(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.

	i Marrie (as sri	own on your income	tax return). Name is requir	ed on this line; do not leave this line bia	IIIK.	
Print or type. See Specific Instructions on page 3.	2 Business na	me/disregarded entit	y name, if different from al	pove		
	3 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.  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) ▶				2.6pt payor code (ii airi)/	
	<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.					code (if any)
	Other (se	e instructions) ►				(Applies to accounts maintained outside the U.S.)
	5 Address (number, street, and apt. or suite no.) See instructions.			Requester's name	and address (optional)	
	6 City, state, a	nd ZIP code				
7		number(s) here (option	,			
Part	Tax	payer Identific	cation Number (T	N)		
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.						
Note: If the account is in more than one name, see the instructions for line 1. Also see What Name and Number To Give the Requester for guidelines on whose number to enter.					me and Employe	er identification number
Part	∐ Cer	tification			1 1	
Under	penalties of p	erjury, I certify tha	t:			
<ol> <li>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</li> <li>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</li> </ol>						
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.						
you hav	e failed to reption or abando	ort all interest and onment of secured   d dividends, you ar	dividends on your tax re property, cancellation of e not required to sign th	ou have been notified by the IRS that turn. For real estate transactions, ite debt, contributions to an individual r e certification, but you must provide	m 2 does not apply. F retirement arrangeme	nt (IRA), and generally, payments
Sign Here	Signature U.S. pers	e of Usu	Phellyn		Date ► 1/1	1/24

## U.S. person ▶ **General Instructions**

Section references are to the Internal Revenue Code unless otherwise

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-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 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.