(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.

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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 Limited flability 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. Other (see instructions) ►					Exemptions (codes apply only to certain entities, not individuals, see instructions on page 3). Exempt payee code (if any) Exemption from FATCA reporting code (if any).					
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Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information 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 1009-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
- * Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

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 payes. 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