ATTACHMENT TO FORM W-9

(1) Taxpayer Name:			
	First Name	Middle Name or Initial	Family Name
(2) Taxpayer US Identification Nu	mber:	Social Security Numb	er or ITIN
	<i>,</i>		
(3) I am filing this W-9 for the pu	rpose of:		
Claiming US Residence	cy for Tax Purpos	es do not complete 4 throu	ugh 9. Sign and date below.
Providing a Taxpayer	ID Number do I	not complete 4 through 9. S	Sign and date below.
		I am claiming tax treaty be of a tax treaty - <i>complete 4</i>	
Generally, only a non-resident alia provision known as a "saving clau from tax to continue for certain ty resident for tax purposes. If you to claim exemption, you must con	ise". Exceptions s opes of income ev are relying on ar	pecified in the saving clause ven after the recipient has o n exception contained in the	e may permit an exemption therwise become a U.S.
(4) Taxpayer is claiming a benefit	or exclusion und	er which Tax Treaty?	
(5) Under which treaty article(s) i	s the taxpayer cla	aiming a benefit or exclusior	ı?
(6) Is the taxpayer relying upon benefit or exclusion?	an exception to t	he saving clause of the Tax	Treaty in order to claim the
	Yes	No	
(7) Article number or location in t	he Tax Treaty tha	at contains the Saving Claus	e:
(8) Type of Income (job title, des	cription of service	es):	
Amount of income that qualif	ies for tax exemp	tion under the treaty:	
(9) Sufficient facts to justify the e	exemption from ta	ax under the terms of the tre	eaty article.
			<u>.</u>
Under penalties of perjury I decla belief they are true, correct, and		amined this form and to the	best of my knowledge and
Signature:		Date:	

2/2005

Instructions for Completion of the W-9 Attachment

For more information, also refer to IRS Publications 515, 519, and 901, available at www.irs.gov.

1.	Taxpayer Name	Enter your Name.	
2.	Taxpayer ID Number:	Social Security Number or Taxpayer ID Number	
3.	I am filing this W-9:	Check one box only	
4.	Which Tax Treaty:	If you are filing the W-9 to claim exemption due to a tax treaty, enter the treaty name (e.g., US-Canada Tax Treaty) here.	
5.	Article Number:	If you are filing the W-9 to claim exemption due to a tax treaty, enter the Article Number.	
6.	Is the taxpayer relying upon an exception to the Saving Clause of the tax treaty in order to claim the benefit or exclusion:		
exclusion.		Enter yes if appropriate. If "no", explain under item #9.	
7.	Article number or location in treaty where the 'exception to the Saving Clause' is found (see below).		
8.	Type and amount of income:	Enter job title, and the approximate amount of that income, e.g. approximate annual salary or hourly rate.	

9. Enter sufficient facts to justify the exemption.

NOTE: If a country with a tax treaty is not listed, then there is no "exception" to the saving clause, and a W-9 cannot be filed and the treaty cannot be claimed by a person who is a resident alien for tax purposes.

Country	"Exception to Saving Clause"	Country	"Exception to Saving Clause"
	located:		located:
Armenia	Article VII	Lithuania	Paragraph 5 of Article 1
Azerbaijan	Article VII	Luxembourg	Paragraph 3 of Article 1
Belarus	Article VII	Moldova	Article VII
Belgium	Paragraph 1 of Article 23	Morocco	Paragraph 4 of Article 20
China, P.R.	Paragraph 2 of Protocol of 4/30/84	Netherlands	Paragraph 2 of Article 24
Cyprus	Paragraph 4 of Article 4	Norway	Paragraph 3 of Article 22
Czech Rep.	Paragraph 4 of Article 1	Philippines	Paragraph 4 of Article 6
Egypt	Paragraph 4 of Article 6	Poland	Paragraph 4 of Article 5
Estonia	Paragraph 5 of Article 1	Portugal	Paragraph 1(c) of Protocol
France	Paragraph 3 of Article 29	Romania	Paragraph 4 of Article 4
Georgia	Article VII	Russia	Paragraph 4 of Article 1
Germany	Paragraph 1(b) of Protocol 1	Slovak Rep.	Paragraph 4 of Article 1
Hungary	Paragraph 3 of Article 1	Slovenia	Paragraph 5 of Article 1
Iceland	Paragraph 3 of Article 4	Spain	Paragraph 3 of Article 1
India	Paragraph 4 of Article 1	Tajikistan	Article VII
Indonesia	Paragraph 4 of Article 28	Thailand	Paragraph 3 of Article 1
Israel	Paragraph 4 of Article 6	Trinidad/Tobago	Paragraph 4 of Article 3
Italy	Paragraph 3 of Article 1	Tunisia	Paragraph 3 of Article 22
Jamaica	Paragraph 4 of Article 1	Turkmenistan	Article VII
Japan	Paragraph 3 of Article 4	Ukraine	Paragraph 4 of Article 1
Kazakhstan	Paragraph 4 of Article 19	United Kingdom	Paragraph 4 of Article 1
Korea, Rep of	Paragraph 5 of Article 4	Uzbekistan	Article VII
Kyrgyzstan	Article VII	Venezuela	Paragraph 5 of Article 1
Latvia	Paragraph 5 of Article 1		

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