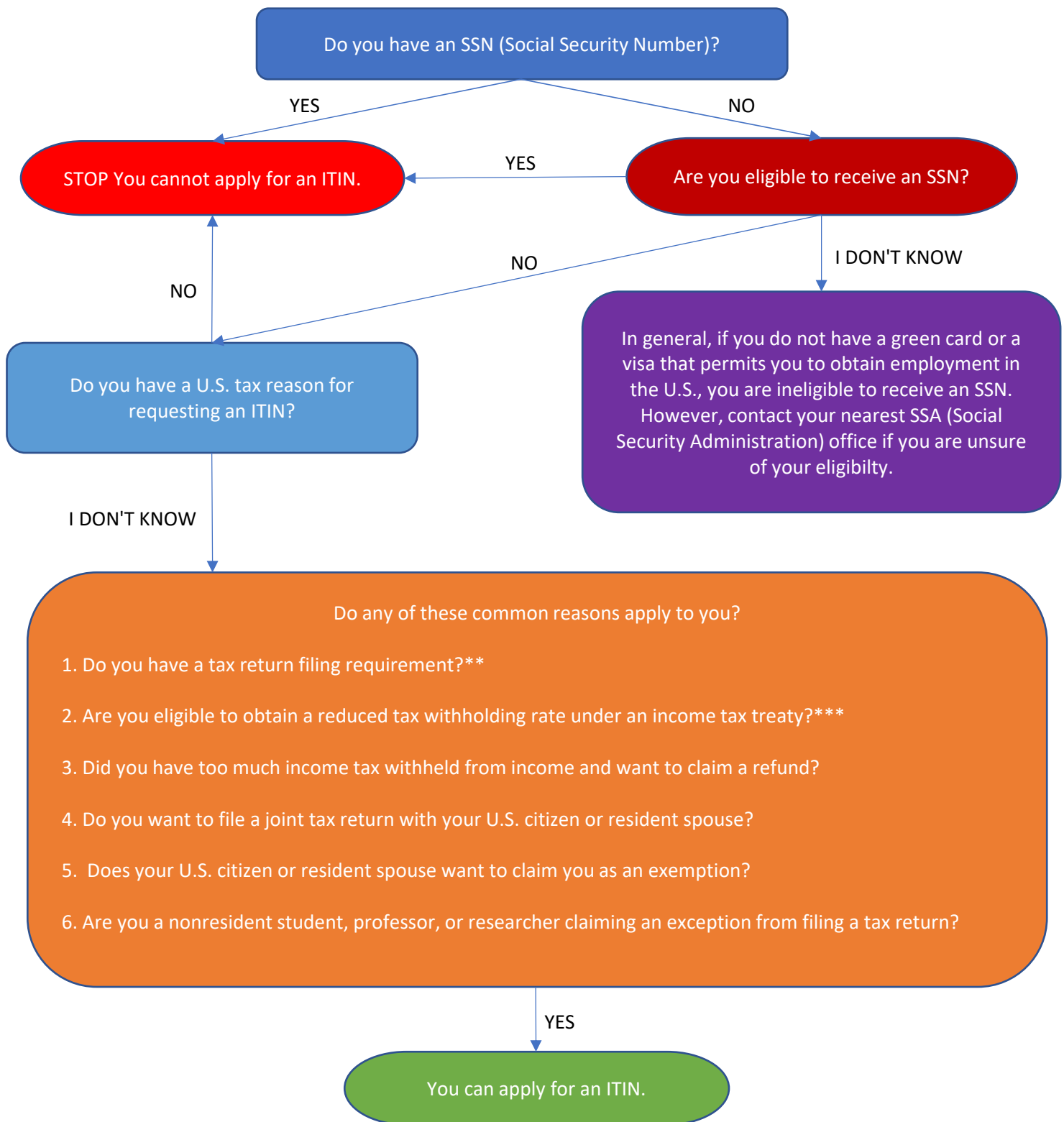


DECISION TREE CAN I APPLY FOR AN ITIN?*



* An ITIN (Individual Taxpayer Identification Number) is a number issued by the IRS (Internal Revenue Service) to individuals who are required for U.S. tax purposes to have a taxpayer identification number but who do not have, and are not eligible to obtain an SSN (social security number).

** See instructions to IRS Form 1040NR, U.S. Nonresident Alien Income Tax Return, for tax return filing requirements.

*** See IRS Publication 901, U.S. Tax Treaties, for treaty information.