

A Guide to BACKUP WITHHOLDING FOR MISSING AND INCORRECT NAME/TIN(s)



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PART 1. INTRODUCTION

This publication contains information about the backup withholding (BWH) requirements that may apply to the information returns that you filed. The law provides that you may be required to withhold a specified percentage (see BWH Rate Table) of certain reportable payments made to recipients (payees) for whom you filed an information return that had a missing or an incorrect Taxpayer Identification Number (TIN). If you are a new filer of information returns or want an answer to a specific question, you may find it helpful to begin by reading Part 2. Frequently Asked Questions; more detailed information begins with Part 4. We have included copies of the First and Second "B" Notices, Form W-9, Forms W-8 series, and SSA Form SSA-7028 (see Part 7) for your convenience.

What's New?

- Updated BWH Rate Table per new tax law: Jobs & Growth Tax Relief Reconciliation Act of 2003
- Editorial/cosmetic changes were made based upon sections 3406(a)(1)(A) and 3406(a)(1)(B) of the Internal Revenue Code.
- New Form W-9 revision January 2003 contains 4 pages. See Name/TIN requirements for sole proprietors and Limited Liability Companies (LLC).
- Tape Cartridge record layout specifications (internal/external Data Set Name).
- E- Services provides various electronic and interactive applications; See IR Web Site <http://www.irs.gov/taxpros/index.html> click on "E-services coming soon" for the latest updated information concerning availability of products and services relating to TIN Matching.

Backup Withholding (BWH Rate Table)

Rate/Percentage	Calendar Year Effective/Date
28.0%	Payments after December 31, 2002 until sunset December 31, 2010
	To Be Determined, thereafter.

PART 2. FREQUENTLY ASKED QUESTIONS

1. Q. What is backup withholding?

A. Persons (payers) making certain payments to payees must withhold and pay to the IRS a specified percentage (see BWH Rate Table on page 3) of those payments under certain conditions. Payments that may be subject to backup withholding include interest, dividends, rents, royalties, commissions, non-employee compensation, and certain other payments including broker proceeds and barter exchange transactions, reportable gross proceeds paid to attorneys, and certain payments made by fishing boat operators. Payments that are excluded from backup withholding are real estate transactions, foreclosures and abandonments, cancelled debts, distributions from Archer MSAs, long-term care benefits, distributions from any retirement account, distributions from an employee stock ownership plan (ESOP), fish purchases for cash, unemployment compensation, state or local income tax refunds, and qualified tuition program earnings.

2. Q. What is a Taxpayer Identification Number (TIN)?

A. A TIN is a Social Security Number (SSN) issued by the Social Security Administration (SSA) or an Employer Identification Number (EIN) issued by the IRS. A TIN can have only nine (9) numbers. It cannot have more or less than nine numbers nor can it have a combination of numbers and alpha characters within the nine number sequence. See question and answer #3 for information on ITIN and ATIN.

3. Q. What is an Individual Taxpayer Identification Number (ITIN)/Adoption Taxpayer Identification Number (ATIN)?

A. An ITIN is an individual Taxpayer Identification Number (ITIN) issued by the IRS and can/may be used as a TIN. ITINs are used by resident aliens and nonresident aliens, who are not eligible for SSNs. An ITIN has nine numbers in the same format as an SSN and always begins with the number 9. The fourth and fifth digits are always within the range of 70 through 80.

Form W-7, Application for Individual Taxpayer Identification Number, is used to apply for an ITIN. You may obtain Form W-7 by calling 1-800-TAX FORM (1-800-829-3676).

An ATIN is an Adoption Taxpayer Identification Number issued by the IRS

and can be used as a TIN. An ATIN is only a temporary taxpayer identification number issued for a child born in the United States. An ATIN contains nine numbers in the same format as an SSN. An ATIN may be requested when an SSN cannot be obtained in time to file your tax return. Once the parent obtains a SSN for the adopted child, the ATIN is closed.

Form W-7A, Application for Taxpayer Identification Number for Pending U.S. Adoptions is used to apply for an ATIN. You may obtain Form W-7A by calling 1-800-TAX-FORM (1-800-829-3676).

- 4. Q. What payments are subject to backup withholding?**
- A.**
- a)** Rents and commissions, non-employee compensation for services, royalties, reportable gross proceeds paid to attorneys and other fixed or determinable gains, profits, or income payments reportable on Form 1099-MISC, Miscellaneous Income.
 - b)** Interest reportable on Form 1099-INT, Interest Income.
 - c)** Dividends reportable on Form 1099-DIV, Dividends and Distributions.
 - d)** Patronage dividends paid in money or qualified check reportable on Form 1099-PATR, Taxable Distributions Received From Cooperatives.
 - e)** Original issue discount reportable on Form 1099-OID, Original Issue Discount, if the payment is in cash.
 - f)** Gross proceeds reportable on Form 1099-B, Proceeds From Broker and Barter Exchange Transactions.
 - g)** Gambling winnings reportable on Form W-2G, Certain Gambling Winnings, unless subject to regular gambling withholding.
- 5. Q. Can a payee claim he or she is exempt from backup withholding?**
- A.** Yes. Payees who may be exempt are listed in the Instructions for the Requester of Form W-9. They include tax-exempt organizations, government agencies, corporations, and other listed entities.

6. **Q. Is a payee an exempt corporation if it uses the term “Company” or “Co.” in its name?**
- A.** A payer cannot treat a payee as an exempt organization merely because the business name contains the word “Company” or “Co.” In that case, the payer can only treat the payee as exempt if it certifies it is exempt on Form W-9, Request for Taxpayer Identification Number and Certification.

7. **Q. When is a TIN considered missing or incorrect?**

- A. Missing TIN** - We consider a TIN to be missing if it is not provided, has more or less than nine numbers, **or** it has an alpha character as one of the nine positions.

Example: Missing TIN:
Example: Missing SSN: 123-45-678
Example: Missing SSN: 123-45-67899
Example: Missing EIN: 12- 345678P

Incorrect TIN - We consider a TIN to be incorrect if it is in the proper format but the Name/TIN combination doesn't match or can't be found on IRS or SSA files.

Examples of Proper Format:

Correct SSN: 123-45-6789
Correct EIN: 12-3456789

8. **Q. What files are used by the IRS in the matching process?**

- A.** The DM-1 File -- A file containing all SSNs ever issued by the SSA
The EIN-Name Control File -- A file containing all the IRS-assigned EINs
The ITIN File-- A file containing all the IRS-assigned ITINs (On DM-1)
The ATIN File-- A file containing all the IRS-assigned ATINs (On DM-1)

9. **Q. What should I do if a payee refuses or neglects to provide a TIN?**

- A.** Begin backup withholding immediately on any reportable payments. Do the required annual solicitation (request) for the TIN. (Question 19 has information about the solicitation requirements for missing and incorrect

TIN(s) Backup withhold until you receive a TIN.

10. Q. How do I know if a TIN on my account is incorrect?

A. After the submission of Form 1099 information returns, **the IRS** will send you a CP2100 or a CP2100A Notice and a listing of incorrect Name/TIN(s) reported on those forms.

11. Q. What is a CP2100 or CP2100A Notice?

A. It is a notice that tells a payer that he or she may be responsible for backup withholding. It is accompanied by a listing of missing, incorrect, and/or not currently issued payee TIN(s). Large volume filers receive a (tape cartridge/data) CP2100, mid-size filers receive (paper) CP2100, and small filers receive a (paper) CP2100A.

Large Filer250 or more error documents;

Mid Size Filer.....Less than 250 error documents and greater than 50 error documents;

Small Filer.....Less than 50 error documents;

12. Q. What should I do if I receive a CP2100 or CP2100A Notice?

A. Compare the listing(s) with your records.

For missing TINs: If you have not started backup withholding, begin to do so immediately and continue until you receive TIN. You must make up to three solicitations for the TIN (initial, first annual, second annual), as described in Q&A #19, to avoid a penalty for failing to include a TIN on the information return.

For incorrect TINs: Compare the accounts on the listing with your business records. See Q&A #19 for the solicitation requirements in order to avoid a penalty for failure to include the correct TIN on an Information Return. If they **agree**, send the appropriate "B" Notice to the payee. If an account **does not agree**, this could be the result of a recent update, an error in the information you submitted, or an IRS processing error. If this type of error occurred, **the only thing you should do is correct or update your records, if necessary.**

REMEMBER: YOU DO NOT HAVE TO CALL OR WRITE TO THE IRS TO SAY THAT YOU MADE THE CORRECTION OR UPDATE TO YOUR RECORDS.

13. Q. What is a "B" Notice?

A. A "B" Notice is a backup withholding notice. There are two "B" Notices -- the First "B" Notice and the Second "B" Notice. You must send the First "B" Notice and a Form W-9 to a payee after you receive the first CP2100 or CP2100A Notice with respect to this account for the purpose of soliciting a correct Name/TIN combination. You must send the second "B" Notice to a payee after you receive a second CP2100 or CP2100A Notice within a 3 calendar year period. The text of the Second "B" Notice is different than that of the First "B" Notice. It tells the payee to contact IRS or SSA to obtain the correct Name/TIN combination. The mailing of the second notice **should not** include a Form W-9. The payee must certify the Name/TIN combination after receiving the second "B" Notice. Generally, you do not have to send a "B" Notice more than two times within three calendar years to the same account.

