הוכמשם לוווור חו ואלום

Form W-9
(Massachusetts Substitute W-9 Form)

Rev. April 2009

Foreign Corporations.

What is backup withholding? Persons making

designated percentage, currently 28% and pay to

certain payments to you must withhold a

the IRS of such payments under certain

Request for Taxpayer Identification Number and Certification

Completed form should be given to the requesting department or the department you are currently doing business with.

Here Authorized Signature ▶ Conditions. This is called "backup withholding." Payments that may be subject to backup withholding under 4 above (for reportable interest and dividends accounts that may be subject to backup withholding. This is called "backup withholding." Payments that may be subject to backup withholding. The payments from the subject to backup withholding. The payments from the person requesting it (the requester) and or when applicable, to: 1. Certify the TIN you are giving is correct (or you are waiting for a number to be issued). 2. Certify you are not subject to backup withholding. This is called "backup withholding. The payments that may be subject to backup withholding. The payments from fishing boat operators. Real estate transactions are not subject to backup withholding. See the Part II instructions on page 2. Fenalties Failure to furnish TIN. If you fail to furnish your correct TIN to the requester, you are subject to backup withholding if: 1. You do not certify to the requester that you are not subject to backup withholding. The payments from fishing boat operators. Real estate transactions are not subject to backup withholding. See the Part II instructions on page 2. Penalties Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to backup withholding if: 1. You do not furnish your TIN to the requester your correct TIN, make the proper certifications, and report all your tax return, the payments you receive will not be subject to backup withholding. Payments you receive will be subject to backup withholding if: 1. You do not furnish your correct TIN, make the proper certifications, and report all your tax return, are reversely to backup withholding. See the Part II instructions on page 2. Penalties Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to backup withholding. The payments you receive will not be subject to backup withholding. The payments you receive will not be subject to	Name (List legal name, if joint names, list first & cir	cle the name of the person who	ose TIN you enter in Part I-	See Specific Instruction on page 2)
Remittance Address: Indifferent from legal address number, street, and apt. or sellon.	Business name, if different from above. (See Spe	ecific Instruction on page 2)		
Phone # () Fax # () Email address: Part I Taxpayer Identification Number (TIN) Enter your TIN in the appropriate box, For Individuals, this is your social security number (SN). However, for a resident allen, sole proprietor, or disregarded entity, see the Part I instruction on proprietor, or disregarded entity, see the Part I instruction on proprietor, or disregarded entity, see the Part I instruction on proprietor, or disregarded entity, see the Part I instruction on proprietor, or disregarded entity, see the Part I instruction on proprietor, or disregarded entity, see the Part I instruction on proprietor, or disregarded entity, see the Part I instruction on proprietor, or disregarded entity, see the Part I instruction on proprietor, or disregarded entity, see the Part I instruction on proprietor, or disregarded entity, see the Part I instruction on proprietor, or disregarded entity, see the Part I instruction on proprietor, or disregarded entity, see the Part I instruction on proprietor, or disregarded entity, see the Part I instruction on proprietor, or disregarded entity, see the Part I instruction on proprietor, or disregarded entity, see the Part I instruction on proprietor, or disregarded entity, see the Part I instruction on proprietor, or disregarded entity, see the Part I instruction on proprietor, or disregarded entity, see the Part I instruction on proprietor, or disregarded entity, see the Part I instruction on proprietor, or disregarded entity, see the Part I instruction on proprietor, or disregarded entity, see the Part I instruction on proprietor to proprietor, or disregarded entity, see the Part I instruction on proprietor, or disregarded entity, see the Part I instruction on proprietor, or disregarded entity, see the Part I instruction on proprietory distriction, or (b) I have not been notified by the IRS that you are currently subject to backup withholding, and a sealed in selection of the proprietor distriction on proprietor distriction on proprietor distriction on proprietor distriction	Check the appropriate box:	ole proprietor Corpor	ration 🛘 Partnership	☐ Other ▶
