(Rev. January 2011) Department of the Treasury Internal Revenue Service

Name (as shown on your income tax return)

## **Request for Taxpayer Identification Number and Certification**

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

Check appropriate box for federal tax  classification (required):   Individual/sole proprietor   C Corporation	Requester's name and address (optional)  line   Social security number
List account number(s) here (optional)  Part I Taxpayer Identification Number (TiN)  Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" to avoid backup withholding. For individuals, this is your social security number (SSN). However, for 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	line Social security number
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Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose	Employer identification number
number to enter.	63-11100740
Part II Certification	
Under penalties of perjury, I certify that:	
<ol> <li>The number shown on this form is my correct taxpayer identification number (or I am waiting for a</li> <li>I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest on longer subject to backup withholding, and</li> </ol>	) I have not been notified by the Internal Revenue
3. I am a U.S. citizen or other U.S. person (defined below).	
Certification instructions. You must cross out item 2 above if you have been notified by the IRS the because you have failed to report all interest and dividends on your tax return. For real estate transainterest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to generally, payments other than interest and dividends, you are not required to sign the certification, instructions on page 4.	actions, item 2 does not apply. For mortgage o an individual retirement arrangement (IRA), and
Sign Here Shuru Sturion Da	nte > 4/28/14
General Instructions  Note. If a requester of your TIN, you must use to the Internal Revenue Code unless otherwise	gives you a form other than Form W-9 to request use the requester's form if it is substantially similar

noted.

## Purpose of Form

A person who is required to file an information return with the IRS must obtain 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 provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- 1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
  - 2. Certify that you are not subject to backup withholding, or
- 3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- · An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or --
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withhold 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 i 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.