

Substitute Form W-9 (for U.S. Persons)
To Obtain TIN for payments other than interest, dividends, or Form 1099-B gross Proceeds
Taxpayer Identification Number Request

Please print or type

Individual/Company Name (limited to 40 characters)
Mailing address
Payment address (if different)

Please complete the following information. We are required by law to obtain this information from you when making a reportable payment to you. If you do not provide us with this information, your payments may be subject to 28% federal income tax backup withholding. Also, if you do not provide us with this information, you may be subject to a \$50 penalty imposed by the Internal Revenue Service under section 6723.

Federal law on backup withholding preempts any state or local law remedies, such as any right to a mechanic's lien. If you do not furnish a valid TIN, or if you are subject to backup withholding, the payor is required to withhold 28% of its payment to you. Backup withholding is not a failure to pay you. It is an advance tax payment. You should report all backup withholding as a credit for taxes paid on your federal income tax return.

Use this form only if you are a U.S. person (including U.S. resident alien). Non-U.S. persons use the appropriate Form W-8.

Instructions: Complete Part 1 by completing the row of boxes that corresponds to your tax status. Complete Part 2 if you are exempt from Form 1099 reporting. Complete Part 3 to sign and date the form, and return it to us.

Payment requests are for:
Services: _____
Awards: _____
Expense reports: _____
Other: (provide reason) _____

Part 1 Taxpayer Identification Number (TIN): (complete one row of boxes)

Individuals:	Individual Name	Social Security Number - -
Sole Proprietors: Business Trade Name (Optional)	Business Owner's Name	Business Owner's Social Security Number or Employer ID No. -
Partnerships & LLCs: Single owner LLCs must enter the name of the business owner.	Name on IRS Records (see IRS mailing label)	Partnership's Employer ID No. -
Corporation, Exempt Charity, or other entity:	Name of Corporation or Entity	Employer ID No. -

Part 2 Exemption: If exempt from Form 1099 reporting, check here and circle your qualifying exemption reason below:

1. Corporation, except there is no exemption for medical and healthcare payments or payments for legal services.
2. Tax exempt Charity under 501 (a) or IRA
3. The United States or any of its agencies or instrumentalities
4. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions
5. A foreign government or any of its political subdivisions
6. Other

Part 3 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, **and**
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.

The Internal Revenue Service does not require your consent to any provision of this document other than the certifications required to avoid backup withholding.

Signature of U.S. person: _____ **Date:** _____

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 Supplier Number: _____ Site: _____
 Staff contact name & tel. #: _____