



EXCHANGE INSTRUCTION BOOKLET

**FOR EXCHANGING U S WEST, INC.
SHARES FOR QWEST COMMUNICATIONS
INTERNATIONAL INC. SHARES**

Shareowner instructions for completing the Transmittal Form

Enclosed with these instructions is a Transmittal Form for use in surrendering your certificate(s) formerly representing shares of common stock of U S WEST, Inc. The Bank of New York has been appointed as Exchange Agent to receive your surrendered certificate(s) and exchange them for shares of Qwest Communications International Inc. common stock. If you should have any questions regarding the enclosed information, please refer to the Question and Answer section beginning on page 3.

Any additional questions or requests for assistance or additional copies of the Transmittal Form may be directed to the Exchange Agent at 1-877-268-2263, Monday-Friday 8:00 a.m.-8:00 p.m. Eastern Time.

Exchange of Shares

The merger of Qwest Communications International Inc. (“Qwest”) and U S WEST, Inc. has been completed.

As a result of the merger, each of the issued and outstanding shares of U S WEST, Inc. common stock has been converted into the right to receive 1.72932 shares of Qwest common stock. Because no fractional shares will be issued, U S WEST, Inc. shareowners will receive a check in lieu of any fractional shares resulting from the application of the exchange ratio to their U S WEST, Inc. shares.

Your Qwest shares will be issued in Direct Registration, a certificate-less form of ownership, whereby your shares are tracked electronically and protected from loss, theft or destruction. A brochure describing the benefits of Direct Registration is enclosed. You will receive a Direct Registration Transaction Advice reflecting the results of your exchange.

You must surrender your U S WEST, Inc. common stock certificates in order to receive the Qwest shares that you are entitled to under the merger. We have appointed The Bank of New York as Exchange Agent to receive your U S WEST, Inc. common stock certificates and to exchange them for Qwest shares. Enclosed with this booklet is a Transmittal Form and a pre-addressed envelope for you to use in surrendering your certificates.

Please note that if you do not surrender your U S WEST, Inc. common stock certificates you will have no rights as a Qwest Shareholder. This means, among other things:

- **You will not receive dividend payments.**
- **You will not receive payment for any fractional shares.**
- **You will not be able to vote your shares at any shareowner meetings of Qwest Communications International Inc.**

Dividends and payments for fractional shares will be accrued without interest and paid to you only when you surrender your old certificates.

If you held shares in the U S WEST, Inc. Shareowner Investment Plan or held any Directly Registered shares on the effective date of the merger, they have been automatically exchanged for Qwest common stock. Because Qwest does not offer a dividend reinvestment plan, your full shares have been issued in Direct Registration Form. A check in lieu of fractional shares and a Direct Registration Transaction Advice reflecting this exchange will be sent to you under separate cover.

Instructions for Transmittal Form

The enclosed Transmittal Form must be properly completed, signed and, together with certificates for the number of shares of U S WEST, Inc. common stock described on the front upper right hand corner of the Transmittal Form, mailed in the enclosed pre-addressed envelope to: The Bank of New York, Reorganization Services, P.O. Box 10, Newark, NJ 07101-0010. From overseas locations, the use of air mail services will expedite receipt by the Exchange Agent of your certificates.

All questions as to validity, form and eligibility of any surrendered certificates hereunder will be determined by the Exchange Agent. The Exchange Agent may waive any irregularities or defects in the surrender of any certificates, and its interpretation of the terms and conditions of the Transmittal Form and these instructions will be final and binding in all respects.

If your certificates have been lost, stolen or destroyed, you should complete the enclosed Transmittal Form, mark the box labeled “LOST, STOLEN OR DESTROYED CERTIFICATE(S)” on the front of the Transmittal Form, complete the affidavit on the reverse side of the Transmittal Form and return it to the Exchange Agent.

