**Request for Taxpayer Identification Number and Certification**

**Form W-9**

**Department of the Treasury**

**Internal Revenue Service**

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

**General Instructions**

**Print or type on this page. See Specific Instructions on page 2.**

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.
3. Check appropriate box for federal tax classification; check only one of the following seven boxes:
   - Individual/sole proprietor or single-member LLC
   - Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership)
   - Other (see instructions)

4. 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) (Applies to accounts maintained outside the U.S.)

5. Address (number, street, and apt. or suite no.)
6. City, state, and ZIP code

7. List 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. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see How to get a TIN on page 3.

**Note.** If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

8. Social security number

9. Employer identification number

**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 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 on page 3.

**Sign Here**

Signature of U.S. person

Date

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