

IRS W-9 CERTIFICATION FORMS: Each claimant or heir should complete ONE box below.

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. citizen or other U.S. person. For federal tax purposes, you are considered a U.S. person if you are an individual who is a U.S. citizen or U.S. resident alien, a partnership, corporation, company, or association created or organized in the United States or under the laws of the United States, an estate (other than a foreign estate), or a domestic trust (as defined in Treas. Reg. section 301.7701-7).

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.

Signature

Soc.Sec./Fed. Taxpayer ID#

Date

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