

## Request for Taxpayer Identification Number and Certification

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

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A check appropriate box for federal tax classification; check only one of the following seven boxes:    Individual/sole proprietor or   C Corporation   S Corporation   Partnership   Trust/estate   Corporation   Corpor		1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.						
Individual/sole proprietor or C Corporation S Corporation Partnership Trust/estate single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the ax classification of the single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the ax classification of the single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the ax classification of the single-member covere.  Note, For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the ax classification of the single-member owner.  Note, For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the ax classification of the single-member owner.  Other (see instructions) >  Part II Taxpayer Identification Number (TIN)  Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see How to get a TIN on page 3.  Part 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 no longer 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 no longer subject to backup withholding as a result		2 Business name/disregarded entity name, if different from above						
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## **General Instructions**

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

## **Purpose of Form**

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.

By signing the filled-out form, you:

- 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 withholding tax on foreign partners' share of effectively connected income, and
- 4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.