## Form W-9

(Rev. December 2014)
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.

Internal	nevertide del vice	is line blank.				
	Name (as shown on your income tax return). Name is required on this line; do not leave this					
	2 Business name/disregarded entity name, if different from above					
See Specific Instructions on page 2.	3 Check appropriate box for federal tax classification; check only one of the following sever  Individual/sole proprietor or ☐ C Corporation ☐ S Corporation ☐ Part single-member LLC ☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation  Note. For a single-member LLC that is disregarded, do not check LLC; check the appro the tax classification of the single-member owner. ☐ Other (see instructions) ▶  5 Address (number, street, and apt. or suite no.) ☐ City, state, and ZIP code ☐ City, state, and ZIP code ☐ City, state, and ZIP code ☐ City account number(s) here (optional)	n, P=partnership) ▶ opriate box in the line a		4 Exemptions (concertain entities, no instructions on page Exempt payee cod Exemption from Front Code (if any)  (Applies to accounts main and address (options)	t individua ge 3): e (if any)  ATCA repo	rting
Part I Taxpayer Identification Number (TIN)  Statement TIN in the properties have The TIN provided must match the name given on line 1 to avoid Social security number						
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 <i>How to get a TIN</i> on page 3.						87
Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for						
	es on whose number to enter.			-		
Part	l Certification					
Under p	enalties of perjury, I certify that:					
1. The	number shown on this form is my correct taxpayer identification number (or I am	waiting for a numb	er to be is	ssued to me); and		
Servi	not subject to backup withholding because: (a) I am exempt from backup withhold (IRS) that I am subject to backup withholding as a result of a failure to report nger subject to backup withholding; and	olding, or (b) I have all interest or divide	not been ends, or (c	notified by the Int c) the IRS has not	ternal Revified me t	venue that I am
3. lam	a U.S. citizen or other U.S. person (defined below); and					
4. The F	ATCA code(s) entered on this form (if any) indicating that I am exempt from FAT	CA reporting is con	rect.			
oecause nterest p generally	ation instructions. You must cross out item 2 above if you have been notified by you have failed to report all interest and dividends on your tax return. For real equals, acquisition or abandonment of secured property, cancellation of debt, core, payments other than interest and dividends, you are not required to sign the cores on page 3.	estate transactions, ntributions to an ind	item 2 do	es not apply. For tirement arranger	mortgag	je ), and
Sign Here	Signature of U.S. person ▶ MM MM	Date ► 6	5/16/16			

## **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 <a href="https://www.irs.gov/fw9">www.irs.gov/fw9</a>.

## **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.