Form **W-9** (Rev. December 2014)

Department of the Treasury

Request for Taxpayer Identification Number and Certification

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

Internal Revenue Service																					
	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.																				
Print or type See Specific Instructions on page 2.	2 B	Business name/o	lisregarded entity	name, if di	ifferent fron	m above	'e							-							
	3 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 single-member LLC I imited lightlift company. Enter the tax elemification (C-C corporation S-S corporation Parametership)											in	Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any)								
	Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner.											l l	Exemption from FATCA reporting code (if any)								
	☐ Other (see instructions) ▶											(Ar	(Applies to accounts maintained outside the U.S.)								
	5 Address (number, street, and apt. or suite no.) Request								ester's	ter's name and address (optional)											
	6 C	6 City, state, and ZIP code																			
	7 L	ist account num	ber(s) here (optio	nal)																	
Par	t I	Taxpay	er Identific	ation N	lumber	(TIN))														
Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid Social secur										ecuri	ty nun	nber									
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</i>										-		-[
TIN on page 3.																					
Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for							Er	nploy	er ide	ntifica	tion r	ion number									
guidelines on whose number to enter.										-											
Par	t II	Certific	cation																		
Unde	pen	alties of perjui	ry, I certify that	:	-																
1. Th	e nur	mber shown o	n this form is n	ny correct	taxpayer	r identifi	fication	numb	ber (or	I am wa	aiting for	r a nun	nber t	o be	issue	ed to i	ne); a	ınd			
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 a	mal	J.S. citizen or	other U.S. pers	son (define	ed below):); and															
			ntered on this f	•	•	•	t I am ex	exemp	pt from	FATCA	reportir	ng is co	orrect	t .							
becau intere gener instru	ise yest pa ally, p ction	ou have failed iid, acquisition	ns. You must o to report all into or abandonmon or than interest	terest and ent of secu	l dividend: ured prop	ds on yo perty, ca	our tax r	return ation o	n. For r of debt	eal esta , contrib	ite trans outions t	action: to an ir	s, itei ndivid	n 2 d lual re	loes i	not ap nent a	ply. f rrang	or mo	ortgag t (IRA	ge), and	t
Sign Here		Signature of U.S. person ▶	•								D	ate ►									

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.