

Instructions

Purpose of form

A person who is required to file an information return with the IRS must get your correct taxpayer identification number (TIN) to report, for example, income paid to you.

Use Form Substitute W-9 only if you are an U.S. person (including a resident alien), to give your correct TIN to the person requesting it (the requester) and, when applicable to:

1. Certify the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are an U.S. exempt payee.

If you are a foreign person, use the appropriate Form W-8. See Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 30% of such payments **after** December 31, 2001 (29% **after** December 31, 2003). This is called “backup withholding.” Payments that may be subject to backup withholding include interest, dividends, rents, royalties, nonemployee pay.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish you TIN to the requestor, or
2. You do not certify your TIN when required (see Part III instructions for details), or
3. The IRS tells the requester that you furnished an incorrect TIN, or
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See Part II for examples.

Internal Revenue Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, 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.

Misuse of TINs. If the requester discloses or uses TINs in violation of Federal law, the requester may be subject to civil and criminal penalties.

SPECIFIC INSTRUCTIONS

PART I

Name. If you are an individual, you must generally enter 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, enter your first name, the last name shown on your social security card, and your new last name.

Sole proprietor. Enter your **individual** name as shown on your social security card on the “Name” line. You may enter your business, trade, or “doing business as (DBA)” name on the “Business name” line.

Limited liability company (LLC). If you are a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as a entity separate from its owner under Treasury regulations section 301.7701-3, **enter the owner’s name on the “Name” line.** Enter the LLC’s name on the “Business name” line.

Other entities. Enter your business name as shown on required Federal tax documents on the “Name” line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business trade or DBA name on the “Business name” line.

Enter your TIN in the appropriate box.

If you are a **resident alien** and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see **How to get a TIN** below.

If you are a **sole proprietor** and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are an **LLC** that is **disregarded as an entity** separate from its owner (see **Limited Liability company (LLC)** on previous page), and are owned by an individual, enter your SSN (or “pre-LLC”) EIN, if desired). If the owner of a disregarded LLC is a corporation, partnership, etc. enter the owner’s EIN.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get **Form SS-5**, Application for a Social Security Card, from your local Social Security Administration Office. Get **Form W-7**, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can get Forms W-7 and SS-4 from the IRS by calling 1-800-TAX-FORM (1-800-829-3676) or from the IRS Web Site at www.irs.gov.

PART II

Exempt from backup withholding. If you are exempt, check the “Exempt from backup withholding” box, sign and date the form. (See below for payees exempt from backup withholding.)

Individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

Payees Exempt From Backup Withholding

- 1) An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2);
 - 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 or instrumentalities;
 - 4) A foreign government or any of its political subdivisions, agencies, or instrumentalities; or
 - 5) An international organization or any of its agencies or instrumentalities;
- Other payees that **may be exempt** from backup withholding include:
- 6) A corporation;
 - 7) A foreign central bank of issue;
 - 8) A dealer in securities or commodities required to register in the United States, the District of Columbia, 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 custodian; or
 - 15) A trust exempt from tax under section 664 or described in section 4947.

The following types of payments are exempt from backup withholding as indicated for items 1 and 15 above.

Interest and dividend payments. All listed payees are exempt except the payee in item 9.

Broker transactions. All payees listed in items 1 through 13 are exempt. A person registered under the Investment Advisors Act of 1940 who regularly acts as a broker is also exempt.

Barter exchange transactions and patronage dividends. Only payees listed in items 1 through 5 are exempt.

Payments reportable under sections 6041 and 6041A. Only payees listed in items 1 through 7 are generally exempt.

However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045 (f), even if the attorney is a corporation) and reportable on **Form 1099-MISC**, Miscellaneous Income, are **not exempt** from backup withholding.

Medical and health care payments.

Attorney fees.

Payments for services paid by a Federal executive agency.

PART III

Certification

To establish to the withholding agent that you are an U.S. person, or resident alien, sign Form W-9. You are requested to sign by the withholding agent .

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt recipients; see **Exempt from backup withholding above**.