Questions and Answers

1. *Is this exchange mandatory?*

Yes. The shareowners of Qwest and U S WEST, Inc. voted to approve the merger pursuant to which each issued and outstanding share of U S WEST, Inc. common stock was converted into the right to receive 1.72932 shares of Qwest common stock. The certificates formerly representing U S WEST, Inc. common stock are no longer transferable. Accordingly, shareowners must exchange ALL of their old share certificates formerly representing U S WEST, Inc. common stock in order to receive shares representing Qwest common stock. If you do not surrender your U S WEST, Inc. common stock certificates you will have no rights as a Qwest shareholder. **This means, among other things:**

- **You will not receive dividend payments.**
- **You will not receive payment for any fractional shares.**
- **You will not be able to vote your shares at any shareowner meetings of Qwest Communications International Inc.**

2. *What will I receive when I exchange my shares?*

As a result of the merger each of the issued and outstanding shares of U S WEST, Inc. common stock has been converted into the right to receive 1.72932 shares of Qwest common stock. Because no fractional shares will be issued, U S WEST, Inc. shareowners will receive a check in lieu of any fractional shares resulting from the exchange. The Exchange Agent will aggregate all fractional shares as a result of the merger and sell such shares in the open market. The Exchange Agent will average all such sales to determine the rate at which all fractional shares will be paid.

3. *How should I send in my U S WEST, Inc. common stock certificates?*

Common stock certificates, together with the signed Transmittal Form, may be either (i) mailed to The Bank of New York in the enclosed return envelope pre-addressed to: The Bank of New York, Reorganization Services, P.O. Box 10, Newark, NJ 07101-0010 (ii) delivered by hand or courier to: The Bank of New York, Reorganization Services, 101 Barclay St. 11E, New York, NY 10286. The method of delivery is at the option of the sender.

4. *If I mail my certificates, should I insure the shares I send in for exchange?*

No. Qwest has purchased insurance on behalf of U S WEST, Inc. shareowners that will cover the replacement of any securities lost in transit to the Exchange Agent, provided the value of your shares does not exceed \$1 million if mailed within the U.S. or \$250,000 if mailed from outside the U.S. If your shares exceed these limits you must use registered mail or some other form of receipted delivery. If your certificates are sent by mail, it is recommended that you use the pre-addressed enclosed envelope. The method of delivery is at the option of the sender.

5. *Can I bring my stock certificates to the offices of U S WEST, Inc. or Qwest to exchange my certificates?*

No. Since The Bank of New York is the Exchange Agent, you will need to deliver your stock certificates to The Bank of New York. The exchange cannot be made at U S WEST, Inc. or Qwest offices.

6. *How long will it take to receive confirmation of my Qwest entitlement after I send in my old certificates?*

It will take approximately ten (10) business days to complete the exchange after The Bank of New York receives your certificates and properly completed Transmittal Form. Please note that this does not include mailing time. Certificate exchanges with transfer requests, lost certificate replacements or any other matters requiring special handling are expected to take longer.

7. *If I have lost or cannot locate my certificates, what should I do?*

If your certificates have been lost, stolen or destroyed, you should mark the appropriate box on the front of the enclosed Transmittal Form, complete the Affidavit of Lost or Destroyed Certificate(s) on the reverse side of the Transmittal Form and return it to The Bank of New York. There is no cost to you for replacing your U S WEST, Inc. stock certificates.

8. *What happens to the shares previously held in the Shareowner Investment Plan or shares that were in Direct Registration Form?*

If you held shares in the U S WEST, Inc. Shareowner Investment Plan or held any Directly Registered shares on the effective date of the merger, they have been automatically exchanged for Qwest common stock. Because Qwest does not offer a dividend reinvestment plan, full shares have been issued in Direct Registration form. A check in lieu of fractional shares and a Direct Registration Transaction Advice reflecting the exchange will be sent to you under separate cover.

9. *Where are the shares of Qwest Communications International Inc. traded?*

Qwest common stock is listed on the New York Stock Exchange under the trading symbol "Q".

10. What if I need assistance in completing the exchange?

If you need assistance, please call our Transfer Agent and Exchange Agent, The Bank of New York, toll-free at 1-877-268-2263.

11. What about shares held in "street name" through my broker?

Shortly after the effective date of the merger, your broker will receive the merger consideration for distribution to your account.

