Form (Rev. October 2018)
Department of the Treasury
Internal Revenue Service

## Request for Taxpayer Identification Number and Certification

► Go to www.irs.gov/FormW9 for instructions and the latest information.

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

	1	Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.												
	2 Business name/disregarded entity name, if different from above													
Print or type. Specific Instructions on page 3.	3	neck appropriate box for federal tax classification of the person whose name is entered on line 1. Check only <b>one</b> of the llowing seven boxes.				4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):								
		Individual/sole proprietor or					Exempt payee code (if any)							
		Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partner												
Print or type.		<b>Note:</b> Check the appropriate box in the line above for the tax classification of the single-member of LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the canother LLC that is <b>not</b> disregarded from the owner for U.S. federal tax purposes. Otherwise, a single is disregarded from the owner should check the appropriate box for the tax classification of its own	he LL	.C is	and (if any)									
<u>c</u> i	lг							(Applies to accounts maintained outside the U.S.)						
Spe	5	Address (number, street, and apt. or suite no.) See instructions.	,					e and address (optional)						
See						,								
S	6	6 City, state, and ZIP code												
	7 List account number(s) here (optional)													
Pai	tΙ	Taxpayer Identification Number (TIN)												
Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid  Social sec						curity	curity number							
backup withholding. For individuals, 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 <i>How to get a</i>							-	-						
TIN, later.														
Note: If the account is in more than one name, see the instructions for line 1. Also see What Name and							ridentification number							
Numb	er	To Give the Requester for guidelines on whose number to enter.				-								
Par	t II	Certification							-					
		nalties of perjury, I certify that:												
1. The	· nu	mber shown on this form is my correct taxpayer identification number (or I am waiting for	a numbe	er to	be is	sued	to me	; and						
2. I ar Se	n n	ot subject to backup withholding because: (a) I am exempt from backup withholding, or (be e (IRS) that I am subject to backup withholding as a result of a failure to report all interest of ger subject to backup withholding; and	) I have r	not b	een	notifie	d by t	he Inte						
3. I ar	n 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.

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. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured 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.

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Signature of U.S. person ▶



## **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.

## **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)

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- 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, later.