(Rev. December 2014) Department of the Treasury Internal Revenue Service

Request for Taxpayer Identification Number and Certification

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.		
See Specific Instructions on page 2.	2 Business name/disregarded entity name, if different	t from above	
	Note. For a single-member LLC that is disregards the tax classification of the single-member owner. ☐ Other (see instructions) ► 5 Address (number, street, and apt. or suite no.) 6 City, state, and ZIP code	ation S Corporation Partnership tion (C=C corporation, S=S corporation, P=partners led, do not check LLC; check the appropriate box in	Fire the fact of t
	7 List account number(s) here (optional)		
Par	t I Taxpayer Identification Numb	per (TIN)	
reside entitie TIN or Note. guidel	p withholding. For individuals, this is generally yount alien, sole proprietor, or disregarded entity, sels, it is your employer identification number (EIN), a page 3. If the account is in more than one name, see the ines on whose number to enter.	ee the Part I instructions on page 3. For other If you do not have a number, see <i>How to get</i>	or
Part II Certification			
	penalties of perjury, I certify that: a number shown on this form is my correct taxpa	aver 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 ai	m a U.S. citizen or other U.S. person (defined bel	low); and	
	FATCA code(s) entered on this form (if any) indic		g is correct.
Certif becau interes genera Instruc	ication instructions. You must cross out item 2 se you have failed to report all interest and divide at paid, acquisition or abandonment of secured pally, payments other than interest and dividends, ctions on page 3.	above if you have been notified by the IRS the ends on your tax return. For real estate transa property, cancellation of debt, contributions to	at you are currently subject to backup withholding actions, item 2 does not apply. For mortgage on individual retirement arrangement (IRA), and
Sign Here		Da	te ▶
General Instructions		• Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T	

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
- Form 1099-S (proceeds from real estate transactions)
- . Form 1099-K (merchant card and third party network transactions)

- 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 payed. 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.