14. Q. When do I send a "B" Notice to a payee?

A. You have 15 business days from the date of the CP2100A or CP2100 Notice, or the date you received it (whichever is later), to send a "B" Notice to a payee.

Reminder: You only have to send a "B" Notice to a payee whose Name/TIN combination and account number on your records agrees with the combination that IRS identified as incorrect.

15. Q. How do I know which "B" Notice to send?

A. **If this is the first** CP2100 or CP2100A Notice you have received with respect to this account, you must provide the payee with (1) the First "B" Notice and (2) a copy of Form W-9 (or acceptable substitute). You may also provide an optional reply envelope. Your outside envelope must be clearly marked "**IMPORTANT TAX INFORMATION ENCLOSED**" or "**IMPORTANT TAX RETURN DOCUMENT ENCLOSED.**"

If this is the second CP2100 or CP2100A Notice you have received within three calendar years with respect to this account, you must provide the payee with the Second "B" Notice. **Do not include a Form W-9.** You may also provide an optional reply envelope. Your outside envelope must be clearly marked "**IMPORTANT TAX INFORMATION ENCLOSED**" or "**IMPORTANT TAX RETURN DOCUMENT ENCLOSED.**"

16. **Q. Do I have to mail a Second "B" Notice if I receive the second CP2100 or CP2100A Notice in the same calendar year as the first notice?**
- A.** No. You may disregard the second CP2100 or CP2100A notice, even if it relates to a different tax year than the first. You also have no obligation to mail a second 'B' Notice in the following situation: you receive the second CP2100 or CP2100A Notice in a different calendar year than the first, but both of these CP notices relate to the same payee's account for the same calendar year.
17. **Q. What should I do if a "B" Notice is returned as "undeliverable?"**
- A.** You must begin backup withholding. However, try to get the correct address for the payee and re-mail the notice. If you can't find the correct address, keep the undelivered notice with your records.
18. **Q. After I receive a CP2100 or CP2100A Notice, when do I start and stop backup withholding?**
- A.** You must backup withhold on all reportable payments to the payee 30 business days after you have received the CP2100 or CP2100A Notice. You must stop backup withholding on payments within 30 calendar days after you have received the required certification (Form W-9) from the payee or TIN validation from the SSA or the IRS, if it was a second notification. At your option, you may start and stop backup withholding at any time during these 30 day periods.
19. **Q. What are the first and second annual solicitation requirements?**
- A.** A solicitation is a request for a payee's correct TIN. You must make the request to satisfy the backup withholding requirements and to avoid a penalty for filing another information return with a missing or an incorrect TIN. The payee must furnish a certified TIN (initial solicitation) on Form W-9 with respect to payments of interest, dividends, and amounts subject to broker reporting. For other payments, the payee may furnish/provide TIN in any manner.

For missing TINs: For all payees you must make the **initial** solicitation when the payee opens the account or when the transaction occurs. If the payee does not provide a TIN when you initially ask for it, you must begin backup withholding. In addition, to avoid a penalty for filing an incorrect

information return, you must make a **first annual** solicitation by December 31 of the year in which the account is opened (for accounts opened before December) or January 31 of the following year (for accounts opened during the preceding December).

If the payee doesn't provide a TIN after the first annual solicitation, you must make the **second annual** solicitation by December 31 of the year following the calendar year in which the account was opened.

For incorrect TINs: You must make up to 2 annual solicitations in response to the CP2100 or CP2100A Notice. You must send a B Notice within 15 business days after you receive a CP2100 or CP2100A Notice. If you receive a (Proposed 972CG) Penalty Notice but not a CP2100 or CP2100A Notice, your annual solicitation must be made by December 31 of the year you received the (Proposed 972CG) Penalty Notice. However, if you already sent a B Notice in the calendar year pursuant to a CP2100 or CP2100A Notice, you do not have to send another solicitation in response to the penalty notice.

Generally, you must make the **second annual** solicitation within the same time frame as required for the first annual solicitation if IRS notifies you of an incorrect TIN within one of the next calendar years following the calendar year in which you received the first notification.

20. **Q. Does a CP2100 or CP2100A Notice indicate whether it is the first or second notification of an incorrect TIN for a specific account?**
- A.** No. The backup withholding regulations provide that payers are responsible for tracking the status of the notices they receive.
21. **Q. What is the relationship between the requirement to make an annual solicitation for a payee's TIN and the requirement to send a "B" Notice?**
- A.** Sending a "B" Notice to a payee in response to a CP2100A or CP2100 Notice also satisfies the annual solicitation requirement to avoid a penalty for filing an information return with an incorrect TIN.

22. **Q. Why are accounts I corrected still on the listing of missing or incorrect TIN(s)?**
- A.** Due to processing cut-off points, a listing may **or** may not reflect your latest corrections. If you know that an account was corrected, **do not** send a "B" Notice to the payee.
23. **Q. What should I do if a TIN was actually on file but it was left off the Form 1099 or reported incorrectly?**
- A.** Make any required change to your records and use the correct information on future filings. **Do not send a "B" Notice to the payee.** See General Instructions for Forms 1099, 1098, 5498, W-2G for how to correct an information return.
24. **Q. What should I do if this is the first notification and the Form W-9 is returned with the same incorrect information?**
- A.** Keep the Form W-9 on file to show that the payee certified the Name/TIN combination. **Do not backup withhold.**
25. **Q. If I don't do business anymore with a payee, or if it was only a one-time transaction, what should I do with the "B" Notice?**
- A.** Send it and try to get the correct TIN. Keep a record of the notice. If you don't receive the TIN, you will have to backup withhold should/if you do business again with the payee. You must also track the notices for the "two in three year rule." We require that you track these accounts for three years after the date of the first CP2100A or CP2100 Notice.
26. **Q. Can a sole proprietor have an SSN or does he or she need an EIN?**
- A.** A sole proprietor may have an SSN or an EIN. However, he or she **must always furnish his or her individual name (on Name Line 1), regardless of whether he or she uses a SSN or an EIN. A sole proprietor may also provide a business name or Doing Business As (DBA) (on Name Line 2), but he or she must list his or her individual name first on the account with you.**

- 27. Q. Should I backup withhold on a payee who is a nonresident alien?**
- A.** Yes. A nonresident alien is subject to backup withholding unless you have a signed Form W-8BEN, Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding, on file for him or her.
- 28. Q. Can a Form W-9 for one account be used to correct all accounts?**
- A.** Yes, if the payer required a payee to file only one Form W-9 for all accounts or instruments of the payee.
- 29. Q. Can a payee be subject to backup withholding for more than one reason?**
- A.** Yes. However, backup withhold for only one reason at a time.
- 30. Q. How do I get an EIN?**
- A.** Complete Form SS-4, Application for Employer Identification Number. Follow "How To Apply" in the instructions for Form SS-4 to obtain an EIN by mail, telephone, or facsimile (fax).
- 31. Q. What form do I use to report backup withholding?**
- A.** Report backup withholding on Form 945, Annual Return of Withheld Federal Income Tax. For more information, including the deposit requirements for Form 945, see the separate instructions for Form 945, or Pub. 15 (Circular E), Employer's Tax Guide.
- 32. Q. How is a Name/TIN mismatch identified?**
- A.** A Name/TIN combination is incorrect if it doesn't match or can't be found on IRS or SSA files. An example of a Name/TIN mismatch is when an individual name is submitted with a TIN not associated with the individual name provided. Your TIN is not interchangeable with different names. A business EIN must be used for a partnership, corporation, or non-disregarded Limited Liability Company (LLC). A SSN must be used with an individual name (On First Name Line). A Sole Proprietor must always provide his/her individual name. A Sole Proprietor may provide his/her Doing Business As (DBA) name (On second name line) in addition to the required individual name together with the matching SSN.

33. Q. **What amount is subject to backup withholding with respect to security sales made through margin accounts?.**
- A. The amount subject to backup withholding in the case of a security sale made through a margin account is limited to the amount of cash available for withdrawal by the customer immediately after the settlement of the sale. The amount available for withdrawal by the customer does not include amounts required to satisfy margin account maintenance. If a margin call forces a customer into a sell off, such proceeds are not subject to backup withholding.
34. Q. **In what manner should a payer treat erroneously withheld tax?**
- A. If a payer withholds from a payee in error or withholds more than the correct amount of tax, the payer may refund the amount improperly withheld. The refund must be made prior to the end of the calendar year and prior to the time the payer issues a Form 1099. If the payer has not deposited the amount of the tax prior to the time that the refund is made to the payee, the payer should not deposit the amount of the improperly withheld tax. If the improperly withheld tax has been deposited prior to the time the refund is made to the payee, the payer may adjust any subsequent deposit of tax collected which the payer is required to make in the amount of the tax which has been refunded to the payee. Payers may use refund alternatives **only** when backup withholding is the result of an error by the payer. The timely submission of requested TIN information including any verifications and/or certifications by the payee does not establish an error by the payer.

