

Request for Taxpayer Identification Number

SUBSTITUTE FORM W-9

IMPORTANT NOTICE: Please complete and return this form within 30 days from the date on this notice.

Please print or type	Date	Gleaner Certificate Number(s)		
	Name			
	Street Address	City	State	Zip
	Telephone Number	Date of Birth		

Part 1 Taxpayer Identification Number (TIN)

Enter the correct TIN in the appropriate box. For most individual taxpayers, this is the social security number (SSN). For other entities, it is your employer identification number (EIN). Please read the important New Tax Information below.

Social Security Number

Employer Identification Number

Part 2 Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number, **and**
2. I am not subject to backup withholding because: **(a)** I am exempt from backup withholding, **(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. person (including a U.S. resident alien).

Important Note: You must STRIKE OUT the language in Section 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.

I have completed appropriate sections of this form and represent that all information is true and accurate. **The Internal Revenue Service does not require your consent to any provision of this document other than the certifications in 1-3 above required to avoid backup withholding.**

Sign Here	Authorized Signature	Date
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IMPORTANT NEW TAX INFORMATION - Please read this notice carefully

Under the federal income tax law, you are subject to certain penalties as well as withholding of tax at a 28% rate if you have not provided us with your correct social security number or other taxpayer identification number within 30 days of the date of this notice.

You (as payee) are required by law to provide us (as payor) with your correct taxpayer identification number. If you are an individual, your taxpayer identification number is your social security number. If you have not provided us with your correct taxpayer identification number, you may be subject to a \$50 civil penalty, as well as criminal penalty up to \$1,000, and/or criminal imprisonment. In addition, interest, dividends, and other payments that we make to you may be subject to backup withholding.

If backup withholding applies, a payor is required to withhold 28% of interest, dividends, and other payments made to you. Backup withholding is not an additional tax, but the tax liability of persons subject to backup withholding will be reduced by the amount of tax withheld. If withholding results in an overpayment of taxes, a refund may be obtained from the Internal Revenue Service.

Please return this form to us with your signature after you have completed the form. In the event you have any questions, please contact your I.R.S. qualified tax advisor or the Internal Revenue Service.