12. What are the tax consequences of the exchange?

Receipt of Qwest common stock as a result of the merger is a tax-free event per Section 368 (a) of the Internal Revenue Code for federal income tax purposes. Any cash received in lieu of fractional shares will be reported to you and the Internal Revenue Service on Form 1099B. Since taxability may be different for every shareowner, we suggest you consult a tax advisor for your specific questions.

13. What is the cost basis of my new Qwest shares?

You will be sent a cost basis worksheet along with your cash in lieu check after your shares have been exchanged. This worksheet may be used to calculate your cost basis. Since the cost basis for every shareowner is dependent upon the original cost of the shares, we suggest you consult a tax advisor for your specific questions.

14. Why was the U S WEST Shareowner Investment Plan (SIP) discontinued?

With the advent of on-line trading, it is more convenient and affordable for shareowners to manage their own portfolio using a variety of tools available today. More and more shareowners are exiting SIP plans in favor of the increasingly popular and flexible methods of investing through the Internet. An example is on-line trading, where you have more control over the purchase and sale of your shares, being able to determine date and price, which was not available under the plan.

15. What happens to my future dividends?

This merger is about growth. We believe it will deliver greater shareowner value in the long term. Qwest initially intends to pay an annual dividend of \$0.05 per share. The payment date has yet to be determined. All dividends will be paid in cash, either by check or electronic funds transfer if previously authorized by you.

16. Who is acting as the Exchange Agent for the U S WEST, Inc. merger?

The Bank of New York has been designated as Exchange Agent to deliver the merger consideration. If you have any questions, please contact the Exchange Agent between 8:00 a.m. and 8:00 p.m. (ET), toll-free at 1-877-268-2263.

17. Who will be the ongoing Transfer Agent for Qwest and how do I contact them?

The Bank of New York has been appointed as the Transfer Agent to serve Qwest shareowners. You can contact the Agent, toll-free at 1-877-268-2263 or in writing as required. If in writing, please reference The Directory of Shareowners Services below:

Stock Transfer, Legal Transfer and Direct Registration Share Issuance

The Bank of New York
Receive & Deliver Department
P.O. Box 11002
New York, NY 10286

Lost Securities

The Bank of New York
Lost Securities Department
P.O. Box 11281
New York, NY 10286-1281

Website Address

<http://stock.bankofny.com>

Change of Address

The Bank of New York
Account Maintenance Department
P.O. Box 11023
New York, NY 10286-1023

Shareowner Inquiries

The Bank of New York
Investors Relations
P.O. Box 11258
New York, NY 10286-1258

1-877-268-2263
Shareowner-svcs@bankofny.com

The following example is provided to assist you in understanding and properly completing the Transmittal Form. The numbered items on the example Transmittal Form correspond to the instructions that follow.



Qwest Communications International Inc. ("Qwest") and U S WEST, Inc. have combined to create a leading global technology company with financial strength, customer focus and technological leadership.

Our records indicate that you hold the U S WEST, Inc. stock certificates listed below. As a result of the merger you will receive 1.72932 shares of Qwest stock for every share of U S WEST, Inc. stock you own. Because no fractional shares will be issued, U S WEST, Inc. shareowners will receive a check in lieu of any fractional shares resulting from the exchange.

IT IS IMPORTANT THAT YOU EXCHANGE YOUR CERTIFICATE SHARES IMMEDIATELY BECAUSE YOU WILL NOT RECEIVE DIVIDENDS OR BE ABLE TO VOTE THESE SHARES AT SHAREOWNER MEETINGS UNTIL THE SHARES ARE EXCHANGED. PLEASE READ THE TRANSMITTAL FORM BELOW AND ACCOMPANYING EXCHANGE INSTRUCTION BOOKLET CAREFULLY, AS IT CONTAINS INSTRUCTIONS FOR EXCHANGING YOUR SHARES.

Your Qwest shares will be issued in Direct Registration, a certificate-less form of ownership whereby your shares are tracked electronically and protected from loss, theft or destruction. A brochure describing the benefits of Direct Registration is enclosed. You will receive a Direct Registration Transaction Advice reflecting the results of your exchange.