PART 3. WHERE TO CALL FOR HELP

If you have any questions about backup withholding, information reporting, Forms 1099, or the CP2100 or CP2100A Notice(s) and listing(s), you may call:

The Information Reporting Program Centralized Customer Service Site

**Telephone. . . .(866) 455-7438 (TOLL FREE)
 (304) 263-8700 (not toll free)**

Hours.8:30 am to 4:30 pm Monday through Friday, EST

E-Mailmccirp@irs.gov

This publication can be accessed on the IRS Web site at

<http://www.irs.gov/pub/irs-pdf/p1679.pdf>

PART 4. ACTIONS FOR MISSING TIN(S) AND INCORRECT NAME/TIN COMBINATIONS

CP2100/CP2100A Notice

The CP2100 or CP2100A Notice includes a listing(s) of the information returns you filed that had missing, incorrect, and/or not currently issued TIN(s). You should compare the listing(s) to your records to determine which of the following required actions you must take.

Missing TIN(s)

We consider a TIN to be missing if it isn't provided or if it's obviously incorrect. Examples are a TIN with more or less than nine digits, or with a mixture of digits and letters. For accounts with missing TIN(s), make sure backup withholding has begun and continue backup withholding until you receive a TIN. If you haven't begun backup withholding, generally you must:

1. Begin backup withholding on any reportable payment you make and continue backup withholding until you receive a TIN. Remember that in some cases, the TIN must be certified.
2. **Do not send a first or second "B" Notice in response to the CP2100 or CP2100A Notice.** However, in order to avoid a penalty for filing an information return that omitted the payee's TIN, you must make a first annual solicitation for the TIN (generally by December 31 of the year in which the account is opened) and if a TIN is still not received make a second annual solicitation (by December 31 of the following year). No annual solicitations are required in the years in which no reported payments are made.
3. Report amounts withheld on Form 945, Annual Return of Withheld Federal Income Tax, and make the required deposits.

NOTE: Generally, you must get a TIN from a payee even for a "one-time" transaction. If you don't, the law allows us to charge a penalty.

Publication 1586, Reasonable Cause Regulations and Requirements for Missing and Incorrect Name/TIN(s), has information on removing or reducing penalties due to reasonable cause.

Note: If you inadvertently did not include the TIN on the information return, do not contact the payee. Include the TIN on any future information returns filed.

Incorrect Name/TIN Combinations (including not currently issued TIN(s))

A Name/TIN combination is incorrect if it doesn't match or can't be found on IRS or SSA files. You must follow different procedures when the information on the listing(s) **agrees** or **disagrees** with your business records. Compare the listing(s) with your records and take the following actions:

For account information that **does not agree**, check to see if you put the correct information on the return, if the information changed after you filed it, or if IRS misprinted the information when processing the return. **In these situations, do not write to the IRS. However:**

1. If you reported the incorrect information on the return: correct your records and include that information on any future information returns you file. Do not send a "B" Notice to the payee. **Do not send the correction to the IRS.**
2. If the information changed after you filed the return: be sure to include that information on any future information returns you file. Do not send a "B" Notice to the payee. **Do not send the correction to the IRS.**
3. If IRS misprinted your information: make a note of it in your records and do not take any action. **Do not send the correction to the IRS.**

For account information that **agrees** with your records, you must determine whether this is the first or second time within three calendar years that we have notified you about an incorrect Name/TIN combination. Your first notification of an incorrect Name/TIN combination is when the payee TIN appears for the first time on the listing we send you. The second notification of an incorrect Name/TIN combination is when the same payee TIN appears for the second time within three calendar years on the listing.

NOTE: The 60 day exemption from backup withholding on presentation of an awaiting-TIN certificate applies only to interest and dividend payments, and certain

payments made with respect to readily tradable instruments. Any other reportable payment, such as non-employee compensation, is subject to backup withholding immediately, even if the payee has applied for and is awaiting a TIN. Upon presentation of an awaiting TIN certificate, the payee must certify under penalties of perjury that he/she is not currently subject to backup withholding.

First "B" Notice

1. Send the First "B" Notice, Form W-9, and an optional reply envelope to the payee within 15 business days from the date of the CP2100 Notice or the date you received it (whichever is later). Date the "B" Notice no later than 30 business days after the date of the CP2100/CP2100A Notice or the date you received it (whichever is later). The outer envelope must be clearly marked **"IMPORTANT TAX INFORMATION ENCLOSED" or "IMPORTANT TAX RETURN DOCUMENT ENCLOSED."**
2. Make sure that necessary information such as the date, account number, and BWH rate are on the "B" Notice **before** mailing it to the payee. If you do not include the optional reply envelope be sure to provide return address information in your mailing.
3. Update your records with the corrected information received from the payee and include it on any future information returns you file. **Do not send the signed Form W-9 to the IRS.**
4. Begin backup withholding on payments made to payees who do not return a signed Form W-9, response to the First "B" Notice no later than 30 business days after the date of the CP2100/CP2100A Notice or the date you received it (whichever is later). However, you may begin backup withholding the day after the date you receive the CP2100 Notice. Stop backup withholding no later than 30 calendar days after you receive the signed Form W-9 from the payee. You may stop any time within that 30 calendar day period.

NOTE: Do not file a correction unless you are also making a change to the dollar amount reported.

NOTE: It is your responsibility to send the appropriate "B" Notice to the payee, when required, to obtain the correct Name/TIN. This information may not be solicited by telephone. You need a TIN that the payee certifies as correct on Form W-9 in order to stop current backup withholding or prevent backup withholding from starting.

Second "B" Notice

1. Send the Second "B" Notice and an optional reply envelope to the payee within 15 business days after the date of the CP2100 Notice or the date you received it (whichever is later). Date the "B" notice no later than 30 business days after the date of the CP2100 Notice or the date you received it (whichever is later). **Do not send a Form W-9.** The outer envelope must be clearly marked "**IMPORTANT TAX INFORMATION ENCLOSED**" or "**IMPORTANT TAX RETURN DOCUMENT ENCLOSED.**"
2. The payee **must** contact the SSA to have his or her social security number validated (on Form SSA-7028, Notice to Third Party of Social Security Number Assignment) or the IRS to get his or her employer identification number validated (on IRS Letter 147C).
3. Allow 30 business days after the date of the Second "B" Notice to receive SSA Form 7028 from the SSA or Letter 147C from the payee. Begin backup withholding on payments made to the payee if you don't receive Form SSA-7028 or Letter 147C by 30th business day. You may at your option begin backup withholding during the 30 business day period. You must continue to backup withhold until you receive the validation. Stop backup withholding no later than 30 days after you receive the required verification. You may stop backup withholding anytime within that 30 calendar day period after receiving verification.

NOTE: You are not required to file a correction unless you are also making a change to the dollar amount reported.

NOTE: It is your responsibility to send the appropriate "B" notice to the payee, when required, to obtain the correct Name/TIN. This information may not be solicited by telephone. You need a TIN validation (IRS Letter 147C or Form SSA-7028 as appropriate) in order to stop current backup withholding or prevent backup withholding from starting.

Third and Subsequent Notices

Generally, you may ignore a third or subsequent notice of missing or incorrect TIN(s) if you completed the actions for the First and Second "B" Notices and the incorrect payee name and TIN combination and account number remain the same. However, if the CP2100/CP2100A Notice and listing(s) relate to the same payee, but with a different Name/TIN combination than on the "first" and "second" notice, you must treat the notice as a "first" notice.

PART 5. THE IRS MATCHING PROCESS

This section provides an overview of the IRS matching process and the development of name controls.

The information returns you file must include a correct Name/TIN combination to allow us to match the information reported against the income included on the payee's income tax return. We check whether a Name/TIN combination is correct by matching it against a file containing all social security numbers (SSN) issued by SSA and against a file containing all employer identification numbers (EIN) issued by IRS. Then we compare the name control on the payee document (if provided) to the name control on file. If a name control is not provided, we develop it from the name(s) provided on the first two name lines (up to 40 characters for each name line including spaces) of the information return. If we can match a developed name control to the name control in our records, we consider it to be correct. If no match is found using this process, we consider the Name/TIN combination to be incorrect.

The chart on the back of Form W-9 has information for payees about “What Name and Number to Give the Requester” of Form W-9.

Name Controls

A name control consists of up to four characters.

To help ensure that the Name/TIN combination for an account matches the Name/TIN combination on IRS and SSA files, use the following information when you open an account for a payee.

Individuals

We develop a name control for an individual from the last name on the information return. For example:

Ralph **Teak**

Dorothy **Willow**

Joe **McCedar**

If an individual has a hyphenated last name, we develop the name control from the first of the two last names. For example:

Joan **Cedar**-Hawthorn

Victoria **Windsor**-Maple

For joint names, regardless of whether the payees use the same or different last names, we develop the name control from the primary payee's last name. For example:

Joseph **Ash** & Linda Birch

Edward & Joan **Maple**

Reminder: If a payee has changed his or her last name, for instance, due to marriage, he or she SHOULD inform the Social Security Administration (SSA) of the name change.

Hint: On name line one of the Form 1099, a payer should enter the payee's first name and new last name (if the change has been made with SSA), or the payee's first name, former last name, and new last name (if the change has not been made with SSA).

