

SUBSTITUTE W-9 FORM
REQUEST FOR TAXPAYER IDENTIFICATION AND CERTIFICATION

COMPLETE PART 1 OR PART 2 OR PART 3

#1. Individual or Sole Proprietor

(Persons known to file as self-employed are required to pay self-employment taxes and file using their Social Security number and are not eligible for unemployment benefits)

Business Owner's full legal name (First, MI, Last)

____-____-_____
Social Security Number

Business or Trade Name (Doing business as)

Birth Date

#2. Business, Partnership, Trust or Joint Venture

Name of Business

____-____-_____
Business EIN

#3. Corporations (*Exempt) *While corporations are exempt (except Attorneys/Law Firms) we still require a W-9 for our files.

Name of Corporation

____-____-_____
Corporation EIN

Date of Incorporation

Attorney or Law Firm? Yes____ No____

#4. Tax Filing Address & Signature

Street

Phone:____(____)____

City State Zip

Under penalties of perjury, I hereby certify that: 1) the above information is true and correct, 2) I am not subject to backup withholding, and 3) I am a U.S. person (including a U.S. resident alien).

Signature: _____ Date: _____

INSTRUCTIONS FOR SUBSTITUTE FORM W-9

To the Recipient:

We are required to file an information return (a 1099) with the Internal Revenue Service relating to a Payment(s) made to you. In order to do so, we are required to obtain your correct taxpayer identification Number (TIN). This Substitute W-9 is to be completed by you to furnish us your TIN and to certify that it is correct and that you are not subject to backup withholding. Legislative changes, as stated in the Ohio Revised Code Section 3121.892, have been made which affect our compliance with Ohio law and requires Reporting Independent Contractors as new hires. This report must include your birth date. Furnishing your correct TIN, birth date, and making the appropriate certifications on this form will prevent your payment(s) from being delayed, or subject to backup withholding and a possible \$50.00 penalty imposed by the IRS under section 6723.

All entities must complete a Substitute Form W-9 as follows:

Individuals/Sole Proprietor:

Individuals must provide their social security number as their TIN. Individuals must provide the name shown on their social security card. If you have changed your last name due to marriage, please show your maiden name, followed by your married last name. You may enter your business, trade, or 'doing business as' name on the business name line. You must provide your birth date.

Other entities:

All partnerships, joint ventures, trusts and other entities that complete a Substitute Form W-9 must use their Federal Employer Identification Number ("EIN") for reporting purposes. A partner acting on behalf of the partnership can not use a social security number. He or she must use the employer identification number.

Corporations:

Corporations, tax exempt organizations, governmental bodies are all exempt from 1099 reporting and backup withholding with exception of Law Firms and Attorneys. However, we must have a Substitute Form W-9 on file to avoid erroneous backup withholding.