(Rev. October 2018) Department of the Treasury Internal Revenue Service

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.

-	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.				
Print or type. See Specific Instructions on page 3.	2 Business name/disregarded entity name, if different from above				
	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. 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): Exempt payee code (if any)		
	☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶				
	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 is disregarded from the owner should check the appropriate box for the tax classification of its owner.			Exemption from FATCA reporting code (if any)	
	Other (see instructions) ►			(Applies to accounts maintained outside the U.S.)	
	5 Address (number, street, and apt. or suite no.) See instructions.		Requester's name a	nd address (optional)	
	6 City, state, and ZIP code				
	7 List account number(s) here (optional)				
Part I Taxpayer Identification Number (TIN)					
backu reside entitie TIN, la Note:	f the account is in more than one name, see the instructions for line	umber (SSN). However, for Part I, later. For other a number, see <i>How to ge</i>	or a ta or	identification number	
	er To Give the Requester for guidelines on whose number to enter.			-	
Part					
Under penalties of perjury, I certify that:					
 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 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 for Part II, later.					
Sign Here	Signature of U.S. person ▶		Date ►		
General Instructions		• Form 1099-DIV (div funds)	Form 1099-DIV (dividends, including those from stocks or mutual funds)		
Sectio noted.	references are to the Internal Revenue Code unless otherwise	• Form 1099-MISC (proceeds)	• Form 1099-MISC (various types of income, prizes, awards, or gross		
Future developments. For the latest information about developments		Form 1099-B (stock or mutual fund sales and certain other			

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)

- 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.