Sole Proprietors

We generally develop the name control (first name line) from the last name on the information return. For example:

Mark **Hem**lock
The Sunshine Cafe

Karen **Birch**
Ace Computer Co.

Hint: Payers may enter a sole proprietor's business, trade, or "doing business as" name on the second name line of the information return. However, the individual name must be provided on the first name line. When individual name is provided on the first name line as shown above, the Sole Proprietor can provide either SSN or EIN (TIN) information.

Estates

We develop the name control for a decedent's estate from the decedent's name on the first name line on the information return. The decedent's name may be followed by the word "Estate." (The TIN should be the one that was assigned to the estate.) For example:

Frank **White** Estate
Alan Greene, Exec.

Estate of Frank **White**
John Black, Exec.

Trusts and Fiduciaries

We generally develop the name control for a trust or fiduciary account from the name of the person in whose name the trust or fiduciary account was established. For example:

Jonathan **Peri**winkle
Irrevocable Trust
FBO Patrick Redwood
Chestnut Bank, Trustee

Memory Church
Endowment Trust
John Waxbean, Trustee

Partnerships

We develop the name control for a partnership from the trade or business name of the partnership; if there isn't any, we develop the name control from the last name of the first partner listed on the original Form SS-4 (which was used to apply for the EIN). For example:

(The) **Oak Tree**
A.S. Greene, K.L. Black & O.H. Brown, Ptrs.

Bob **Orange** & Carol Black, et al Ptrs.
d.b.a. The Merry Go Round

E.F. **Brown**, M.S. White & T.J. Green, Ptrs.
The Brown & White Company

Other Organizations

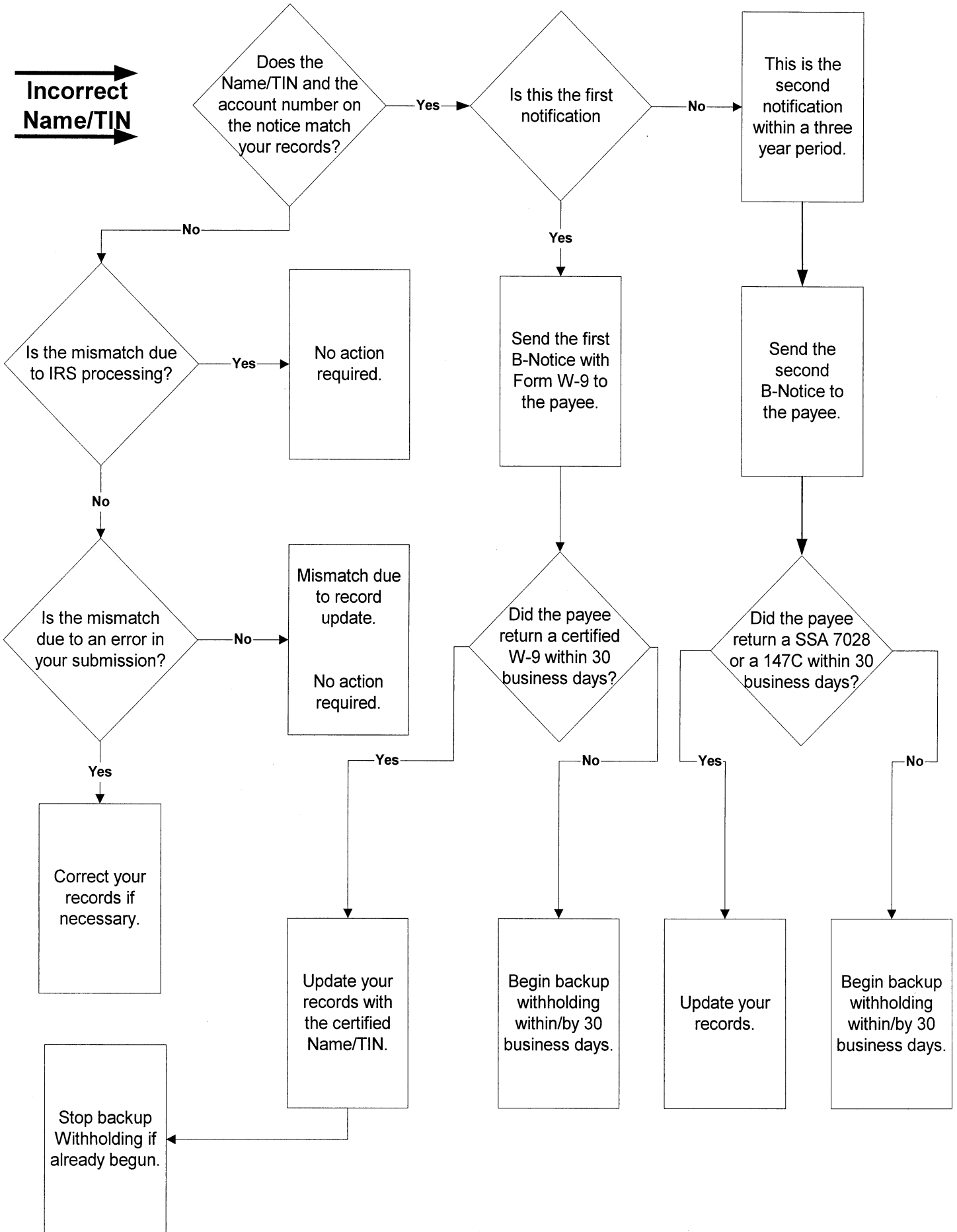
We develop the name control for other organizations from the entity's name on the original Form SS-4 (which was used to apply for the EIN).

St Bernard's Methodist Church
Building Fund for St. Bernard's Church

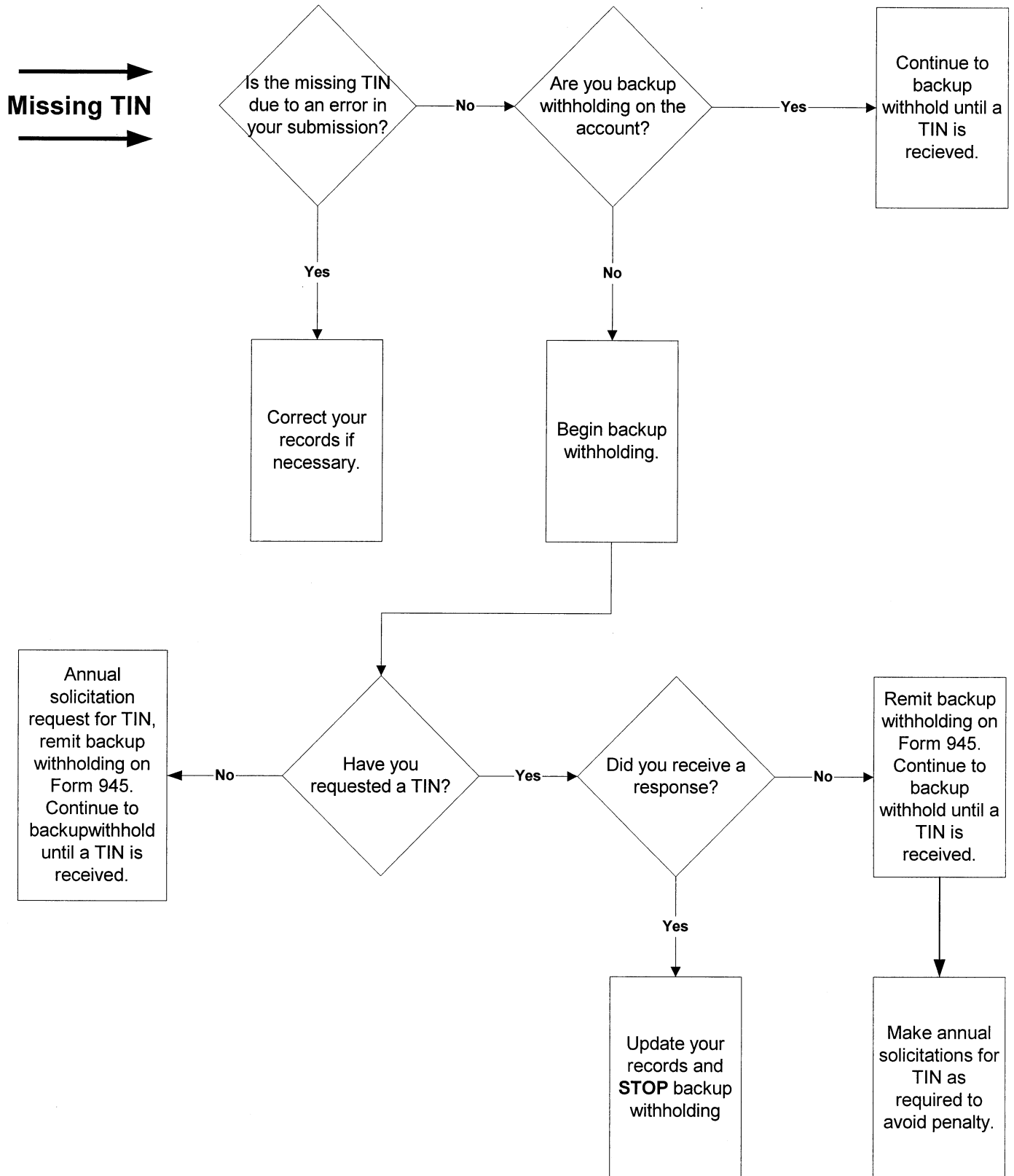
ABC Company
Main Street Store

NOTE: Extraneous words, titles, and special characters (i.e., Mr., Mrs., Dr., and apostrophe etc.), may be dropped during the development of name controls. For example, we dropped the period in St. Bernard's Methodist Church.