Phone # () Fax# () Email address: Enter your TIN in the appropriate box. For Individuals, this is your social security number (SSN). However, for a resident allen, sole proprietor, or disregarded entity, see the Part I Instruction on page 2. For disregarded entity, see the Part I Instruction on page 2. For disregarded entity, see they to get a TIN on page 2. For Note: If the account is in more than one name, see the chart on page 2 for guidelines on whose number to enter. Vendors: 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 as a result of a failure to report all interest or dividends, or (b) I have not been notified by the Internal Revenue Services (IRS) that I am subject to backup withholding, and 3. I am an U.S. person (including an U.S. resident alien). 4. I am currently a Commonwealth of Massachusetts' state employee: (check one): NoYesIf yes, in compliance with the State Ethics Commission requirements. 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 a resident alien, lot give the requester, or to must cross out tem 2 above if you have been notified by the IRS that you are currently subject to backup withholding. Payments that may be subject to backup withholding. Payments that may be subject to backup withholding a resident alien, lot give the requester, or one of the proper certifications, and report all your taxplexy identification interest, dividends on your tax return. For real estate transactions, lene 7 does not apply. Purpose of Form A person who is required to file an information of the proper certification, conditions, and report all your taxplexy identification interest, dividends on your tax return. For real estate transactions, lene 7 does not apply. Purpose of Form A person who is required to you, r	Legal Address: number, street, and apt. or suite r	no.		
Enter your TIN in the appropriate box. For individuals, this is your social security number (SSN). However, for a resident affen, sole proprietor, or disregarded entilly, see the Part I Instruction and page 2. 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 2. 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 2. For other entities, it is your employer identification number (IN). If you are a U.S. person (Including an U.S. resident alien). Under penalties of perjury, I certify that: 1. The number shown on this form is my correct taxpeyer 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 Servicos (RSC) that I am subject to backup withholding, and 3. I am an U.S. person (including an U.S. resident alien). 4. I am currently a Commonwealth of Massachusetts's state employee: (check one): No	City, state and ZIP code		City, state and ZIP code	
Enter your TIN in the appropriate box. For Individuals, this is your social security number (SSN). However, for a resident allen, sole proprietor, or disregarded entity, see the Part I Instruction on page 2. 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 2. Note. If the account is in more than one name, see the chart on page 2 for guidelines on whose number to enter. Vendors: Vendors: Vendors: Vendors: Vendors: 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 wiltholding because: (a) I am exempt from backup wiltholding, or (b) I have not been notified by the Internal Revenue Sendoes (IRS) that I am subject to backup wiltholding, and 3. I am an U.S. person (including an U.S. resident alien). 4. I am currently a Commonwealth of Massachusettis's state employee: (check one): No			Email ac	ldress:
security number (SSN). However, for a resident allen, sole proprietor, or disregarded entity, see the Part I Instruction on page 2. For other entities, it is your employer identification number (EIN). If OR Employer identification number (IN). If I I I I I I I I I I I I I I I I I I	Part Taxpayer Identification Num	nber (TIN)	e en la creation de la contratte de la con-	Markot i se e e e e e e distribuir su dentre como e como e e e e e e e e e e e e e e e e e e
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 Services (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 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 U.S. resident alien). 3. I am an U.S. person (including an U.S. resident alien). 4. I am currently a Commonwealth of Massachusetts's state employee: (check one): No	security number (SSN). However, for a residustregarded entity, see the Part I Instruction page 2. For other entities, it is your employer you do not have a number, see How to get a Note: If the account is in more than one name	lent allen, sole proprietor n on identification number (EIN) TIN on page 2.	. I f	OR Employer identification number
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 Services (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 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 an uncorrently a Commonwealth of Massachusetts's state employee: (check one): NoYes If yes, in compliance with the State Ethics Commission requirements. 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. Sign Authorized Signature ▶ Date ▶ Purpose of Form A person who is required to file an information return with the IRS must get your correct taxpayer identification number (or I am waiting for a number to be ackup withholding. A person who is required to file an information return with the IRS must get your correct taxpayer identification number (or II) to report, for example, income paid to you, real estate transactions, rest, royalities, nonemployee pay, and certain payments from faired exchange transactions, rest, royalities, nonemployee pay, and certain payments from fair proper certifications, and report all your tax return, so the proper certifications, and report all your tax return, you are subject to backup withholding. Payments your receive will not be subject to backup withholding. By our does not apply. See the Part II instructions on page 2 for to will not be requester, you are subject to will no	Dunn and Bradstreet Universal Numberin	g System (DUNS)		duns
