. person:** This form may be used only by a U.S. person, including a resident alien. Foreign persons should furnish us with the appropriate Form W-8.

**Penalties:** Your failure to provide a correct name and Taxpayer Identification Number may subject your payments to 28% federal income tax backup withholding. If you do not provide us with this information, you may be subject to a \$50 penalty imposed by the IRS under section 6723. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 civil penalty. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

**Confidentiality:** If we disclose or use your Taxpayer Identification Number in violation of Federal law, we may be subject to civil and criminal penalties.