ATTACHMENT TO FORM W-9
TAX TREATY CLAIM BY A U.S. PERSON

TAXPAYER NAME _____

TAXPAYER U.S. IDENTIFICATION NUMBER: _____

TAXPAYER IS A: [ ] U.S. citizen [ ] U.S. Resident Alien

[ ] Other U.S. Person (Describe) _____

IF YOU ARE A U.S. RESIDENT ALIEN, ARE YOU A RESIDENT ALIEN UNDER:

[ ] The Green Card Test or [ ] The Substantial Presence Test

or [ ] The Residency Article of a Tax Treaty

TAXPAYER IS CLAIMING A BENEFIT OR EXCLUSION UNDER WHICH TAX TREATY?

_____

UNDER WHICH TREATY ARTICLE(S) IS THE TAXPAYER CLAIMING A BENEFIT OR EXCLUSION? _____

IS THE TAXPAYER RELYING UPON AN EXCEPTION TO THE SAVING CLAUSE OF HIS TAX TREATY IN ORDER TO CLAIM THE BENEFIT OR EXCLUSION?

[ ] YES [ ] NO

DESCRIBE THE TAX TREATY BENEFIT OR EXCLUSION THE TAXPAYER IS CLAIMING:

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