You should receive your Direct Registration Transaction Advice approximately 10 business days after receipt of your U S WEST, Inc. stock certificates by the exchange agent, The Bank of New York. If you have questions regarding the exchange of your shares for Qwest shares, please call The Bank of New York, toll-free at 1-877-268-2263.

If you also held shares in the U S WEST, Inc. Shareowner Investment Plan or held any Directly Registered shares on the effective date of the merger, they have been automatically exchanged for Qwest common stock. Because Qwest does not offer a dividend reinvestment plan, full shares have been issued in Direct Registration form. A check in lieu of fractional shares and a Direct Registration Transaction Advice reflecting this exchange will be sent to you under separate cover.

Detach here



1

2

Caution Please do not fold, staple, or tear this card.

TRANSMITTAL FORM - U S WEST, INC.

This Transmittal Form must accompany certificates for shares of U S WEST, Inc. common stock when you exchange for shares of Qwest Communications International Inc. common stock in connection with the merger involving Qwest Communications International Inc. and U S WEST, Inc.

I/we, the undersigned, surrender to you for exchange the certificate(s) identified in the upper right corner of this card. Accounts having in excess of seven certificates will show only the number of certificates and total certificated shares. I/we verify that I/we have complied with all requirements as stated in the instructions mailed with this card.

Total Shares

3

Mark an "X" in the box below and complete the W-9 on reverse side only if the taxpayer identification number below is missing, or is incorrect or is preceded by an "N" or if the shares are to be issued in a name other than what is shown on this form. Transferees should complete the W-9 on reverse.

5



4

Taxpayer Identification Number

Return this card along with your stock certificate(s) in the enclosed envelope to:

The Bank of New York. Reorganization Services
PO Box 10, Newark, NJ 07101-0010

SIGNATURE: Card must be signed by registered holder(s) exactly as name(s) appear on certificate(s) or by person(s) authorized to sign on behalf of registered holder(s) by documents transmitted herewith.

6



LOST, STOLEN OR DESTROYED CERTIFICATE(S)
IF CERTIFICATE REPRESENTING SHARES OF U S WEST, INC. COMMON STOCK HAS BEEN LOST, STOLEN OR DESTROYED, PLEASE CHECK THE BOX AND COMPLETE AND RETURN THE AFFIDAVIT OF LOST OR DESTROYED CERTIFICATES ON THE REVERSE SIDE OF THIS FORM.

7



Signature of Shareowner Date



Signature of Co-Shareowner (if any) Date

8

Daytime Telephone Number

Please indicate (x) in black or blue ink.



9

Please complete the Transmittal Form in BLUE or BLACK ink. To expedite the processing of your exchange, please do not fold, tear or staple the Transmittal Form. All Transmittal Forms must be accompanied by U S WEST, Inc. common stock certificates.

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1. *Account No.*—This is your identification number on The Bank of New York’s records.

2. *Stock Certificate Numbers*—These letters and numbers identify the specific stock certificates and number of shares represented by each certificate you are to remit. In cases where an account may have in excess of seven certificates or our records do not reflect your certificate numbers, only a single entry showing the total number of certificates and shares held in the account will be shown.

3. *Total Shares*—This is the total number of shares in your account in certificate form to be exchanged.

4. *Taxpayer Identification Number (TIN)*—This is your TIN, which is usually your social security number.

5. *Missing, Incorrect or Uncertified TIN*—If your TIN is missing, incorrect, preceded by an “N” (indicating that the TIN is not certified), or if shares are to be issued in a name other than that which appears on the front of the Transmittal Form, you must put an “X” in the box shown and complete the Substitute Form W-9 on the reverse side of the Transmittal Form. See Instruction 11 below.

6. *Address Change*—Indicate any address change directly on the front of the Transmittal Form.

7. *Signatures; Other Matters*—Except in the case of a transfer, as described below in Instruction 12, the signatures required on the Transmittal Form are the signatures of the registered holders of the certificates surrendered. Such signatures must correspond exactly with the names as printed on the Transmittal Form. In the case of “joint tenancy” registration, both individuals must sign.

