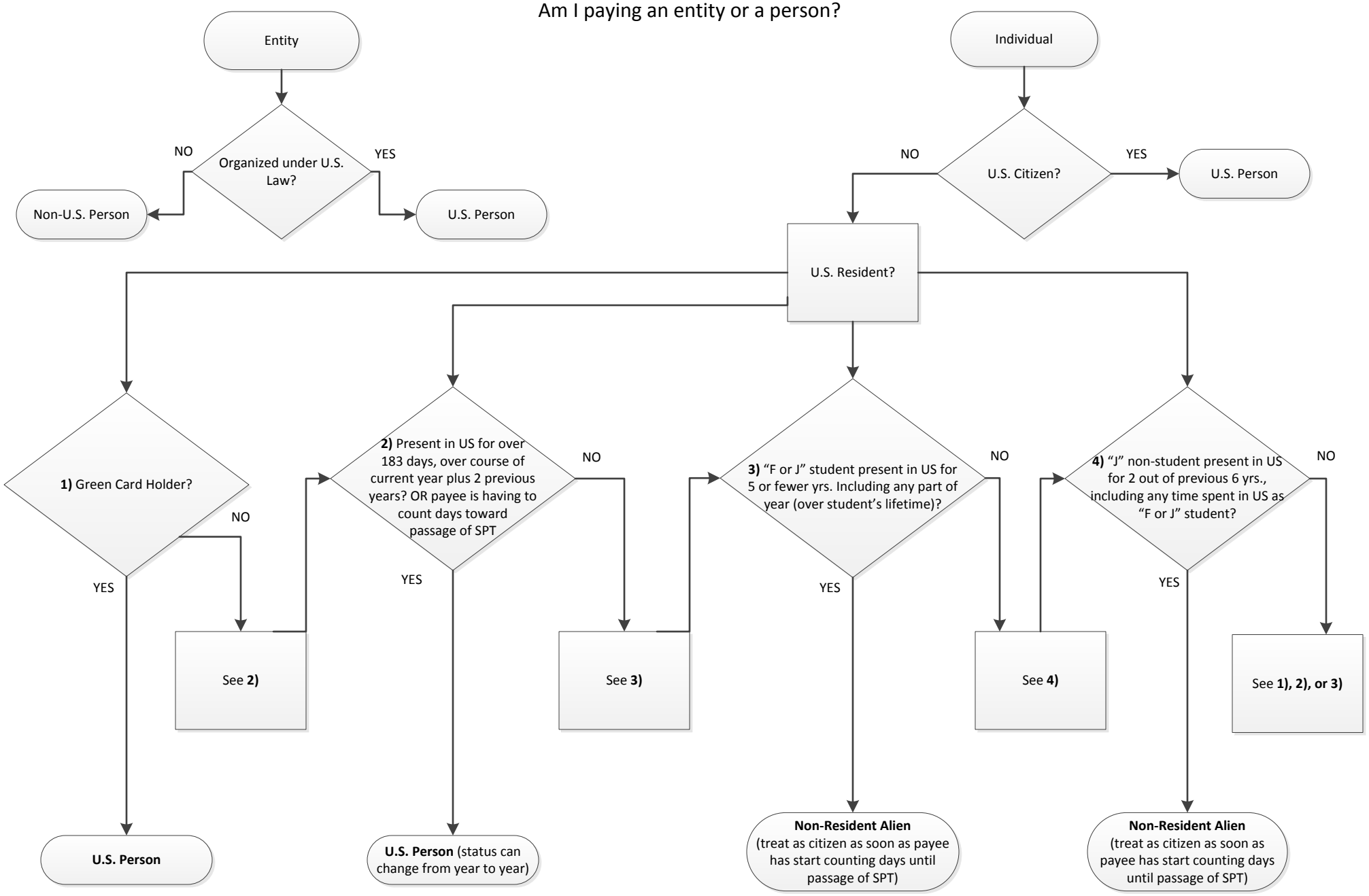
Rev: 2/25/2014

IS MY PAYEE A U.S. OR NON-U.S. PERSON?

Am I paying an entity or a person?



SPT = Substantial Presence Test