(Rev. January 2003)

Certification	gug	Number	dentification
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requester. Do not Give form to the

		resident alien).	U.S. person (including a U.S.	s mal .8
iffied by the Internal s, or (c) the IRS has	on need hon ever erest or dividend:	ing because: (a) I am exempt from backup withholding, or (b) I ject to backup withholding as a result of a failure to report all ir	re zelvice (IKS) rust i sm subje	келеиг
		y correct taxpayer identification number (or I am waiting for a ı		
			alties of perjury, I certify that:	Juder pen
			Certification	Part II
tification number		e name, see the chart on page 4 for guidelines on whose numbe	ano nant anom ni zi truocce.a	Note : If the to enter.
number Ot	Social security	or individuals, this is your social security number (SSN). sprietor, or disregarded entity, see the Part I instructions on ployer identification number (EIN). If you do not have a number,	for a resident alien, sole pro	However, Fo
		ion Number (TIN)	Taxpayer Identificati	Part I
Exempt from backup withholding ress (optional)	bbe bne amen 2'9'	Seque Corporation Partnership Lat Other > . 5.0 Peque (A) A / 0.0 Pedue (A) A / 0.0	dress (number, street, and apt. or	Specific Instru
			me He i gh i different føn abov	의
send to the IRS.	11		fithe Treasury iue Service	Department of nternal Reven

arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup

9100/60/H ■ Date

has otherwise become a U.S. resident alien for tax purposes. continue for certain types of income even after the recipient in the saving clause may permit an exemption from tax to provision known as a "saving clause." Exceptions specified certain types of income. However, most tax treaties contain a terms of a tax treaty to reduce or eliminate U.S. tax on Generally, only a nonresident alien individual may use the Nonresident alien who becomes a resident alien.

you must attach a statement that specifies the following five claim an exemption from U.S. tax on certain types of income, exception contained in the saving clause of a tax treaty to If you are a U.S. resident alien who is relying on an

treaty under which you claimed exemption from tax as a 1. The treaty country. Generally, this must be the same

nonresident alien.

2. The treaty article addressing the income.

- confains the saving clause and its exceptions. 3. The article number (or location) in the tax treaty that
- 4. The type and amount of income that qualifies for the
- 5. Sufficient facts to justify the exemption from tax under exemption from tax.
- the terms of the treaty article.

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

to request your TIN, you must use the requester's form if it is

 $\bar{\mathbf{3}}$. Claim exemption from backup withholding if you are a

5. Certify that you are not subject to backup withholding,

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

or abandonment of secured property, cancellation of debt, or

number (TIM) to report, for example, income paid to you, real

estate transactions, mortgage interest you paid, acquisition

the IRS, must obtain your correct taxpayer identification

provide your correct TIN. (See the instructions on page 4.)

A person who is required to file an information return with

U.S. person. Use Form W-9 only if you are a U.S. person

Note: It a requester gives you a form other than Form W-9

substantially similar to this Form W-9.

waiting for a number to be issued)

contributions you made to an IRA,

Purpose of Form

Signature of

Here

ubis

U.S. exempt payee.