

JOHN HANCOCK SIGNATURE SERVICE
 COMPLIANCE DEPARTMENT
 1 JOHN HANCOCK WAY STE 1000
 BOSTON, MA 02217-1000

U.S Income Tax Filing Requirements

Every nonresident alien individual, nonresident alien fiduciary, and foreign corporation with United States income, including income that is effectively connected with the conduct of a trade or business in the United States, must file a United States income tax return. However, no return is required to be filed by a nonresident alien individual, nonresident alien fiduciary, or a foreign corporation if such person was not engaged in a trade or business in the United States at any time during the tax year and if the tax liability of such person was fully satisfied by the withholding of United States tax at the source. (Corporations file Form 1120-F; all others file Form 1040NR (or Form 1040NR-EZ if eligible).) You may get the return forms and instructions at any United States Embassy or consulate or by writing to: National Distribution Center, P.O. Box 8903, Bloomington, IL 61702-8903, U.S.A.

Exemption Authority for Exemption

Code	Authority for Exemption
01	Income effectively connected with a U.S. trade or business
02	Exempt under an Internal Revenue Code section (income other than portfolio interest)
03	Income is not from U.S. sources
04	Exempt under tax treaty
05	Portfolio interest exempt under an Internal Revenue Code section
06	Qualified intermediary that assumes primary withholding responsibility
07	Withholding foreign partnership or withholding foreign trust
08	U.S. branch treated as a U.S. person
09	Qualified intermediary represents income is exempt

Form 1042-S		Foreign Person's U.S. Source Income			2006		OMB No. 1545-0096	
Dept. of the Treasury Internal Revenue Service		Subject To Withholding			AMENDED		PRO-RATA BASIS REPORTING	
							Copy B for Recipient	
1 Income code	2 Gross income	3 Withholding allowances	4 Net income	5 Tax rate	6 Exemption code	7 U.S. Federal tax withheld	8 Amount repaid to recipient	
06	\$428.20			30.00	00	\$128.46		
9 Withholding agent's EIN				14 Recipient's U.S. TIN, if any				
<input checked="" type="checkbox"/> EIN <input type="checkbox"/> QI-EIN				<input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN <input type="checkbox"/> QI-EIN				
10 WITHHOLDING AGENT'S name and address (including ZIP code)				15 Recipient's country of residence for tax purposes			16 Country code	
JOHN HANCOCK SIGNATURE SERVICE COMPLIANCE DEPARTMENT 1 JOHN HANCOCK WAY STE 1000 BOSTON, MA 02217-1000 1-800-225-5291				BERMUDA			BD	
				17 NONQUALIFIED INTERMEDIARY'S (NQI'S)/ FLOW-THROUGH ENTITYS name			18 Country code	
				19 NQI's/Flow-through entity's address				
11 Recipient's account number (optional)			12 Recipient code					
0010100101050667			01					
13 RECIPIENT'S name (first name, initial and last name), street address, city or town, province or state, and country (including postal code)				20 NQI's/Flow-through entities TIN, if any				
				21 PAYER'S name and TIN (if different from withholding agent's)				
				22 State income tax withheld		23 Payer's state tax no.		24 Name of state