## Form **W-9**

(Rev. August 2013) Department of the Treasury Internal Revenue Service

## Request for Taxpayer Identification Number and Certification

Give Form to the requester. Do not send to the IRS.

	Name (as shown on your income tax return)		
	Vocational Technologies, LLC		
5.	Business name/disregarded entity name, if different from above		
Print or type Specific Instructions on page	Check appropriate box for federal tax classification:	Exemptions (see instructions):	
	☐ Individual/sole proprietor ☐ C Corporation ☐ S Corp	tion Partnership Trust/estate	
	Illulvioual/sole proprietor	Exempt payee code (if any)	
	Limited liability company. Enter the tax classification (C=C corpo	tion, S=S corporation, P=partnership) ▶P Exemption from FATCA reporting code (if any)	
	Other (see instructions) ►  Address (number, street, and apt. or suite no.)	Requester's name and address (optional)	
	66 Kelly Rd City, state, and ZIP code		
See			
S	Salem, NH 03079		
	List account number(s) here (optional)		
Pai	Taxpayer Identification Number (TIN)		
Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line Social security number			
reside entitie	hid backup withholding. For individuals, this is your social secuent alien, sole proprietor, or disregarded entity, see the Part I in states, it is your employer identification number (EIN). If you do not	ructions on page 3. For other         -      -	
	n page 3.	4 for guidelines on whose Employer identification number	
	If the account is in more than one name, see the chart on pager to enter.	4 7 - 1 6 9 4 7 2 0	
Par	t II Certification		
Under penalties of perjury, I certify that:			
1. The number shown on this form is my correct taxpayer identification number (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) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and			
3. I am a U.S. citizen or other U.S. person (defined below), and			
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.			
Certi beca intere gene	fication instructions. You must cross out item 2 above if you use you have failed to report all interest and dividends on your	tive been notified by the IRS that you are currently subject to backup withholding x return. For real estate transactions, item 2 does not apply. For mortgage llation of debt, contributions to an individual retirement arrangement (IRA), and quired to sign the certification, but you must provide your correct TIN. See the	
Sigi Her		Date > 10/4 8 2016	
Ga	neral Instructions	withholding tax on foreign partners' share of effectively connected income, and	
	on references are to the Internal Revenue Code unless otherwise noted	4. Certify that FATCA code(s) entered on this form (if any) indicating that you are	
Section references are to the Internal Revenue Code unless otherwise noted. exempt from the FATCA reporting, is correct.			

Future developments. The IRS has created a page on IRS.gov for information about Form W-9, at <a href="https://www.irs.gov/w9">www.irs.gov/w9</a>. Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.

## **Purpose of Form**

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, payments made to you in settlement of payment card and third party network transactions, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- 1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
  - 2. Certify that you are not subject to backup withholding, or
- 3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the

Note. If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

**Definition of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.