

**Request for Taxpayer  
 Identification Number and Certification**

Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

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

1	1 Name (as shown on your income account). Name is required or this line; do not leave this blank.
2	2 Business name (or expected entity name, if different from above).
3	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.
4	4 Description (this applies to certain entities, not individuals; see instructions on page 2c). <input type="checkbox"/> Individual proprietor or <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Partnership single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C-C corporation, S-S corporation, P-Partnership) > _____ notes. Check the appropriate box in the line above for the tax classification of the single-member entity. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the corporation the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, enter the LLC > _____ if disregarded from the corporation check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) > _____ <input type="checkbox"/> Action (number, street, and apt. or unit number) & instructions. <span style="float: right;">Report by name and address (optional)</span>
5	5 EIN, state, and zip code
6	6 Use account number(s) here (optional)

**Part I 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. Per instructions, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see How to get a TIN, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see What Name and Number To Give the Requester for guidelines on whose number to enter.

Check Social Security number	<input type="checkbox"/> <input type="checkbox"/> - <input type="checkbox"/> - <input type="checkbox"/> <input type="checkbox"/>
or	<input type="checkbox"/> <input type="checkbox"/> - <input type="checkbox"/> <input type="checkbox"/>
Check Employer Identification number	<input type="checkbox"/> <input type="checkbox"/> - <input type="checkbox"/> <input type="checkbox"/>

**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 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 coding entered on this form (if any) indicating that my exemption/FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. Per mail return instructions, item 2 does not apply. For non-mail return paths, acquisition or abandonment of owned property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

**Sign** **Name** **Signature of  
 U.S. person**

Date: >

**General Instructions**

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

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

**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), alternative 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 items 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-BASIC (various types of income, gains, losses, or gross proceeds)
- Form 1099-MISC (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-B (proceeds from real estate transactions)
- Form 1099-K (payment card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceling 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, later.