FLOWCHARTING for INCORRECT NAME/TINs



FLOWCHARTING for MISSING TINs



RT 7. NOTICES AND FORMS

- First "B" Notice
 - Second "B" Notice
- Instructions for the Requester of Form W-9
- Form W-9, Request for Taxpayer Identification Number and Certification
- Form W-8BEN, Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding
- Form W-8ECI, Certificate of Foreign Person's Claim for Exemption From Withholding on Income Effectively Connected With the Conduct of a Trade or Business in the United States
- Form W-8EXP, Certificate of Foreign Government or Other Foreign Organization for United States Tax Withholding
- Form W-8IMY, Certificate of Foreign Intermediary, Foreign Flow-Through Entity, or Certain U.S. Branches for United States Tax Withholding
- Form SSA-7028, Notice to Third Party of Social Security Number Assignment

First B Notice

IMPORTANT TAX NOTICE

ACTION IS REQUIRED

Backup Withholding Warning!

We need a Form W-9 from you before the date shown below.

Date _____. Otherwise, backup withholding will begin.

Account Number

Current Name on Account

Current TIN on Account

The Internal Revenue Service (IRS) has notified us that the taxpayer identification number (TIN) on your account with us does not match its records. The IRS considers a TIN as incorrect if either the name or number shown on an account does not match a name and number combination in their files or the files of the Social Security Administration (SSA). If you do not take appropriate action to help us correct this problem before the date shown above, the law requires us to backup withhold on interest, dividends, and certain other payments that we make to your account. The backup withholding rate is: __ [set forth rates/dates]

In addition to backup withholding, you may be subject to a \$50 penalty by the IRS for failing to give us your correct Name/TIN combination.

This notice tells you how to help us make your account records accurate and how to avoid backup withholding and the penalty.

Why Your TIN May Be Considered As Incorrect.

An individual's TIN is his or her social security number (SSN). Often a TIN does not match IRS records because a name has changed through marriage, divorce, adoption, etc., and the change has not been reported to SSA, so it has not been recorded in SSA's files.

Sometimes an account or transaction may not contain the correct SSN of the actual owner. For example, an account in a child's name may reflect a parent's SSN. (An account should be in the name and SSN of the actual owner.)

What You Need To Do.

Individuals

If you have never been assigned a social security number (or if you lost your social security card and do not know your SSN), call your local SSA office and find out how to obtain an original (or a replacement) social security card. Then apply for it.

If you already have a social security number: Compare the name and SSN on your account with us (shown at the beginning of this notice) with the name and SSN shown on your social security card. Then use the chart on the next page to decide what action to take.

IF-

1. The last name and SSN on your account agree with the last name and SSN on your social security card

2. The SSN on your account is different from the SSN on your social security card, but the last name is the same

3. The last name on your account is different from the last name on your social security card, but the SSN is the same on both

4. Both the last name and SSN on your account are different from the last name and SSN on your social security card

Then-

1. Contact your local SSA office to ascertain whether the information on SSA's records is different from that on your social security card, and to resolve any problem. Also, put your name and SSN on the enclosed Form W-9 following the instructions on the form. Sign the Form W-9 and send it to us.

2. Put your name and SSN, as shown on your social security card, on the enclosed Form W-9, following the instructions on the form, sign it, and send it to us. You do not need to contact SSA.

3. Take one of the following steps (but not both):

(a) If the last name on your account is correct, contact SSA to correct the name on your social security card. Put your SSN and name shown on your account on the enclosed Form W-9 following the instructions on the form, sign it, and send it to us. However, if you are not able to contact SSA at this time, you can provide us with both last names. Put your SSN and the name shown on your social security card plus the last name shown on your account (in that order) on the enclosed Form W-9 following the instructions on the form, sign it, and return it to us. For example, if your social security card lists your maiden name, give us your SSN and your name in the following order: First/maiden/married name. Please note, however, that you should contact SSA as soon as possible so they can correct their records.

(b) If the last name on your social security card is correct, put that name and your SSN on the enclosed Form W-9 following the instructions on the form. Sign it, and return it to us. You do not need to contact SSA.

4. (a) If the last name and SSN on your social security card are correct, put that name and SSN on the enclosed Form W-9 following the instructions on the form. Sign it, and send it to us. You do not need to contact SSA.

(b) If the last name on your account and the SSN on your social security card are correct, follow the procedure in section 3(a) above. Be sure to put the name shown on your account and the name on your social security card on the Form W-9.

Once you have resolved what your correct name and TIN combination is, you must provide this information to us (and all your other payors) for all of your accounts to avoid a problem in the future. If you are required to visit an SSA office, take this notice, your social security card, and any other related documents with you. Before you go, you should call SSA so that they can explain what other documents you need to bring.

Instructions for Nonindividuals and Certain Sole Proprietors

For most **nonindividuals** (such as trusts, estates, partnerships, and similar entities), the TIN is the employer identification number (EIN). The EIN on your account may be incorrect because it does not contain the number of the actual owner of the account. For example, an account of an investment club or bowling league should reflect the organization's own EIN and name, rather than the SSN of a member. Please put the name and EIN on the enclosed Form W-9, sign it, and send it to us.

A **sole proprietor** must furnish his or her individual name and either his or her SSN or the EIN for his or her sole proprietorship. In addition to his or her individual name, the sole proprietor may also furnish the business name for the sole proprietorship, provided his or her individual name is listed before the business name. A sole proprietor must not furnish only the business name. Please put the individual name and SSN or EIN on the enclosed Form W-9, sign it, and send it to us.

Important Reminder!

YOU MUST SEND US A SIGNED IRS FORM W-9 BEFORE THE DATE OF THIS NOTICE even if the name and number (SSN or EIN) on your account with us match the name and number (SSN or EIN) on your social security card or the document issuing you an EIN. If we do not receive your Form W-9, and any other documents that we need to change the name or TIN (or both) on your account before the date of this notice, we are required by law to backup withhold on any reportable payment that we pay to your account until we receive the necessary documents. A Form W-9 is enclosed for your convenience, as well as any additional documents allowing us to change the Name/TIN combination on your account.

Second B Notice

IMPORTANT TAX NOTICE

ACTION IS REQUIRED

Second Backup Withholding Warning!

**YOU MUST HAVE THE IRS OR SSA VALIDATE YOUR
TAXPAYER IDENTIFICATION NUMBER
AND RETURN IT TO US BEFORE THE DATE SHOWN BELOW**

Date _____. Otherwise, backup withholding will begin.

Account Number

Current Name on Account

Current TIN on Account

We have received notice from the Internal Revenue Service (IRS) twice within 3 years stating that the combination of the name and taxpayer identification number (Name/TIN combination) on your account with us is incorrect. (Your account number, current name on the account, and current taxpayer identification number (TIN) on the account are shown above.) A Name/TIN combination is incorrect if it does not match a Name/TIN combination shown on the records of the Social Security Administration (SSA) or the IRS.

You should follow the instructions below to correct this problem and send the corrected information to us before the date shown above. If we do not have the correct information before that date, the law requires us to backup withhold on interest, dividends, and certain other payments that we make to your account. The backup withholding rate is: __ [set forth rates/dates]

Section 3406 of the Internal Revenue Code requires that we withhold a predetermined percent in tax, called backup withholding, when you do not give us your correct Name/TIN combination. Because of the notices we received from the IRS, we are now required to disregard any future Name/TIN combinations you furnish us for your account (whether or not you certify your TIN under penalties of perjury) unless SSA (or, in the case of an incorrect employer identification number, the IRS) validates your Name/TIN combination. Also, the IRS may charge you a \$50 penalty for failing to provide us with your correct Name/TIN combination.

What You Need To Do

Follow the instructions below to correct your account record to avoid backup withholding on your account (or to stop it once it has begun) and to avoid the penalty.

Individuals/Instructions for Incorrect Social Security Numbers

If the incorrect TIN you furnished us is a social security number, you must:

1. Contact your local SSA office by telephone and ask what you need to do to correct the problem for backup withholding tax purposes;
2. Give a copy of this notice to the SSA; and
3. Request and authorize the SSA to send Form SSA-7028, Notice to Third Party of Social Security Number Assignment, directly to us with a copy of this notice attached.

Non individuals or Certain Sole Proprietors

Instructions for Incorrect Employer Identification Numbers

If the incorrect TIN you furnished is an employer identification number, you must:

1. Write the Internal Revenue Service Center (Attn. Entity Section) where you file your income tax return, and ask the IRS to send you a Letter 147C;
2. Enclose a copy of this notice in your letter to the Internal Revenue Service Center; and
3. When the IRS sends you the Letter 147C, send it to us with a copy of this notice attached.



Instructions for the Requester of Form W-9

(Rev. January 2002)

Request for Taxpayer Identification Number and Certification

Section references are to the Internal Revenue Code unless otherwise noted.

