

REQUEST FOR TAXPAYER IDENTIFICATION NUMBER

Please complete and return to: (requester's return address)

CACUBO
401 Admin
Lincoln, NE 68588-0439
Fax: (402) 472-2804

This form may be used only by a U.S. person, including a resident alien. If you are a foreign person or business, do not use Form W-9. Instead, use the appropriate Form W-8.

STEP 1. (Check ONE box only and provide your complete name and Taxpayer Identification Number.)

U.S. Resident - Individual / Sole Proprietor (Form 1099 reportable)

Name (as shown on your tax return) _____

If you are a sole proprietor, name of the business: _____

Social Security Number

or Employer Identification Number

U.S. Partnership, Limited Liability Company ("LLC"), or Trust (Form 1099 reportable)

Name (as shown on your tax return) _____ Employer Identification Number

U.S. Corporation (exempt from Form 1099 reporting) Do you provide Medical services? _____ Do you provide Legal services? _____
 (If an LLC electing corporate status for U.S. tax purposes, please attach a copy of your U.S. tax election on IRS Form 8832, *Entity Classification Election*)

Name (as shown on your tax return) _____ Employer Identification Number

U.S. Tax-Exempt Organization or Federal, State, or Local Government Agency (exempt from Form 1099 reporting)

Name (as shown on your tax forms) _____ Employer Identification Number

STEP 2. Certification/Signature (Complete the following) Under penalties of perjury my signature certifies that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me).
- 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.
- 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 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, number 2 above 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.

Signature: _____ Phone: () _____

Print Name: _____ Date: _____ Fax: () _____

Address: _____ City: _____ State: _____ ZIP: _____

Instructions for U.S. Tax Persons

As a business, federal income tax law requires us to report certain payments we make to you if you are not exempted from this reporting responsibility. In order for us to properly meet the federal tax law requirements, we need certain information from you. Please complete the information requested above and return this form to the address shown above. If you do not provide us with your correct taxpayer identification number, you may be subject to a \$50 penalty imposed by the Internal Revenue Service. In addition, you may be subject to 28% backup withholding on reportable payments we make to you.

If you have any questions, please call us at (402) 472-2804.

Are you a U.S. person? The IRS defines a U.S. person as:

- a U.S. citizen;
- an entity (company, corporation, trust, partnership, estate, etc.) created or organized in, or under the laws of, the United States; a state; or the District of Columbia
- a U.S. resident (someone who has a "green card" or has passed the IRS "substantial-presence test." For an explanation of the substantial-presence test, please see IRS Pub. 515 or 519, available at www.irs.gov.)

If your answer is NO, please do not complete this form and contact us at (402) 472-2804.

If your answer is YES, please complete the form. See page 2 for additional information.