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 Services (IRS) that I am subject to backup withholding, and 3. I am an U.S. person (including an U.S. resident alien). 4. I am currently a Commonwealth of Massachusetts's state employee: (check one): No Yes If yes, in compliance with the State Ethics Commission requirements. 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. Purpose of Form A person who is required to file an information return with the IRS must get your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, rently not paid, acquisition or debt, or contributions you made to an IRA. Use Form W-9 only if you are a U.S. person (including a resident alien), to give your correct TIN to the person requesting it (the requester) and , when applicable, to: 1. Certify the TIN you are giving is correct (or you are waiting for a number to be Issued). 2. Certify you are not subject to backup withholding. Payments you receive will not be subject to backup withholding. Payments you receive will not be subject to backup withholding. Fallure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a backup withholding. Payments you receive will not be subject to backup withholding. Payments you receive will not be subject to backup withholding. Payments you receive will not be subject to backup withholding. Payments you receive will not be subject to backup withholding. Payments you receive will not be subject to backup withholding. Payments you rec	Part II Certification			
Purpose of Form A person who is required to file an information return with the IRS must get your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or debt, or contributions you made to an IRA. Use Form W-9 only if you are a U.S. person (including a resident allien), to give your correct taxpayer identificable, to: 1. Certify the TIN you are giving is correct (or you are waiting for a number to be issued). 2. Certify you are not subject to backup withholding If: 1. You do not certify your TIN when required (see the Part II instructions on page 2 for withholding. If you make a false statement withholding. 2. You do not certify your TIN when required (see the Part II instructions on page 2 for withholding. If you make a false statement withholding. 5. You do not certify to the requester that you are not subject to backup withholding. 6. You do not certify to the requester that you are not subject to backup withholding. 6. You do not certify to the requester that you are not subject to backup withholding. 6. You do not certify to the requester that you are not subject to backup withholding. 6. You do not certify to the requester that you are not subject to backup withholding. 6. You do not certify to the requester that you are not subject to backup withholding. 6. You do not certify to the requester that you are not subject to backup withholding. 6. You do not certify to the requester that you are not subject to backup withholding. 6. You do not certify to the requester that you are not subject to backup withholding. 6. You do not certify to the requester that you are not subject to backup withholding. 6. You do not certify to the requester and dividend accounts opened after 1983 only). 6. Certain payees and payments are exempt from backup withholding. 7. Payments that may be subject to backup withholding. 8. You do not furnish your tax return, payments you receive will be subject to backup	 I am not subject to backup withholding be Services (IRS) that I am subject to backup I am no longer subject to backup withhold I am an U.S. person (including an U.S. re I am currently a Commonwealth of Massa Commission requirements. Certification instructions: You must cross 	ecause: (a) I am exempt fro p withholding as a result of ding, and esident alien). achusetts's state employee: out item 2 above if you hav	m backup withholding, c a failure to report all into (check one): No be been notified by the If	or (b) I have not been notified by the Internal Revenue erest or dividends, or (c) the IRS has notified me that Yes If yes, <u>in compliance with</u> the State Ethics
Purpose of Form A person who is required to file an information return with the IRS must get your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or debt, or contributions you made to an IRA. Use Form W-9 only if you are a U.S. person (including a resident alien), to give your correct TIN to the person requesting it (the requester) and , when applicable, to: 1. Certify the TIN you are giving is correct (or you are waiting for a number to be issued). 2. Certify you are not subject to backup withholding include interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding. If you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return, payments you receive will not be subject to backup withholding. Payments you receive will be subject to backup withholding If: 1. You do not certify to the requester that you are not subject to backup withholding. (for reportable interest and dividend accounts opened after 1983 only). Certain payees and payments are exempt from backup withholding. See the Part II instructions on page 2. Penalties Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect. Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup	Sign	and dividends on your tax i	etuin. Torrear estate ti	ansacions, item 2 does not apply.