If this Transmittal Form is signed by a trustee, executor, administrator, guardian, attorney-in-fact, or any other fiduciary or representative on behalf of the registered holders or by an officer of a corporation, each such signatory should indicate the full title of such person’s capacity and submit appropriate evidence of authority to sign with the Transmittal Form.

For transfers of shares by the registered holders to another person or if the shares are being transferred by a fiduciary/representative on behalf of the registered holders, see Instruction 12 below.

By signing and returning the Transmittal Form you represent and warrant to Qwest and the Exchange Agent that you are the exclusive owner of the certificates surrendered therewith, have full power and authority to deliver, sign and transfer the certificates delivered therewith and are entitled to all rights evidenced thereby, and that the shares represented thereby are free and clear of all liens, restrictions, adverse claims and encumbrances. In addition, by signing and returning the Transmittal Form, you agree that you will execute and deliver any additional documents reasonably deemed appropriate or necessary by the Exchange Agent in connection with surrender of your certificates.

In addition, by signing and returning the Transmittal Form you hereby appoint the Exchange Agent, as your agent, to effect the submission and exchange of the certificates formerly representing shares of U S WEST, Inc. common stock submitted with the Transmittal Form. All authority conferred or agreed to be conferred in the Transmittal Form (and related instructions) shall be binding upon you and all of your successors, assigns, heirs, executors, administrators and legal representative and shall not be affected by, and shall survive, your death or incapacity.

8. *Daytime Telephone Number*—Please fill in your area code and telephone number where indicated on the Transmittal Form. Having this number will improve our ability to process your exchange.

9. *Lost, Stolen or Destroyed Certificates*—If you cannot locate your certificates representing shares of U S WEST, Inc. common stock, please check the box and complete the Affidavit of Lost or Destroyed Certificates on the back of the Transmittal Form.

AFFIDAVIT OF LOST, STOLEN OR DESTROYED CERTIFICATE(S)

10

THIS FORM IS TO BE COMPLETED **ONLY** IF YOU CANNOT LOCATE YOUR U S WEST, INC. CERTIFICATE(S) (SEE INSTRUCTIONS 9 AND 10)

NAME OF STOCKHOLDER _____

ADDRESS _____

CITY/STATE/ZIP _____

CERTIFICATE NUMBER(S) _____ for _____ share(s) and
_____ for _____ share(s) of U S WEST, Inc. stock.
(If any number is unknown, leave space blank.)

The undersigned person(s) says that:
I am the lawful owner of the above described certificate(s). The certificate(s) has not been endorsed, transferred, assigned or otherwise disposed of. I have made a diligent search for the certificate(s) and have been unable to find them, and make this affidavit for the purpose of inducing the exchange of the certificate(s) without surrender of the certificate(s). I agree to indemnify Seaboard Surety Company from all liabilities, losses, damages, and expenses which it may sustain or incur by reason or account of assuming liability under its Indemnity Bond No. 396475. I hereby agree to surrender the certificate(s) for cancellation should I, at any time, find the certificate(s).

Signature of Shareholder (Affiant) _____
(Dependent) (Indemnitor) (Heirs Individually)

Signature of Co-Shareholder (Co-Affiant) _____
(Dependent) (Indemnitor) (Heirs Individually)

Signed this _____ day of _____, 2000.

Notary Public (Affix Notarial Seal) _____
(Notary required for all replacements of more than 100 shares)

STATE OF _____

COUNTY OF _____

11

Substitute Form W-9

(See Instruction 11)

Part 1—PLEASE PROVIDE YOUR TAXPAYER IDENTIFICATION NUMBER (TIN) IN THE BOX AT THE RIGHT AND CERTIFY BY SIGNING AND DATING BELOW

Social Security No. OR
Employer ID No.

CERTIFICATION—UNDER THE 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 (YOU MUST CROSS OUT ITEM (2) ABOVE IF YOU HAVE BEEN NOTIFIED BY THE IRS THAT YOU ARE SUBJECT TO BACKUP WITHHOLDING BECAUSE OF UNDER REPORTING INTEREST OR DIVIDENDS ON YOUR TAX RETURN).

