

INSTRUCTIONS FOR COMPLETING THIS FORM

Taxpayer Identification Number (TIN)

Provide Only One: Social Security Number or Federal Employee Identification Number (FEIN)

If you do not have a TIN, apply for one immediately.

Individuals use federal form SS-5 which can be obtained from your local Social Security Administration Office.

Businesses and all other entities use federal form SS-4 which can be obtained from your local Internal Revenue Service Office.

Legal Name As registered with the IRS or Social Security Administration (SSA)

Individuals: Enter your Last Name, First Name, MI

Sole Proprietorships: Enter Last Name, First Name, MI

All Others: Enter Legal Name of Business

Limited Liability Company (LLC)

Enter owner's name here, enter the LLC name on trade name line. Check the LLC box, and select the appropriate filing status.

Trade Name

Individuals: Leave Blank

Sole Proprietorship: Enter Doing Business As (D/B/A) Name

All Others: Complete only if Business Name is different than Legal Name

Primary Address

Address where correspondence, payment(s), purchase order(s) or 1099's should be sent.

Remittance Address

Address where payment(s) should be sent if different from primary address.

Business Designation

Check ONE box which describes the type of business entity. If the business designation is either a corporation or organization exempt from Tax under Section 501 (a)(c)(d), you must indicate if you are engaged in the business of providing medical services by checking "yes" or "no"; this does not include providing health insurance coverage for employees.

Certification

The person signing this document should be; a partner in the partnership; an officer of the corporation; or the individual or sole proprietor noted under Legal Name above.

By signing this document you are certifying that all information provided is accurate and complete.

You are also certifying that you have not been notified by the IRS that you are subject to backup withholding because:

- A. You are exempt from backup withholding;
or
- B. You are not subject to backup withholding as a result of a failure to all interest or dividends;
or
- C. That the IRS has notified you that you are no longer subject to such backup withholding.

Penalties

If you fail to furnish your correct Taxpayer Identification Number (TIN) to a requester, you are subject to an IRS penalty of \$50 for each failure unless your failure is due to reasonable cause and not to willful neglect.

If you make a false statement without a reasonable basis that results in no backup withholding, you are subject to an IRS penalty of \$500.

Willfully falsifying certification or affirmations may subject you to criminal penalties including fines and/or imprisonment.

If the requester discloses or uses TINs in violation of Federal law, the requester may be subject to civil and criminal penalties.

Privacy Act Notice

Section 6109 requires you to furnish 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, or contributions you made to and IRA. The IRS uses the TIN for identification purposes and to help verify the accuracy of your tax return. You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 31% of taxable interest, dividend, and certain other payments to a payee who does not furnish a TIN to a payer. Certain penalties may also apply.