Changes To Note

- The backup withholding rate is reduced to 30% for reportable payments made in 2002 and 2003 (29% in 2004 and 2005).
- Payers with an electronic system may receive a Form W-9 electronically from an investment advisor or introducing broker who is authorized as the payee's agent. See **Electronic Submission of Forms W-9** below.

How Do I Know When To Use Form W-9?

Use Form W-9 to request the taxpayer identification number (TIN) of a **U.S. person** (including a resident alien) and to request certain certifications and claims for exemption. (See **Purpose of Form** on the Form W-9.) Withholding agents may require signed Forms W-9 from U.S. exempt recipients to overcome any presumptions of foreign status.

Advise foreign persons to use the appropriate Form W-8. See **Pub. 515**, Withholding of Tax on Nonresident Aliens and Foreign Entities, for more information and a list of the W-8 forms.

Also, a nonresident alien individual may, under certain circumstances, claim treaty benefits on scholarships and fellowship grant income. See Pub. 515 or **Pub. 519**, U.S. Tax Guide for Aliens, for more information.

Electronic Submission of Forms W-9

Requesters may establish a system for payees and payee's agents to submit Forms W-9 electronically, including by fax. A requester is anyone required to file an information return. A payee is anyone required to provide a taxpayer identification number (TIN) to the requester.

Payee's agent. A payee's agent can be an investment advisor (corporation, partnership, or individual) or an introducing broker. An investment advisor must be registered with the Securities Exchange Commission (SEC) under the Investment Advisers Act of 1940. The introducing broker is a broker-dealer that is regulated by the SEC and the National Association of Securities Dealers, Inc., and that is not a payer. Except for a broker who acts as a payee's agent for "readily tradable instruments," the advisor or broker must show in writing to the payer that the payee authorized the advisor or broker to transmit the Form W-9 to the payer.

Electronic system. Generally, the electronic system must:

- Ensure the information received is the information sent, and document all occasions of user access that result in the submission;
- Make reasonably certain that the person accessing the system and submitting the form is the person identified on Form W-9, the investment advisor, or the introducing broker;
- Provide the same information as the paper Form W-9;
- Be able to supply a hard copy of the electronic Form W-9 if the Internal Revenue Service requests it; and
- Require as the final entry in the submission an electronic signature by the payee whose name is on Form W-9 that authenticates and verifies the submission. The electronic signature must be under penalties of perjury and the perjury statement must contain the language of the paper Form W-9.



For Forms W-9 that are not required to be signed, the electronic system need not provide for an electronic signature or a perjury statement.

For more details, see the following at **www.irs.gov**:

- Announcement 98-27, 1998-1 C.B. 865. You can find Announcement 98-27 on page 30 of Internal Revenue Bulletin (I.R.B.) 1998-15.
- Announcement 2001-91. You can find Announcement 2001-91 on page 221 of I.R.B. 2001-36.

Individual Taxpayer Identification Number (ITIN)

Form W-9 (or an acceptable substitute) is used by persons required to file information returns with the IRS to get the payee's (or other person's) correct TIN. For individuals, the TIN is generally a social security number (SSN).

However, in some cases, individuals who become U.S. resident aliens for tax purposes are not eligible to obtain an SSN. This includes certain resident aliens who must receive information returns but who cannot obtain an SSN.

These individuals must apply for an ITIN on **Form W-7**, Application for IRS Individual Taxpayer Identification Number, unless they have an application pending for an SSN. Individuals who have an ITIN must provide it on Form W-9.

Substitute Form W-9

You may develop and use your own Form W-9 (a substitute Form W-9) if its content is substantially similar to the official IRS Form W-9 and it satisfies certain certification requirements.

You may incorporate a substitute Form W-9 into other business forms you customarily use, such as account signature cards. However, the certifications on the substitute Form W-9 must clearly set forth (as shown on the official Form W-9) that:

1. The payee's TIN is correct,
2. The payee is not subject to backup withholding due to failure to report interest and dividend income, and
3. The payee is a U.S. person.

You may not:

1. Use a substitute Form W-9 that requires the payee, by signing, to agree to provisions unrelated to the required certifications or
2. Imply that a payee may be subject to backup withholding unless the payee agrees to provisions on the substitute form that are unrelated to the required certifications.

A substitute Form W-9 that contains a **separate signature line** just for the certifications satisfies the requirement that the certifications be clearly set forth.

If a **single signature line** is used for the required certifications and other provisions, the certifications must be highlighted, boxed, printed in bold-face type, or presented in some other manner that causes the language to stand out from all other information contained on the substitute form. Additionally, the following statement must be presented to stand out in the same manner as described above and must appear immediately above the single signature line:

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

If you use a substitute form, you are encouraged (but not required) to provide Form W-9 instructions to the payee. However, if the IRS has notified the payee that backup withholding applies, then you must instruct the payee to strike out the language in the certification that relates to underreporting. This instruction can be given orally or in writing. See item 2 of the **Certification** on Form W-9.

TIN Applied for

For interest and dividend payments and certain payments with respect to readily tradable instruments, the payee may return a properly completed, signed Form W-9 to you with "Applied For" written in Part I. This is an "awaiting-TIN" certificate. The payee has 60 calendar days, from the date you receive this certificate, to provide a TIN. If you do not receive the payee's TIN at that time, you must begin backup withholding on payments.

Reserve rule. You must backup withhold on any reportable payments made during the 60-day period if a payee withdraws more than \$500 at one time, unless the

payee reserves 30 percent of all reportable payments made to the account during 2002 (29% after 2003).

Alternative rule. You may also elect to backup withhold during this 60-day period, after a 7-day grace period, under one of the two alternative rules discussed below.

Option 1. Backup withhold on any reportable payments if the payee makes a withdrawal from the account after the close of 7 business days after you receive the awaiting-TIN certificate. Treat as reportable payments all cash withdrawals in an amount up to the reportable payments made from the day after you receive the awaiting-TIN certificate to the day of withdrawal.

Option 2. Backup withhold on any reportable payments made to the payee's account, regardless of whether the payee makes any withdrawals, beginning no later than 7 business days after you receive the awaiting-TIN certificate.



The 60-day exemption from backup withholding does not apply to any payment other than interest, dividends, and certain payments relating to readily tradable instruments. Any other reportable payment, such as nonemployee compensation, is subject to backup withholding immediately, even if the payee has applied for and is awaiting a TIN.

Even if the payee gives you an awaiting-TIN certificate, you must backup withhold on reportable interest and dividend payments if the payee does not certify, under penalties of perjury, that the payee is not subject to backup withholding.

Payees Exempt From Backup Withholding

Even if the payee does not provide a TIN in the manner required, you are **not required** to backup withhold on any payments you make if the payee is:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2);
2. The United States or any of its agencies or instrumentalities;
3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities;
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities; or
5. An international organization or any of its agencies or instrumentalities.

Other payees that **may be exempt** from backup withholding include:

6. A corporation;
7. A foreign central bank of issue;
8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States;
9. A futures commission merchant registered with the Commodity Futures Trading Commission;
10. A real estate investment trust;

11. An entity registered at all times during the tax year under the Investment Company Act of 1940;

12. A common trust fund operated by a bank under section 584(a);

13. A financial institution;

14. A middleman known in the investment community as a nominee or custodian; or

15. A trust exempt from tax under section 664 or described in section 4947.

The following types of payments are exempt from backup withholding as indicated for items 1 through 15 above.

Interest and dividend payments. All listed payees are exempt except the payee in item 9.

Broker transactions. All payees listed in items 1 through 13 are exempt. A person registered under the Investment Advisers Act of 1940 who regularly acts as a broker is also exempt.

Barter exchange transactions and patronage dividends. Only payees listed in items 1 through 5 are exempt.

Payments reportable under sections 6041 and 6041A. Only payees listed in items 1 through 7 are generally exempt.

However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on **Form 1099-MISC**, Miscellaneous Income, are **not exempt** from backup withholding.

- Medical and health care payments.
- Attorneys' fees.
- Payments for services paid by a Federal executive agency.

Payments Exempt From Backup Withholding

Payments that are not subject to information reporting also are not subject to backup withholding. For details, see sections 6041, 6041A, 6042, 6044, 6045, 6049, 6050A, and 6050N, and their regulations. The following payments are generally exempt from backup withholding.

Dividends and patronage dividends

- Payments to nonresident aliens subject to withholding under section 1441.
- Payments to partnerships not engaged in a trade or business in the United States and that have at least one nonresident alien partner.
- Payments of patronage dividends not paid in money.
- Payments made by certain foreign organizations.
- Section 404(k) distributions made by an ESOP.

Interest payments

• Payments of interest on obligations issued by individuals. However, if you pay \$600 or more of interest in the course of your trade or business to a payee, you must report the payment. Backup withholding applies to the reportable payment if the payee has not provided a TIN or has provided an incorrect TIN.

- Payments of tax-exempt interest (including exempt-interest dividends under section 852).
- Payments described in section 6049(b)(5) to nonresident aliens.
- Payments on tax-free covenant bonds under section 1451.
- Payments made by certain foreign organizations.
- Mortgage or student loan interest paid to you.