Part 2—
TIN applied for (or intended to apply for in near future)
CHECK BOX IF APPLICABLE

Part 3—
EXEMPT PAYEE
Attach Certificate of Foreign Status

Department of the Treasury,
Internal Revenue Service

Payer's Request for
Taxpayer Identification
Number
(TIN)

Signature _____

Name _____

Address _____

Date _____

SPECIAL TRANSFER INSTRUCTIONS

12

Shares will be issued in the name shown on the FRONT of this form unless otherwise instructed below. To determine if Signature Guarantee is required, see instruction 12. Issue shares to:

NAME: _____

ADDRESS: _____

Signature Guarantee (See instruction 12)

SPECIAL DELIVERY INSTRUCTIONS

13

A Direct Registration Transaction Advice will be mailed to the address shown on the FRONT of this form (or to the person and address listed above) unless otherwise instructed below, see instruction 13. Mail shares to:

ADDRESS: _____

10. *Affidavit of Lost or Destroyed Certificates*—**This portion of the Transmittal Form should ONLY be completed if you cannot locate your certificates.** Please print clearly all required information including your lost certificate numbers and share amounts, if known. Attach a separate list if more than two certificates have been lost or destroyed.

Please date and sign the Affidavit in the space provided. All persons named on the certificates must sign. It is not necessary to have this form notarized unless the total number of shares represented by lost certificates is 100 or greater.

11. *Substitute Form W-9*—If your Taxpayer Identification Number or TIN (typically your social security number) shown on the front of the Transmittal Form is missing, incorrect or preceded by an “N” (indicating that the TIN is not certified), you must insert your TIN in this space and sign the certification.

If shares are to be issued in a name other than the name that appears on the front of the Transmittal Form, the person in whose name the shares are to be issued must insert his or her TIN in this space and sign the certification. See Instruction 12 below.

For additional information regarding completion of Substitute Form W-9, see the enclosed “Substitute Form W-9 Instructions Regarding Request for Taxpayer Identification Number (TIN) and Certification found on pages 9 and 10 of this booklet”.

12. *Special Transfer Instructions*—Complete this section only if shares are to be issued in a name other than the name that appears on the front of the Transmittal Form. In such case, (i) indicate the full name and address of the transferees, (ii) the transferees must complete and certify their TIN on Substitute Form W-9, (iii) the current registered holders must sign the front of the Transmittal Form, (iv) the current registered holders must have their signatures guaranteed by a financial institution such as a bank or securities broker that is a member of the Securities Transfer Agent Medallion Program, The Stock Exchange Medallion Program, or the New York Stock Exchange, Inc. Medallion Guaranteed Program (a notary is not acceptable), and (v) if signatures are executed in a fiduciary/representative capacity, appropriate certified evidence of transfer authority must be submitted with the Transmittal Form.

13. *Special Delivery and Payment Instructions*—Complete this section only if the Direct Registration Transaction Advice is to be delivered to a person other than the registered holder or to a different address than is shown on the front of the Transmittal Form. Otherwise the Transaction Advice will be sent to the person and the address appearing on the front of the Transmittal Form.

IMPORTANT NOTICE

INSTRUCTIONS FOR CERTIFICATION OF TAXPAYER IDENTIFICATION NUMBER

(Section references are to the Internal Revenue Code.)

Purpose of Form.-A person who is required to file an information return with the IRS must obtain your correct TIN to report income paid to you, real estate transactions, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA. Use Form W-9 to furnish your correct TIN to the requester (the person asking you to furnish your TIN) and, when applicable, (1) to certify that the TIN you are furnishing is correct (or that you are waiting for a number to be issued), (2) to certify that you are not subject to backup withholding, and (3) to claim exemption from backup withholding if you are an exempt payee. Furnishing your correct TIN and making the appropriate certifications will prevent certain payments from being subject to backup withholding.

Note: If a requester gives you a form other than a W-9 to request your TIN, you must use the requester's form.

