

ATTACHMENT TO IRS FORM W-9 IN CONNECTION WITH A TAX TREATY CLAIM

1. TAXPAYER NAME:

2. TAXPAYER U.S. IDENTIFICATION NUMBER:

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

SUBSTANTIAL PRESENCE TEST _____

RESIDENCY ARTICLE OF A TAX TREATY _____

4. TAXPAYER IS CLAIMING A BENEFIT OR EXCLUSION UNDER WHICH TAX TREATY:

(Country)

5. UNDER WHICH TREATY ARTICLE NUMBER IS THE TAXPAYER CLAIMING A BENEFIT OR EXCLUSION:

6. 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

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

Exemption from federal taxes for an H-1 visa holder performing teaching and/or research
as described in the attached representation letter.

OR

Individual is a resident alien for tax purposes and the tax treaty applies because of the exception to the savings clause.

Please see attached representation letter for justification of exemption from federal tax.

(signature)

(date)

05/18/2006.