Other types of payment

- Wages.
- Distributions from a pension, annuity, profit-sharing or stock bonus plan, any IRA, or an owner-employee plan.
- Certain surrenders of life insurance contracts.
- Gambling winnings if withholding is required under section 3402(q). However, if withholding is not required under section 3402(q), backup withholding applies if the payee fails to furnish a TIN.
- Real estate transactions reportable under section 6045(e).
- Cancelled debts reportable under section 6050P.
- Distributions from a medical savings account and long-term care benefits.
- Fish purchases for cash reportable under section 6050R.

Joint Foreign Payees

If the first payee listed on an account gives you a Form W-8 or a similar statement signed under penalties of perjury, backup withholding applies unless:

1. Every joint payee provides the statement regarding foreign status or
2. Any one of the joint payees who has not established foreign status gives you a TIN.

If any one of the joint payees who has not established foreign status gives you a TIN, use that number for purposes of backup withholding and information reporting.

For more information on foreign payees, see the **Instructions for the Requester of Forms W-8BEN, W-8ECI, W-8EXP, and W-8IMY.**

Names and TINs To Use for Information Reporting

Show the full name and address as provided on Form W-9 on the information return filed with the IRS and on the copy furnished to the payee. If you made payments to more than one payee or the account is in more than one name, enter on the first name line **only** the name of the payee whose TIN is shown on the information return. You may show the names of any other individual payees in the area below the first name line.

Sole proprietor. Enter the individual's name on the first name line. On the second name line, enter the business name or "doing business as (DBA)" if provided. **You may not enter only the business name.** For the TIN, you may enter either the individual's SSN or the employer identification number (EIN) of the business. However, the IRS prefers that you show the SSN.

LLC. For an LLC that is disregarded as an entity separate from its owner, you must show the owner's name on the first name line. On the second name line, you may enter the LLC's name. Use the **owner's** TIN.

Additional Information

For more information on backup withholding, see:

- **Pub. 1679**, A Guide to Backup Withholding or
- **Pub. 1281**, Backup Withholding on Missing and Incorrect Name/TINs.

Notices From the IRS

The IRS will send you a notice if the payee's name and TIN on the information return you filed do not match the IRS's records. You may have to send a "B" notice to the payee to solicit another TIN. Pubs. 1679 and 1281 contain copies of the two types of "B" notices.

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	Name	
	Business name, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/ Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Other ▶	
	<input type="checkbox"/> Exempt from backup withholding	
	Address (number, street, and apt. or suite no.)	
City, state, and ZIP code		
List account number(s) here (optional)		
Requester's name and address (optional)		

Part I Taxpayer Identification Number (TIN)

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, 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

or

Employer identification number

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

Part II Certification

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**
2. 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**
3. I am a U.S. person (including a U.S. resident alien).

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.)

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.

U.S. person. 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.

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.

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

Nonresident alien who becomes a resident alien.

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

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

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a **nonresident alien or a foreign entity** not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 30% of such payments (29% after December 31, 2003; 28% after December 31, 2005). 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.

You will **not** be subject to backup withholding on payments you receive 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 be subject to backup withholding if:

1. You do not furnish your TIN to the requester, or
2. You do not certify your TIN when required (see the Part II instructions on page 4 for details), or
3. The IRS tells the requester that you furnished an incorrect TIN, or
4. 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
5. 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 instructions below and the separate **Instructions for the Requester of Form W-9**.

Penalties

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.

Specific Instructions

Name

If you are an individual, you must generally enter the name shown on your social security card. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your **individual** name as shown on your social security card on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name" line.

Limited liability company (LLC). If you are a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Treasury regulations section 301.7701-3, **enter the owner's name on the "Name" line.** Enter the LLC's name on the "Business name" line.

Other entities. Enter your business name as shown on required Federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name" line.

Note: *You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).*

Exempt From Backup Withholding

If you are exempt, enter your name as described above and check the appropriate box for your status, then check the "Exempt from backup withholding" box in the line following the business name, sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

Note: *If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.*

Exempt payees. Backup withholding is **not required** on any payments made to the following payees:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2);
2. The United States or any of its agencies or instrumentalities;
3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities;
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities; or
5. An international organization or any of its agencies or instrumentalities.

Other payees that **may be exempt** from backup withholding include:

6. A corporation;
7. A foreign central bank of issue;
8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States;

- 9. A futures commission merchant registered with the Commodity Futures Trading Commission;
- 10. A real estate investment trust;
- 11. An entity registered at all times during the tax year under the Investment Company Act of 1940;
- 12. A common trust fund operated by a bank under section 584(a);
- 13. A financial institution;
- 14. A middleman known in the investment community as a nominee or custodian; or
- 15. A trust exempt from tax under section 664 or described in section 4947.

The chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt recipients listed above, **1** through **15**.

If the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt recipients except for 9
Broker transactions	Exempt recipients 1 through 13 . Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt recipients 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt recipients 1 through 7 ²

¹ See **Form 1099-MISC**, Miscellaneous Income, and its instructions.
² However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC are **not exempt** from backup withholding: medical and health care payments, attorneys' fees; and payments for services paid by a Federal executive agency.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a **resident alien** and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see **How to get a TIN** below.

If you are a **sole proprietor** and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-owner **LLC** that is disregarded as an entity separate from its owner (see **Limited liability company (LLC)** on page 2), enter your SSN (or EIN, if you have one). If the LLC is a corporation, partnership, etc., enter the entity's EIN.

Note: See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get **Form SS-5**, Application for a Social Security Card, from your local Social Security Administration office or get this form on-line at www.ssa.gov/online/ss5.html. You may also get this form by calling 1-800-772-1213. Use **Form W-7**, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or **Form SS-4**, Application for Employer Identification Number, to apply for an EIN. You can get Forms W-7 and SS-4 from the IRS by calling 1-800-TAX-FORM (1-800-829-3676) or from the IRS Web Site at www.irs.gov.

If you are asked to complete Form W-9 but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Writing "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 3, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt recipients, see **Exempt from backup withholding** on page 2.

Signature requirements. Complete the certification as indicated in 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA or Archer MSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship or single-owner LLC	The owner ³
For this type of account:	Give name and EIN of:
6. Sole proprietorship or single-owner LLC	The owner ³
7. A valid trust, estate, or pension trust	Legal entity ⁴
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ **You must show your individual name**, but you may also enter your business or "DBA" name. You may use either your SSN or EIN (if you have one).

⁴ List first and circle the name of the legal trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.)

Note: *If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.*

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA or Archer MSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, or to Federal and state agencies to enforce Federal nontax criminal laws and to combat terrorism.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 30% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.



Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding

▶ Section references are to the Internal Revenue Code. ▶ See separate instructions.
 ▶ Give this form to the withholding agent or payer. Do not send to the IRS.

Do not use this form for:

- A U.S. citizen or other U.S. person, including a resident alien individual W-9
- A person claiming an exemption from U.S. withholding on income effectively connected with the conduct of a trade or business in the United States W-8ECI
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (see instructions for exceptions) W-8ECI or W-8IMY
- A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession that received effectively connected income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (see instructions) W-8ECI or W-8EXP

Note: *These entities should use Form W-8BEN if they are claiming treaty benefits or are providing the form only to claim they are a foreign person exempt from backup withholding.*

- A person acting as an intermediary W-8IMY

Note: See instructions for additional exceptions.

Instead, use Form:

Part I Identification of Beneficial Owner (See instructions.)

1 Name of individual or organization that is the beneficial owner	2 Country of incorporation or organization
3 Type of beneficial owner: <input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Disregarded entity <input type="checkbox"/> Partnership <input type="checkbox"/> Simple trust <input type="checkbox"/> Grantor trust <input type="checkbox"/> Complex trust <input type="checkbox"/> Estate <input type="checkbox"/> Government <input type="checkbox"/> International organization <input type="checkbox"/> Central bank of issue <input type="checkbox"/> Tax-exempt organization <input type="checkbox"/> Private foundation	
4 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address.	
City or town, state or province. Include postal code where appropriate.	Country (do not abbreviate)
5 Mailing address (if different from above)	
City or town, state or province. Include postal code where appropriate.	Country (do not abbreviate)
6 U.S. taxpayer identification number, if required (see instructions) <input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN	7 Foreign tax identifying number, if any (optional)
8 Reference number(s) (see instructions)	

Part II Claim of Tax Treaty Benefits (if applicable)

9 I certify that (check all that apply):

- a The beneficial owner is a resident of within the meaning of the income tax treaty between the United States and that country.
- b If required, the U.S. taxpayer identification number is stated on line 6 (see instructions).
- c The beneficial owner is not an individual, derives the item (or items) of income for which the treaty benefits are claimed, and, if applicable, meets the requirements of the treaty provision dealing with limitation on benefits (see instructions).
- d The beneficial owner is not an individual, is claiming treaty benefits for dividends received from a foreign corporation or interest from a U.S. trade or business of a foreign corporation, and meets qualified resident status (see instructions).
- e The beneficial owner is related to the person obligated to pay the income within the meaning of section 267(b) or 707(b), and will file Form 8833 if the amount subject to withholding received during a calendar year exceeds, in the aggregate, \$500,000.