How To Obtain a TIN.-If you do not have a TIN, apply for one immediately. To apply, get **Form SS-5**, Application for Social Security Number Card (for individuals), from your local office of the Social Security Administration, or **Form SS-4**, Application for Employer Identification Number (for business and all other entities), from your local IRS office.

To complete Form W-9 if you do not have a Tin, write "Applied for" in the space for the TIN in Part I, sign and date the form, and give it to the requester. Generally, you will then have 60 days to obtain a TIN and furnish it to the requester. If the requester does not receive your TIN within 60 days, backup withholding, if applicable, will begin and continue until you furnish your TIN to the requester. For reportable interest or dividend payments, the payer must exercise one of the following options concerning backup withholding during this 60-day period. Under option (1), a payer must backup withholding on any withdrawals you make from your account after 7 business days after the requester receives this form back from you. Under option (2), the payer must backup withhold on any reportable interest or dividend payments made to your account, regardless of whether you make any withdrawals. The backup withholding under option (2) must begin no later than 7 business days after the requester receives this form back. Under option (2), the payer is required to refund the amounts withheld if your certified TIN is received within the 60-day period and you were not subject to backup withholding during that period.

Note: Writing "Applied for" on the form means that you have already applied for a TIN OR that you intend to apply for one in the near future.

As soon as you receive your TIN, complete another Form W-9, include your TIN, sign and date the form, and give it to the requester.

What Is Backup Withholding?-Persons making certain payments to you are required to withhold and pay to the IRS 31% of such payments under certain conditions. This is called "backup withholding." Payments that could be subject to backup withholding include interest, dividends, broker and barter exchange transactions, royalties, nonemployee compensation, and certain payments from fishing boat operators, but do not include real estate transactions.

If you give the requester your correct TIN, make the appropriate certifications, and report all your taxable interest and dividends on your tax return, your payments will not be subject to backup withholding.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. The IRS notifies the requester that you furnished an incorrect TIN, or
3. You are notified by the IRS that you are subject to backup withholding because you failed to report all your interest and dividends on your tax return (for reportable interest and dividends only), or

4. You do not certify to the requester that you are not subject to backup withholding under (3) above (for reportable interest and dividend accounts opened after 1983 only), or

5. You do not certify your TIN. This applies only to reportable interest, dividend, broker, or barter exchange accounts opened after 1983, or broker accounts considered inactive in 1983.

Except as explained in (5) above, other reportable payments are subject to backup withholding only if (1) or (2) above applies. Certain payees and payments are exempt from backup withholding and information reporting. See **Payees and Payments Exempt From Backup Withholding**, below, and **Exempt Payees and Payments under Specific Instructions**, below, if you are an exempt payee.

Payees and Payments Exempt From Backup Withholding.-The following is a list of payees exempt from backup withholding and for which no information reporting is required. For interest and dividends, all listed payees are exempt except item (9). For broker transactions, payees listed in (1) through (13) and a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker are exempt. Payments subject to reporting under sections 6041 and 6041A are generally exempt from backup withholding only if made to payees described in items (1) through (7), except a corporation that provides medical and health care services or bills and collects payments for such services is not exempt from backup withholding or information reporting. Only payees described in items (2) through (6) are exempt from backup withholding for barter exchange transactions, patronage dividends, and payments by certain fishing boat operators.

(1) A corporation, (2) An organization exempt from tax under section 501(a), or an IRA, or a custodial account under section 403(b)(7), (3) The United 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 or instrumentalities, (5) A foreign government or any of its political subdivisions, agencies, or instrumentalities, (6) An international organization or any of its agencies or instrumentalities, (7) A foreign central bank of issue, (8) A dealer in securities or commodities required to register in the United States or a possession of the United States, (9) A futures commission merchant registered with the Commodity Futures Trading Commission, (10) A real estate investment trust, (11) An entity registered at all times during the tax year under the Investment Company Act of 1940, (12) A common trust fund operated by a bank under section 584(a), (13) A financial institution, (14) A middleman known in the investment community as a nominee or listed in the most recent publication of the American Society of Corporate Secretaries, Inc., Nominee List, (15) A trust exempt from tax under section 664 or described in section 4947.

