## Form **W-9** (Rev. December 2014)

(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.

						_					
Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return). Name is required on this	is 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 C Corporation S Corporation Partnership Trust/estate single-member LLC					4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):					
	Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶					Exempt payee code (if any)					
Print or type : Instructions	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.				e for	Exemption from FATCA reporting code (if any)					
F 5	☐ Other (see instructions) ▶					(Applies to accounts maintained outside the U.S.)					
pecifi	5 Address (number, street, and apt. or suite no.)		Requester's name and ad				dress (op	tional	)		
See S	6 City, state, and ZIP code										
	7 List account number(s) here (optional)					_					
Par	t I Taxpayer Identification Number (TIN)	<u> </u>									
Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid Social sect						curity 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 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 fo ines on whose number to enter.	r line 1 and the chart on page	e 4 for Employer identification number								
galaci	inco on whose number to enter.				-						
Part	Certification Certification										
	penalties of perjury, I certify that:										
1. The	number shown on this form is my correct taxpayer identification	on number (or I am waiting for	a numb	oer to	be issi	ued t	o me); a	and			
Ser	n not subject to backup withholding because: (a) I am exempt for vice (IRS) that I am subject to backup withholding as a result of longer subject to backup withholding; and	rom backup withholding, or (b) a failure to report all interest of	) I have or divid	not b ends,	een no or (c) 1	otified the IF	i by the RS has i	Inter notifie	nal Re ed me t	venue that I am	
3. I an	n 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	g is cor	rect.							
Certifi because interest generationstructions	cation instructions. You must cross out item 2 above if you hat se you have failed to report all interest and dividends on your tast paid, acquisition or abandonment of secured property, cancel ally, payments other than interest and dividends, you are not recations on page 3.	eve been notified by the IRS the ex return. For real estate transa llation of debt, contributions to	at you actions,	are cu item lividu:	2 does	men	apply, f	or m	ortgag	e and	
Sign Here	Signature of U.S. person ▶	Da	to ►								
General Instructions		• Form 1098 (home mor	tgage In	lerest)	), 1098-l	E (stu	dent loar	n inter	est), 10!	98-T	
Section	references are to the Internal Revenue Code unless otherwise noted.	(tuition)	• Form 1099-C (canceled debt)								
	developments, Information about developments affecting Form W-9 (su		o debil)								

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 (ATIN), 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 brokers)
- Form 1099-S (proceeds from real estate transactions)
- · Form 1099-K (merchant card and third party network transactions)

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 payee. 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.