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REQUEST FOR EARNING ENTITY* TAXPAYER IDENTIFICATION NUMBER AND CERTIFICATION

This form is to be used to satisfy the Internal Revenue Service's (IRS) reporting requirements for US Earning Entities. Specifically, it is used:

- To certify the Earning Entity's taxpayer identification number (TIN) to the Alliance of Artists and Recording Companies,
- To certify that the Earning Entity is not subject to backup withholding because of underreporting interest and dividends on the tax return, and
- To claim an exemption from backup withholding if the Earning Entity is an exempt Earning Entity.

Note: All US Earning Entities (including resident aliens) must complete this form. If the US Earning Entity does not complete this form, AARC will be forced to withhold a significant portion of its royalties pursuant to federal tax requirements.

Part I: Taxpayer Identification Number. Provide the US Earning Entity's taxpayer identification number (if the Earning Entity is an individual, fill in social security number).

Taxpayer Identification No.: _____

Check appropriate box: Individual/Sole Proprietor Corporation Partnership

Part II: Certification. Under penalties of perjury, I certify that: _____

- (1) The number shown on this form is my correct taxpayer identification (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) the IRS has not notified me that I am subject to backup withholding taxes, or (c) the IRS has notified me that I am no longer subject to backup withholding.
- (3) I am a United States person (including a US resident alien).

If you are not a United States Earning Entity, you must complete IRS form W-8BEN, W-8IMY or W-8ECI.

Name of Earning Entity _____
 (Printed)

Form Completed By _____
 (Printed) (Signature)

Affiliation with Registrant _____
 (Printed)

Telephone _____ Date _____

* Earning Entity is the Featured Artist or Sound Recording Copyright Owner that has earned the royalties.