

**Request for Taxpayer  
 Identification Number and Certification**

**Give form to the  
 requester. Do NOT  
 send to the IRS.**

Print or Type. See Specific Instructions on Page 2.	Name (If a joint account or you changed your name, see <b>Specific Instructions</b> on page 2.)	
	Business name, if different from above. (see <b>Specific Instructions</b> on page 2.)	
	Check appropriate box: <input type="checkbox"/> Individual/Sole Proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input checked="" type="checkbox"/> Other <input type="checkbox"/> Trust	<input type="checkbox"/> Exempt from backup withholding
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
City, state and zip code	Thomas M. Owlett, Esquire Owlett & Lewis, P.C., One Charles St., Wellsboro, PA 16901	

**PART I Taxpayer Identification Number (TIN)**

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see 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.

Social Security Number
<b>OR</b>
Employer Identification number

**Note:** If the account is more than one name, see the chart on page 4 for guidelines on whose number to enter.

**PART II Certification**

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 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.
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 paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments 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 2.)

SIGN HERE	Signature ►	Date ►
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**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 abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 to give your correct TIN to the person requesting it (the requester) and, when applicable, to:  
 Certify the TIN you are giving is correct (or you are waiting for a number to be issued);  
 Certify you are not subject to backup withholding, or  
 Claim exemption from backup withholding if you are an exempt payee.

**Note:** *If a requester gives you a form other than a W-9 to request your TIN, you must use the requester's form if it is substantially similar to this form. What is Backup Withholding?* – Persons making certain payments to you must withhold and pay to the IRS 31% of such payments under certain conditions. This is called “backup withholding”. Payments that may be 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 furnish your TIN to the requester, or
  2. The IRS tells the requester that you furnished an incorrect TIN, or
  3. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
  4. You do not certify to the requester that you are not subject to backup withholding under 3 above (for reportable interest and dividend accounts opened after 1983 only), or
  5. You do not certify your TIN when required. See the Part II instructions on page 2 for details.
- Certain payees and payments are exempt from backup withholding. See the Part II instructions and the separate **Instructions for the Requester of Form W-9. 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 withholding, you are subject to a \$500 penalty. **Criminal Penalty for Falsifying Information.** – Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment. **Misuse of TINs.** – If the requester discloses or uses TINs in violation of Federal law, the requester may be subject to civil and criminal penalties