

are:

For federal tax purposes, you are considered a person if you substantially similar to this Form W-9.

**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 connected income.

withholding tax on foreign partners' share of effectively from a U.S. trade or business is not subject to the U.S. person, your allocable share of any partnership income in 3 above, if applicable, you are also certifying that as a U.S. exempt payee.

3. Claim exemption from backup withholding if you are a U.S. exempt payee.

2. Certify that you are not subject to backup withholding, or waiting for a number to be issued).

1. Certify that the TIN you are giving is correct (or you are person requesting it (the requester) and, when applicable, to: (including a resident alien), to provide your correct TIN to the U.S. person. Use Form W-9 only if you are a U.S. person contributions you made to an IRA.

abandonment of secured property, cancellation of debt, or transactions, mortgage interest you paid, acquisition or (TIN) to report, for example, income paid to you, real estate IRS, must obtain your correct taxpayer identification number A person who is required to file an information return with the

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity.

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

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Regulations sections 301.7701-6(a) and 7(a) for additional information.

- Any estate (other than a foreign estate) or trust. See Regulations sections 301.7701-6(a) and 7(a) for additional information.
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States, or
- An individual who is a citizen or resident of the United States,

**Purpose of Form**

Sign Here	Signature of U.S. person	Date
	<i>Jinger Sacca</i>	6.17.2014

**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 you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, 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 page 4.)

Under penalties of perjury, I certify that:

1. The number shown 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, and
2. I am a U.S. person (including a U.S. resident alien).

**Part II Certification**

Note: If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number	Employer identification number
	277371506117

**Part I Taxpayer Identification Number (TIN)**

Name (as shown on your income tax return): *Ortho East, P.C.*

Business name, if different from above: *Alabama-Orthopaedic Surgeons*

Check appropriate box:  Individual  Sole proprietor  Partnership  Other

Requester's name and address (optional): *75 Remittance Drive, Suite 4519 Chicago, IL 60675-6519*

City, state, and ZIP code: *Chicago, IL 60675-6519*

List account number(s) here (optional):

Print or type See Specific Instructions on page 2.