## Form W-9

(Rev. December 2000)
Department of the Treasury
Internal Revenue Service

## Request for Taxpayer Identification Number and Certification

Give form to the requester. Do not send to the IRS.

|  | Name (See Specific Instructions on page 2.)   |  |   |  |
|--|---|--|---|--|
| Please print or type   | Business name, if different from above. (See Specific Instructions on page 2.)  |  |   |  |
|  | Check appropriate box: Individual/Sole proprietor Corporation Partners  | hip Other                                      |   |  |
|  | Address (number, street, and apt. or suite no.)  7938 AL HWY 69 Suite 130  City, state, and AIP code  City state, and AIP code  City State, and AIP code  City State, and AIP code  | Requester's name and address (optional)        |   |  |
| Part I Taxpayer Identification Number (TIN)  |   |  | List account number(s) here (optional)                                      |  |
| Enter your TIN in the appropriate box. For individuals, this   |   |  |   |  |
| is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, |   |  |   |  |
|  | the Part I instructions on page 2. For other entities, your employer identification number (EIN). If you do   | Partill  | For U.S. Payees Exempt From   |  |
|  | have a number, see How to get a TIN on page 2.  | Section Control of the 1971s                   | Backup Withholding (See the   |  |
| Mate   | e: If the account is in more than one name, see the   |  | instructions on page 2.)  |  |
|  | nt on page 2 for guidelines on whose number to enter. 27-3/49970  | 2  |   |  |
| Pa   | Certification   |  |   |  |
| Und  | ler penalties of perjury, I certify that:   |  |   |  |
| 1.   | The number shown on this form is my correct taxpayer identification number (or I am waiting   | g 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, of Service (IRS) that I am subject to backup withholding as a result of a failure to report all interno longer subject to backup withholding, and  | or (b) I have not bee<br>rest or dividends, or | n notified by the Internal Revenue<br>(c) the IRS has notified me that I am |  |
| 3.   | I am a U.S. person (including a U.S. resident alien).   |  |   |  |
| beca   | tification instructions. You must cross out item 2 above if you have been notified by the IRS<br>ause you have failed to report all interest and dividends on your tax return. For real estate tran<br>I, acquisition or abandonment of secured property, cancellation of debt, contributions to an inc | sactions, item 2 doe                           | es not apply. For mortgage interest   |  |

**Purpose of Form** 

Signature of

U.S. person ▶

page 2.) Sign

Here

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, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

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

- 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
- Claim exemption from backup withholding if you are a 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 Corporations.

Note: If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

What is backup withholding? Persons making certain payments to you must withhold and pay to the IRS 31% of such payments under certain conditions. This is called "backup withholding." Payments that may be subject to backup withholding include interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. (See the instructions on

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 not be subject to backup withholding. Payments you receive will be subject to backup withholding if:

- 1. You do not furnish your TIN to the requester or
- You do not certify your TIN when required (see the Part III instructions on page 2 for details), or
- The IRS tells the requester that you furnished an incorrect TIN, or
- 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

 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 the Part II instructions and the separate Instructions for the Requester of Form W-9.

## **Penalties**

Date ▶

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.