

**GUIDELINES FOR CERTIFICATION OF TAXPAYER IDENTIFICATION
NUMBER ON SUBSTITUTE FORM W-9
(SECTION REFERENCES ARE TO THE INTERNAL REVENUE CODE)**

Guidelines for Determining the Proper Identification Number to Give the Payor. Social Security numbers have nine digits separated by two hyphens: *i.e.* 000-00-0000. Employer identification numbers have nine digits separated by one hyphen: *i.e.* 00-0000000. The table below will help determine the number to give the payor.

For this Type of Account	Give the SOCIAL SECURITY Number of	For this Type of Account	Give the EMPLOYER IDENTIFICATION Number of
1. An individual's account.	The individual	6. A valid trust, estate, or pension trust	The legal entity ⁽⁴⁾
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ⁽¹⁾	7. Corporate account or LLC electing corporate status on Form 8832	The corporation
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ⁽²⁾	8. Association, club, religious, charitable, educational or other tax-exempt organization	The organization
4 a. The usual revocable savings trust account (grantor is also trustee)	The grantor-trustee ⁽¹⁾	9. Partnership or multi-member LLC account	The partnership
b. So-called trust account that is not a legal or valid trust under State Law	The actual owner ⁽¹⁾	10. A broker or registered nominee	The broker or nominee
5. Sole proprietorship or single owner LLC	The owner ⁽³⁾	11. 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.

⁽²⁾ Circle the minor's name and furnish the minor's social security number.

⁽³⁾ Show the name of the owner.

⁽⁴⁾ List first and circle the name of the valid trust, estate, or pension trust. (Do not furnish the identifying number 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 there is more than one name, the number will be considered to be that of the first name listed.