10 **Special rates and conditions** (if applicable—see instructions): The beneficial owner is claiming the provisions of Article of the treaty identified on line 9a above to claim a % rate of withholding on (specify type of income):.....
 Explain the reasons the beneficial owner meets the terms of the treaty article:

Part III Notional Principal Contracts

11 I have provided or will provide a statement that identifies those notional principal contracts from which the income is **not** effectively connected with the conduct of a trade or business in the United States. I agree to update this statement as required.

Part IV Certification

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- I am the beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates,
- The beneficial owner is not a U.S. person,
- The income to which this form relates is not effectively connected with the conduct of a trade or business in the United States or is effectively connected but is not subject to tax under an income tax treaty, **and**
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner.

Sign Here ▶

.....
 Signature of beneficial owner (or individual authorized to sign for beneficial owner) Date (MM-DD-YYYY) Capacity in which acting

Certificate of Foreign Government or Other Foreign Organization for United States Tax Withholding

(For use by foreign governments, international organizations, foreign central banks of issue, foreign tax-exempt organizations, foreign private foundations, and governments of U.S. possessions.)

OMB No. 1545-1621

▶ Section references are to the Internal Revenue Code. ▶ See separate instructions.
▶ Give this form to the withholding agent or payer. Do not send to the IRS.

Do not use this form for:

- Any foreign government or other foreign organization that is not claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b). W-8BEN or W-8ECI
- A beneficial owner solely claiming foreign status or treaty benefits W-8BEN
- A foreign partnership or a foreign trust W-8BEN or W-8IMY
- A person claiming an exemption from U.S. withholding on income effectively connected with the conduct of a trade or business in the United States W-8ECI
- A person acting as an intermediary W-8IMY

Instead, use Form:

Part I Identification of Beneficial Owner (See instructions.)

1 Name of organization		2 Country of incorporation or organization	
3 Type of entity	<input type="checkbox"/> Foreign government <input type="checkbox"/> International organization <input type="checkbox"/> Foreign central bank of issue (not wholly owned by the foreign sovereign)	<input type="checkbox"/> Foreign tax-exempt organization <input type="checkbox"/> Foreign private foundation	<input type="checkbox"/> Government of a U.S. possession
4 Permanent address (street, apt. or suite no., or rural route). Do not use a P.O. box.			
City or town, state or province. Include postal code where appropriate.		Country (do not abbreviate)	
5 Mailing address (if different from above)			
City or town, state or province. Include postal or ZIP code where appropriate.		Country (do not abbreviate)	
6 U.S. taxpayer identification number, if required (see instructions)		7 Foreign tax identifying number, if any (optional)	
8 Reference number(s) (see instructions)			

Part II Qualification Statement

- 9 For a foreign government:**
- a I certify that the entity identified in Part I is a foreign government within the meaning of section 892 and the payments are within the scope of the exemption granted by section 892.
Check box 9b or box 9c, whichever applies:
- b The entity identified in Part I is an integral part of the government of
- c The entity identified in Part I is a controlled entity of the government of
- 10 For an international organization:**
- I certify that:
- The entity identified in Part I is an international organization within the meaning of section 7701(a)(18) **and**
 - The payments are within the scope of the exemption granted by section 892.
- 11 For a foreign central bank of issue (not wholly owned by the foreign sovereign):**
- I certify that:
- The entity identified in Part I is a foreign central bank of issue,
 - The entity identified in Part I does not hold obligations or bank deposits to which this form relates for use in connection with the conduct of a commercial banking function or other commercial activity, **and**
 - The payments are within the scope of the exemption granted by section 895.

(Part II and required certification continued on page 2)

Certificate of Foreign Intermediary, Foreign Flow-Through Entity, or Certain U.S. Branches for United States Tax Withholding

Department of the Treasury
Internal Revenue Service

▶ Section references are to the Internal Revenue Code. ▶ See separate instructions.
▶ Give this form to the withholding agent or payer. Do not send to the IRS.

Do not use this form for:

- A beneficial owner solely claiming foreign status or treaty benefits W-8BEN
- A hybrid entity claiming treaty benefits on its own behalf W-8BEN
- A person claiming an exemption from U.S. withholding on income effectively connected with the conduct of a trade or business in the United States W-8ECI
- A disregarded entity. Instead, the single foreign owner should use W-8BEN or W-8ECI
- A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) W-8EXP

Instead, use Form:

Part I Identification of Entity

1 Name of individual or organization that is acting as intermediary	2 Country of incorporation or organization
3 Type of entity—check the appropriate box:	
<input type="checkbox"/> Qualified intermediary. Complete Part II.	<input type="checkbox"/> Withholding foreign trust. Complete Part V.
<input type="checkbox"/> Nonqualified intermediary. Complete Part III.	<input type="checkbox"/> Nonwithholding foreign partnership. Complete Part VI.
<input type="checkbox"/> U.S. branch. Complete Part IV.	<input type="checkbox"/> Nonwithholding foreign simple trust. Complete Part VI.
<input type="checkbox"/> Withholding foreign partnership. Complete Part V.	<input type="checkbox"/> Nonwithholding foreign grantor trust. Complete Part VI.
4 Permanent residence address (street, apt. or suite no., or rural route). Do not use P.O. box.	
City or town, state or province. Include postal code where appropriate.	Country (do not abbreviate)
5 Mailing address (if different from above)	
City or town, state or province. Include postal code where appropriate.	Country (do not abbreviate)
6 U.S. taxpayer identification number (if required, see instructions) ▶ <input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN <input type="checkbox"/> QI-EIN	7 Foreign tax identifying number, if any (optional)
8 Reference number(s) (see instructions)	

Part II Qualified Intermediary

9a (All qualified intermediaries check here) I certify that the entity identified in Part I:

- Is a qualified intermediary and is not acting for its own account with respect to the account(s) identified on line 8 or in a withholding statement associated with this form **and**
- Has provided or will provide a withholding statement, as required.

b (If applicable) I certify that the entity identified in Part I has assumed primary withholding responsibility under Chapter 3 of the Code with respect to the account(s) identified on this line 9b or in a withholding statement associated with this form ▶

c (If applicable) I certify that the entity identified in Part I has assumed primary Form 1099 reporting and backup withholding responsibility as authorized in its withholding agreement with the IRS with respect to the account(s) identified on this line 9c or in a withholding statement associated with this form ▶

Part III Nonqualified Intermediary

10a (All nonqualified intermediaries check here) I certify that the entity identified in Part I is not a qualified intermediary and is not acting for its own account.

b (If applicable) I certify that the entity identified in Part I is using this form to transmit withholding certificates and/or other documentary evidence and has provided or will provide a withholding statement, as required.

Part IV Certain United States Branches

Note: You may use this Part if the entity identified in Part I is a U.S. branch of a foreign bank or insurance company and is subject to certain regulatory requirements (see instructions).

- 11 I certify that the entity identified in Part I is a U.S. branch and that the payments are not effectively connected with the conduct of a trade or business in the United States.

Check box 12 or box 13, whichever applies:

- 12 I certify that the entity identified in Part I is using this form as evidence of its agreement with the withholding agent to be treated as a U.S. person with respect to any payments associated with this certificate.
- 13 I certify that the entity identified in Part I:
- Is using this form to transmit withholding certificates or other documentary evidence for the persons for whom the branch receives a payment **and**
 - Has provided or will provide a withholding statement, as required.

Part V Withholding Foreign Partnership or Withholding Foreign Trust

- 14 I certify that the entity identified in Part I:
- Is a withholding foreign partnership or a withholding foreign trust **and**
 - Has provided or will provide the withholding statement, as required.

Part VI Nonwithholding Foreign Partnership, Simple Trust, or Grantor Trust

- 15 I certify that the entity identified in Part I:
- Is a nonwithholding foreign partnership, a nonwithholding foreign simple trust, or a nonwithholding foreign grantor trust and that the payments to which this certificate relates are not effectively connected, or are not treated as effectively connected, with the conduct of a trade or business in the United States **and**
 - Has provided or will provide a withholding statement, as required.

Part VII Certification

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income for which I am providing this form or any withholding agent that can disburse or make payments of the income for which I am providing this form.

Sign Here -----
Signature of authorized official-----
Date (MM-DD-YYYY)

NOTICE TO THIRD PARTY OF SOCIAL SECURITY NUMBER ASSIGNMENTS

PART A

IMPORTANT: THIS INFORMATION IS FOR YOUR USE IN PREPARING WAGE OR TAX REPORTS OR FOR COMPLETION OF YOUR RECORDS	A social security number has been assigned and a social security card mailed to the following person(s) who requested we notify you directly of the number.	
FROM:	APPLICANT	NUMBER
TO:		

SSA REPRESENTATIVE	TITLE	DATE
-----	-----	-----

PART B

I authorize the Social Security Administration to release information about me to _____ for the purposes of _____

The information to be released will include name and Social Security number. This consent is in effect for _____, or until such time as I withdraw my authorization.

I am the individual to whom the information/record applies or that person's parent (if a minor) or legal guardian. I know that if I make any representation which I know is false to obtain information from Social Security records, I could be punished by a fine or imprisonment or both.

Signature: _____

Date: _____ Relationship: _____