

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form-8 or Form 8233.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS a percentage of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments

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How to get a TIN If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form ~~SS~~ Application for a Social Security Card, from your local Social Security Administration office. Get Form ~~W~~ Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN or Form ~~SS~~ Application for Employer Identification Number, to apply for an EIN. You can get Forms ~~W~~ and ~~SS~~ from the IRS by calling ~~800-~~