**General Instructions**

Section references are to the Internal Revenue Code unless otherwise noted.

**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). The TIN must be included on the Form W-9, and is needed on any subsequent information returns. 

**Specific Instructions**

- 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
  - Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership).

  **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.

- Check appropriate box for state tax classification; check only one of the following seven boxes:
  - Individual
  - Partnership
  - Limited liability company
  - Other (see instructions).

- Address:
  - National, state, and zip code
  - City, state, and zip code
  - Street address
  - Other (see instructions).

- See specific instructions on page 3.

- Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

- Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
  - Exempt payee code (if any) 5
  - Exemption from FATCA reporting code (if any) N/A

- Future developments.

- 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 the 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 any 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.

**Certification**

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 subject to backup withholding because:
   - (a) I am exempt from backup withholding, or
   - (b) I have not been notified by the Internal Revenue Service that I am subject to backup withholding; and
   - (c) the IRS has notified me that I am not subject to backup withholding.
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) indcating 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 or dividends on your tax return. For real estate transactions, Item 2 does not apply. For mortgage interest paid in an account for a foreign non-U.S. entity, the IRS must obtain your correct taxpayer identification number (TIN) to avoid backup withholding. See What is backup withholding? on page 2.

**Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):**

- Exempt payee code (if any) 5
- Exemption from FATCA reporting code (if any) N/A

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**Purpose of Form**

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   - (c) the IRS has notified me that I am not subject to backup withholding.
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