(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.														
Print or type. See Specific Instructions on page 3.	2 Business name/disregarded entity name, if different from above														
	following	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only <b>one</b> of the following seven boxes.     Individual/sole proprietor or						certa	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):						
									Exempt payee code (if any)						
	Limite	Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶									_				
	<b>Note:</b> Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is <b>not</b> disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.							s code	Exemption from FATCA reporting code (if any)						
	l	Other (see instructions)							(Applies to accounts maintained outside the U.S.)						
								me and address (optional)							
	6 City, state, and ZIP code														
	7 List account number(s) here (optional)														
Pai	ti T	axpayer Identifi	cation Number	(TIN)											
. ,						Social	ecurity 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.										•					
							er ident	r identification number							
Number To Give the Requester for guidelines on whose number to enter.															
								-			.				
Par	ill C	ertification										•			
Unde	penalties o	of perjury, I certify that	ıt:												
2. I ar Sei	n not subject vice (IRS) th	own on this form is ret to backup withholo nat I am subject to ba ect to backup withho	ding because: (a) I an ackup withholding as	n exempt from back	up withholding, or (b	) I have n	ot beer	notifie	d by the	Inter					
3. I ar	n a U.S. citi	zen or other U.S. per	son (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.

Signature of Here U.S. person ▶

Sign

## **General Instructio** Section references are to the Internal Revenue Code unless otherwise

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 taxpaver 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)

Date ▶

- 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,