A person who is required to file an information return with the IRS must get your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or debt, or contributions you made to an IRA. Use Form W-9 only if you are a U.S. person (including a resident alien), to give your correct TIN to the person requesting it (the requester) and , when applicable, to: 1. Certify the TIN you are giving is correct (or you are waiting for a number to be issued). 2. Certify you are not subject to backup withholding 2. Certify you are not subject to backup withholding 2. Certify you are not subject to backup withholding 2. Certify you are not subject to backup withholding 2. Certify you are not subject to backup withholding 2. Certify you are not subject to backup withholding 3. You do not furnish your TIN when required (see the Part II instructions on page 2 for with no reasonable basis that may be subject to backup withholding include interest, dividends, broker and barter exchange transactions, rents, royalities, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding. If you give the requester your correct TIN, make the proper certifications, and report all your tax return, payments you receive will be subject to backup withholding. Payments you receive will be subject to backup withholding. 3. You do not furnish your TIN to the requester, or 2. You do not certify your TIN when required (see the Part II instructions on page 2 for with no reasonable basis that results in no backup	Here Authorized Signature ►			Date ►
Use Form W-9 only if you are a U.S. person (including a resident alien), to give your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return, payments you receive will not be subject to backup withholding. Payments you receive will be subject to backup withholding If: 1. Certify the TIN you are giving is correct (or you are waiting for a number to be issued). 2. Certify you are not subject to backup withholding 2. Certify you are not subject to backup withholding If: 1. You do not furnish your TIN to the requester, or 2. You do not certify your TIN when required (see the Part II instructions on page 2 for with no reasonable basis that results in no backup	A person who is required to file an information return with the IRS must get your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or debt, or contributions you made to an IRA. Use Form W-9 only if you are a U.S. person (including a resident alien), to give your correct TIN to the person requesting it (the requester) and , when applicable, to: Payments that may be suit withholding include interest barter exchange transaction nonemployee pay, and ce fishing boat operators. Refairing boat operators. Refairing boat operators, are not subject to backup interest and divide payments you receive will backup withholding. Payrents you receive will be a subject to backup with holding include interest barter exchange transaction nonemployee pay, and ce fishing boat operators. Refairing boat operators, are not subject to backup.		pject to backup it, dividends, broker and ons, rents, royalties, ttain payments from all estate transactions	not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only). Certain payees and payments are exempt from backup withholding. See the Part II instructions
you are waiting for a number to be issued). 2. Certify you are not subject to backup withholding 2. You do not certify your TIN when required (see the Part II instructions on page 2 for with no reasonable basis that results in no backup			nd report all your nds on your tax return, not be subject to nents you receive will	Penalties Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your
(see the Part II instructions on page 2 for with no reasonable basis that results in no backup	you are waiting for a number to be issued). 2. Certify you are not subject to backup	requester, or		Civil penalty for false information with respect
appropriate Form W-8. See Pub 515,	withholding If you are a foreign person, use the appropriate Form W-8. See Pub 515, Withholding of Tax on Nonresident Aliens and	(see the Part II instruct details), or	ions on page 2 for	with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

an incorrect TIN, or

4. The IRS tells you that you are subject to

backup withholding because you did not

report all your interest and dividends only), or

Willfully falsifying certifications or affirmations

may subject you to criminal penalties including

be subject to civil and criminal penalties.

Misuse of TINs. If the requester discloses or uses

TINs in violation of Federal law, the requester may

fines and/or imprisonment.