

# Request for Taxpayer Identification Number and Certification

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

▶ **Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.**

|   |   |  |  |
|---|---|--|--|
| <b>Print or type<br/>See Specific Instructions on page 3.</b> | <b>1</b> Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.  |  |  |
|   | <b>2</b> Business name/disregarded entity name, if different from above   |  |  |
|   | <b>3</b> 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.<br><input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate<br><input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____<br><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.<br><input type="checkbox"/> Other (see instructions) ▶ | <b>4</b> Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):<br><br>Exempt payee code (if any) _____<br><br>Exemption from FATCA reporting code (if any) _____<br><br><i>(Applies to accounts maintained outside the U.S.)</i> |  |
|   | <b>5</b> Address (number, street, and apt. or suite no.) See instructions.  | Requester's name and address (optional)  |  |
|   | <b>6</b> City, state, and ZIP code  |  |  |
|   | <b>7</b> List account number(s) here (optional)   |  |  |

|  |   |                                       |  |
|--|---|---------------------------------------|--|
| <b>Part I</b>  | <b>Taxpayer Identification Number (TIN)</b> |                                       |  |
| 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 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 TIN</i> , later. |   | <b>Social security number</b>         |  |
| <b>Note:</b> If the account is in more than one name, see the instructions for line 1. Also see <i>What Name and Number To Give the Requester</i> for guidelines on whose number to enter.   |   | <b>or</b>                             |  |
|  |   | <b>Employer identification number</b> |  |

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|--|----------------------|
| <b>Part II</b>   | <b>Certification</b> |
| 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.  |                      |
| <b>Certification instructions.</b> 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. |                      |

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|------------------|----------------------------|--------|
| <b>Sign Here</b> | Signature of U.S. person ▶ | Date ▶ |
|------------------|----------------------------|--------|