

Please complete the following information. We are required by law to obtain this information from you when making a reportable payment to you, and because the payment is reportable on an information return to the IRS, you are required by law to provide your correct Social Security Number or Employer Identification Number to us. If you do not provide us with this information, your payments may be subject to 30% federal income tax backup withholding (29% after December 31, 2003). Also, if you do not provide us with this information, you may be subject to a \$50 penalty imposed by the Internal Revenue Service under section 6723.

Federal law on backup withholding preempts any state or local law remedies, such as any right to a mechanic's lien. If you do not furnish a valid TIN, or if you are subject to backup withholding, the payor is required to withhold 30% of its payment to you (29% after December 31, 2003). Backup withholding is not a failure to pay you. It is an advance tax payment. You should report all backup withholding as a credit for taxes paid on your federal income tax return.

- Instructions:**
1. Complete Part 1 by completing the one row of boxes that corresponds to your tax status.
 2. Complete Part 2 if you are exempt from Form 1099 reporting.
 3. Complete Part 3 by filling in all lines

Use this form only if you are a U.S. person (including U.S. resident alien). If you are a foreign person, use the appropriate Form W-8. If you were a nonresident alien and have now become a resident alien, read the note below and attach a statement if necessary.

Note to U.S. Resident Aliens who formerly were Nonresident Aliens:

If there is a tax treaty between the U.S. and your country and it contains a "saving clause" to exempt certain types of income from U.S. tax even after you have become a Resident Alien, and you want to claim that exemption, fill out all of this form AND attach a page showing

1. The treaty country
2. The treaty article about the income
3. The article number for the "saving clause"
4. The type and amount of income that qualifies for the saving clause
5. Facts that provide a sufficient explanation of why the saving clause applies.

Part 1 — Tax Status: (complete only one row of boxes)

Individuals:
(Fill out this row.)

Individual Name: (First name, middle initial, last name) _____	Individual's Social Security Number _____-_____-_____
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Sole Proprietor
(or an LLC with one owner):
(Fill out this row.)

A sole proprietorship may have a "doing business as" trade name, but the legal name is the name of the business owner.

Business Owner's Name: (REQUIRED) (First Name) _____ (Middle initial) _____ (Last name) _____	Business Owner's Social Security Number _____-_____-_____	Business or Trade Name (OPTIONAL) _____
	Employer ID Number _____-_____-_____	

Partnership
(or an LLC with multiple owners):
(Fill out this row.)

Name of Partnership: _____	Partnership's Employer Identification Number _____-_____-_____	Partnership's Name on IRS records (see IRS mailing label) _____
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Corporation, or Tax-Exempt Entity
(Fill out this row.)

A corporation may use an abbreviated name or its initials, but its legal name is the name on the articles of incorporation.

Name of Corporation or Entity: _____	Employer Identification Number _____-_____-_____
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Part 2 — Exemption: If exempt from Form 1099 reporting, check your qualifying exemption reason below:

- Corporation
Note that there is no corporate exemption for medical and healthcare payments or payments for legal services.
- Tax Exempt Entity under 501 (a) (includes 501 (c)(3)), or IRA
- The United States or any of its agencies or instrumentalities
- A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or agencies
- A foreign government or any of its political subdivisions or an international organization in which the United State participates under a treaty or Act of Congress

Part 3 — Signature: I am a U.S. person (including a U.S. resident alien).

Person completing this form: _____ Title: _____

Signature: _____ Date: _____

Tax correspondence address: _____ (P.O. Box is not acceptable) *If address for payments is different, please list payment remit address below*

City: _____ State: _____ ZIP: _____

Phone: (_____) _____

OFFICE USE: EMPLOYEE NAME (PRINT): _____ PH #: (_____) _____

CO: _____ / DEPT: _____ ESCROW NAME & NUM. (IF ANY): _____