

Note: Do NOT mail payments to the legal address. Mail payments to the address noted at the bottom of this form

**Request for Taxpayer
Identification Number and Certification**

Give form to the requester. Do not send to the IRS.

Name (as shown on your income tax return) **ACCOUNTING DAY ASSOCIATION**

Business name, if different from above

Check appropriate box: Individual/Sole proprietor Corporation Partnership
 Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ Exempt payee
 Other (see instructions) ▶ **NON-PROFIT**

Address (number, street, and apt. or suite no.) **13554 ROSTRADA ROAD** Requester's name and address (optional)

City, state, and ZIP code **POWAY CA 92064**

List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number

or

Employer identification number
43-2041449

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Part II Certification

Under penalties of perjury, I certify 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), and
- 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
- I am a U.S. citizen or other U.S. person (defined below).

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. See the instructions on page 4.

Sign Here Signature of U.S. person ▶ *James McWhille* Date ▶ **2/27/08**

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

Purpose of Form

A person who is required to report to the IRS must obtain your correct TIN to report, for example, income from interest, dividends, transactions, mortgage interest, and contributions you made to a retirement plan. Use Form W-9 only if you are a U.S. person (or a resident alien), to provide your TIN to the requester.

Note:

Do NOT mail payments to the address above. That address is the legal address as filed with the IRS. Accounting Day's mailing address is:

Accounting Day Association
7710 Hazard Center Drive #225
San Diego, CA 92108

If you are an attendee, sponsor or exhibitor, your participation is most likely dependent on the Accounting Day committee receiving your payment. Mailing to the wrong address could hinder your participation in Accounting Day.

Visit the website for the address for registration payments

- Certify that the TIN you are providing is your correct TIN (or you are waiting for a number to be issued to you).
- Certify that you are not a partner in a partnership that is required to file Form W-9.
- Claim exemption from backup withholding if you are an exempt payee. If applicable, you are an exempt payee if you are a U.S. person, your allocable share of the partnership's gross income is not more than \$1,000, and a U.S. trade or business is not in the United States.

Note. If a requester gives you a TIN, you must use the requester's form if it is substantially similar to this Form W-9.

U.S. citizen or U.S. resident alien, or an individual, partnership, estate, or trust, or a partnership, company, or association created or organized under the laws of the United States, or an estate or trust created or organized under the laws of the United States, or a foreign estate, or an individual, partnership, estate, or trust, or a partnership, company, or association created or organized under the laws of the United States, or an estate or trust created or organized under the laws of the United States.

Partnerships. Partnerships that conduct a trade or business in the United States are generally required to file Form W-9 with respect to any foreign partners' share of income from the partnership. In certain cases where a Form W-9 is not required, a partnership is required to presume that a partner is a U.S. person, and pay the withholding tax. If a partner is a U.S. person, the partnership must obtain a Form W-9 from the partner to establish your U.S. status and avoiding withholding tax on your share of partnership income from the partnership.

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- following cases:
- The U.S. owner of a disregarded entity and not the entity,