Payments of **dividends** and **patronage dividends** generally not subject to backup withholding include the following

- Payments to nonresident aliens subject to

withholding under section 1441.

- Payments to partnerships not engaged in a trade or business in the United States and that have at least one nonresident partner.

- Payments made by certain foreign organizations.
- Payments of interest generally not subject to backup withholding include the following:
 - Payments of interest on obligations issued by individuals

Note: You may be subject to backup withholding if this interest is \$600 or more and is paid in the course of the payer's trade or business and you have not provided your correct TIN to the payer.

- Payments of tax-exempt interest (including exempt-interest dividends under section 852).
- Payments described in section 6049(b)(5) to nonresident aliens.
- Payments on tax-free covenant bonds under section 1451.

- Payments made by certain foreign organizations.
- Mortgage interest paid by you.

Payments that are not subject to information reporting are also not subject to backup withholding. For details, see section 6041, 6041A(a), 6042, 6044, 6045, 6049, 6050A, and 6050N, and their regulations.

Penalties

Failure To Furnish TIN.-If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil Penalty for False Information With Respect to Withholding.-If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal Penalty for Falsifying Information.-Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs.-If the requester discloses or uses TINs in violations of Federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Name.-If you are an individual, you must generally provide the name shown on your social security card. However, if you have changed your last name, for instance, due to marriage, without informing the Social Security Administration of the name change, please enter your first name, the last name shown on your social security card, and your new last name.

If you are a sole proprietor, you must furnish your **individual** name and either your SSN or EIN. You may also enter your business name or "doing business as" name on the business name line. Enter your name(s) as shown on your social security card and/or as it was used to apply for your EIN on Form SS-4.

Signing the Certification.

1. Interest, Dividend, and Barter Exchange Accounts Opened Before 1984 and Broker Accounts Considered Active During 1983.-You are required to furnish your correct TIN, but you are not required to sign the certification.

2. Interest, Dividend, Broker, and Barter Exchange Accounts Opened After 1983 and Broker Accounts Considered Inactive During 1983.- You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real Estate Transactions.-You must sign the certification. You may cross out item 2 of the certification.

4. Other Payments.-You are required to furnish your correct TIN, but you are not required to sign the certification unless you have been notified of an incorrect TIN. Other payments include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services, payments to a nonemployee for services (including attorney and accounting fees), and payments to certain fishing boat crew members.

5. Mortgage Interest Paid by You, Acquisition or Abandonment of Secured Property, Cancellation of Debt, or IRA Contributions. - You are required to furnish your correct TIN, but you are not required to sign the certification.

6. Exempt Payees and Payments.- If you are exempt from backup withholding, you should complete this form to avoid possible erroneous backup withholding. Enter your correct TIN in Part I, write "EXEMPT" in the block in Part II and sign and date the form. If you are a nonresident alien or foreign entity not subject to backup withholding, give the requester a completed **Form W-8**, Certificate of Foreign Status.

7. TIN "Applied for."-Follow the instructions under How To Obtain a TIN, on page 1, sign and date this form.

Signature.-For a joint account, only the person whose TIN is shown in Part I should sign.

Privacy Act Notice.-Section 6109 requires you to furnish your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, or contributions you made to an IRA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 31% of taxable interest, dividend, and certain other payments to a payee who does not furnish a TIN to a payer. Certain penalties may also apply.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship	The owner ³
For this type of account:	Give name and EIN of:
6. Sole proprietorship	The owner ³
7. A valid trust, estate or pension trust	Legal entity ⁴
8. Corporate	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership	The partnership
11. A broker or registered nominee	The broker or nominee
12. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity

¹ List first and circle the name of the person whose number you furnish.

² Circle the minor's name and furnish the minor's social security number.

³ Show your individual name. You may also enter your business name. You may use your SSN or EIN.

⁴ List first and circle the name of the legal trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.)

Note: If no name is circled when there is more than one name, the number will be considered to be that of the first name listed.