DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE PHILADELPHIA, PA 19255 DATE OF THIS NOTICE: NOV. 23, 2003 CP 541
TAXPAYER IDENTIFYING NUMBER:
FORM 1040 TAX PERIOD 12-31-2001

FOR ASSISTANCE CALL US AT:

1-800-829-8922

OR YOU MAY WRITE TO US AT THE ADDRESS SHOWN AT THE BOTTOM LEFT PART OF THIS NOTICE. IF YOU WRITE, BE SURE TO ATTACH THE BOTTOM PORTION OF THIS NOTICE.

BACKUP WITHHOLDING NOTIFICATION

OUR RECORDS SHOW THAT YOU DID NOT TIMELY FILE THE INCOME TAX RETURN REPORTING ALL YOUR INCOME FROM INTEREST, DIVIDENDS OR PATRONAGE DIVIDENDS AND INTEREST YOU OWED ON THIS INCOME ON TIME. WE HAVE WRITTEN TO YOU BEFORE ABOUT THIS PROBLEM.

YOU ARE NOW SUBJECT TO BACKUP WITHHOLDING

WE ARE INSTRUCTING ALL PAYERS OF DIVIDENDS AND INTEREST THAT WE HAVE ON RECORD FOR TYOU, TO BEGIN WITHHOLDING 30% OF THOSE PAYMENTS. IF YOU OPEN A NEW ACCOUNT WITH ANOTHER PAYER AND CERTIFY THAT YOU ARE NOT SUBJECT TO BACKUP WITHHOLDING, YOU MAY BE SUBJECT TO A FINE OF \$1000 AND UP TO ONE YEAR IN PRISON.

BACKUP WITHHOLDING WILL USUALLY REMAIN IN EFFECT UNITL THE END OF THE YEAR. IN ORDER FOR BACKUP WITHHOLDING TO STOP BY JANUARY 1, 2005, YOU MUST PAY ALL AMOUNTS YOU OWE, AND REPORT ALL THE INCOME, RELATED TO BACKUP WITHHOLDING BY OCTOBER 15, 2004. IF YOU DO NOT MEET THE OCTOBER 15 DATE, BACKUP WITHHOLDING WILL CONTINUE FOR THER FOLLOWING YEAR.

NOTES, (1) AT THE END OF EACH CALENDAR YEAR, YOUR PAYERS(S) WILL GIVE YOU A FORM 1099 SHOWING THE AMOUNT OF BACKUP WITHHOLDING. YOU MAY CLAIM THAT AMOUNT AS REGULAR INCOME TAX WITHHOLDING YOUR FEDERAL INCOME TAX RETURN.

(2) HAVING AN INSTALLMENT AGREEMENT TO PAY OVERDUE TAXES WILL NOT AFFECT BACKUP WITHHOLDING.

KEEP THIS PART FOR YOUR RECORDS * DETACH HERE *

SEND THIS PART WITH YOUR PAYMENT OR INQUIRY PLEASE CORRECT ANY ERRORS IN YOUR NAME, ADDRESS OR IDENTIFYING NUMBER

INTERNAL REVENUE SERVICE SERVICE CENTER COLLECTION ** PHILADELPHIA, PA 19255 INT/DIV REF. 525 CP 541
DATE OF THIS NOTICE: 11-23-2003
TAXPAYER TIN.
FORM: 1040 TAX PERIOD: 12-31-2001

SECONDARY SSN: TELEPHONE: BEST TIME TO CALL