

Form 1A1.9  
Taxpayer  
Now:mbar  
2006)

Request for  
Give form to the

requester, Do not  
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Certification  
memo ineepei same

identification Number and  
send to the IRS.

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Enter your TIN in the appropriate box. The TIN provided must reflect the name given on Form 1041 to avoid backup withholding. For individuals, this is your social security number (SSN). If you are a resident alien, sole proprietor, or disregarded entity, see the Part 1 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, or

Note. If the name is in more than one name, see the chart on page 4 for guidance on writing.

Under penalties of perjury, I declare that

1. The number shown on this form is my correct taxpayer identification number for I am willing for a number to be (Moe to me), and

2. I am not exempt from backup withholding, or I have not been notified by the Internal Revenue Service (IRS) that I am exempt from 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, contribution of 80% of abandonment of 80% of property, cancellation of Oregon contributions to an individual retirement arrangement (IRA), and generally, payment; 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

Sign stemma at

Hare d,s, persoil ►

Purpose of Form individual who is a citizen or resident of the United

• An States,

A person who IS required to file an Iniformatiort return With the IRS. must obtain your correct taxpayer identification number partnership, corporation, company, or association

a A

(TIN) to report, for example, Income paid to you, real estate organized In the United States of under the laws transactions, mortgage interest you paid, acquisition Or United States, or

created or of the

abandonment of secured property, cancellation of debt, or estate (other then a foreign estate) or bun See

• Any

contributions you made to en IRA. Regulations sections 301.7701-6(e) end 7(a) for additional

parend. Use Form W-9 only If you are a U.S. Parson inforMation.

(Including a resident Wien), to provide your correct TIN to the Special rules for partnership\*. Partnerships that conduct a

person requesting it (the requester) end, when applicable. to: trade or business in the United States are generally required

1. Certify that the TIN you are giving i, correct (or you are to pay a withholding tax on arty foreign partners' share Of waiting for a number to be issued), front such business. Further, in certain eases where a

incorno Form W..9

ruse nut been received, a partnership is required to

2. Certify that you we not subject to backup wehholding, or that n partner is a foreign person, and pay the

presume

3. Claim exemption from backup withholding if you we a withholding tax. Therefore, if you ads a U.S. person that is a

U.S. exempt payee, a partnership conducting a trade or business In the

partner in

' In 3 above. if treelicable, you are also certifying that es a United States. provide Form W-9 to the partnership to

u.S. person, your sliceable snare of any partnership income your U.S. status and avoid withholding on your

establish

from a U.S. trade or business Is not subject to the partnership Income.

share of

withholding tax on foreign partnere' share of effectively person,who gives Form W-9 to the partership for connected income.

The purposes

of establishing Its U.S. status and avoiding

Note, If a requester gives you a form other than Fern, W-9 to withholding on its allocable share of net income from the

reglad' your TIN, you must use the requester's form If it is partnership conducting a trade or business in the United

substantially similar to this Form W-9. in the following cases:

Slates la

For federal tax purposes, you are considered a person if you owner of disregarded entity and not the entity. • The U.S.

are:

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