

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.

3. I am 4. The Certific ou havacquisi	cation instructions. You must cross out item 2 above if you have been not ve failed to report all interest and dividends on your tax return. For real estation or abandonment of secured property, cancellation of debt, contribution nan interest and dividends, you are not required to sign the certification, but Signature of U.S. person	ified by the IRS that you te transactions, item 2 ns to an individual reti t you must provide yo	ou are cui 2 does no rement ar	rrently s t apply rangem : TIN. S	. For n nent (II	nortgag RA), an e instru	ge inte d gen	erest p erally,	aid, paym	ents		
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3. I am 4. The	(),	•	J								use	
3. I am	FATCA code(s) entered on this form (if any) indicating that I am exempt	· trom FAI(:A renortir										
	a U.S. citizen or other U.S. person (defined below); and	. (FATOA										
2. I am Serv	number shown on this form is my correct taxpayer identification number not subject to backup withholding because: (a) I am exempt from backice (IRS) that I am subject to backup withholding as a result of a failure onger subject to backup withholding; and	kup withholding, or (b) I have r	ot bee	n noti	ified by	the I	nterna			am	
	penalties of perjury, I certify that:	er (or Lam waiting for	a numba	r to bo	ieeur	ad to m	10). or	nd				
Part												
Numbe	er To Give the Requester for guidelines on whose number to enter.				-							
ΠΝ, la	s, it is your employer identification number (EIN). If you do not have a nuter. If the account is in more than one name, see the instructions for line 1		(Or Employer identification number								
backup withholding. For individuals, this is generally your social security number (SSN). How resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For						-		-				
Enter y	your TIN in the appropriate box. The TIN provided must match the name			Social	secur	security number						
Par	7 List account number(s) here (optional) Taxpayer Identification Number (TIN)											
	6 City, state, and ZIP code											
See												
Spe	5 Address (number, street, and apt. or suite no.) See instructions.		Request	er's nan	ne and	addres	ss (opt	ional)				
cific	is disregarded from the owner should check the appropriate box for the tax ☐ Other (see instructions) ►	classification of its owr	ner.		(A	pplies to a	ccounts	maintaine	d outside	the U.S	S.)	
Print or type. c Instructions	Note: 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 not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that						Exemption from FATCA reporting code (if any)					
ction	☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶						-					
Print or type. Specific Instructions on page	☐ Individual/sole proprietor or ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate single-member LLC						instructions on page 3): Exempt payee code (if any)					
age 3.	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.						4 Exemptions (codes apply only to certain entities, not individuals; see					
	2 Business name/disregarded entity name, if different from above											
-												

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-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)
- 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.