

W-9

(Substitute W-9 Form)
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.

Part 1 Name and Type of Owner

ENTER ONLY ONE NAME IN THE BOX BELOW.

INDIVIDUAL NAME (FIRST, MIDDLE, LAST) OR BUSINESS / ENTITY / ESTATE / TRUST NAME

DATE OF BIRTH (MM/DD/YYYY)

Check appropriate box: Individual/Sole Proprietor C Corporation Partnership S Corporation Estate Trust Exempt Payee
 Limited Liability Company Other (see instructions) _____

ADDRESS (NUMBER, STREET AND APT. OR SUITE NUMBER)

CITY / STATE / ZIP

LIST ACCOUNT NUMBER(S) HERE (OPTIONAL)

Part 2 Taxpayer Identification Number (TIN)

ENTER ONLY ONE TIN IN THE BOXES ON THE RIGHT.

Enter your TIN in the appropriate box. The TIN provided must match the name provided above 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 IRS instructions. For other entities, it is your employer identification number (EIN). If you do not have a number, see How to get a TIN on www.irs.gov.

SSN

OR

EMPLOYER IDENTIFICATION NUMBER

Part 3 Certification

Under penalty of perjury, I certify that:

1. the Social Security or taxpayer identification number shown on this form is my correct taxpayer identification number, and
2. I am not subject to backup withholding as a result of either being exempt from backup withholding, not being notified by the Internal Revenue service (IRS) of a failure to report all interest or dividends, or the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. person (including a U.S. resident alien), and
4. I am exempt from FATCA reporting.

Cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding due to a failure to report all interest and dividends.

The IRS does not require your consent to any provision of this document other than the certifications required to avoid backup withholding.

**SIGN
HERE**

SIGNATURE OF U.S. PERSON

DATE

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 (please see IRS W-9 instructions on www.irs.gov for details).
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:

- 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).