Form (Rev. January 2005)
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.

page 2.	Name (as shown on your income tax return)								
Print or type Specific Instructions on pa	Business name, if different from above								
	Check appropriate box: ☐ Individual/ ☐ Corporation ☐ Partnership ☐ Other ▶				Exempt from backup withholding				
Print o	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)							
pecific	City, state, and ZIP code								
See S	List account number(s) here (optional)								
Part	Taxpayer Identification Number (TIN)							_	
Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to a backup withholding. For individuals, this is your social security number (SSN). However, for a reside alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, your employer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i> on page 3.			Social sec						
<b>Note.</b> If the account is in more than one name, see the chart on page 4 for guidelines on whose numb to enter.		e number	Employer	identifi	cation	numbe	er 		
Part	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	g for a numb	oer to be i	ssued	to me)	, and			
Re	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. Iar	n a U.S. person (including a U.S. resident alien).								
withhol For mo arrange	ation instructions. You must cross out item 2 above if you have been notified by the IRS ding because you have failed to report all interest and dividends on your tax return. For rtgage interest paid, acquisition or abandonment of secured property, cancellation of dement (IRA), and generally, payments other than interest and dividends, you are not requivour correct TIN. (See the instructions on page 4.)	real estate to	ransaction ions to an	s, item individ	n 2 doe dual ref	s not tireme	apply. nt		
Sign Here	Signature of U.S. person ▶	Date ▶							

## Purpose of Form

A person who is required to file an information return with the IRS, must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

**U.S. person.** Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- 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.

**Note.** If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

For federal tax purposes you are considered a person if you are:

- An individual who is a citizen or resident of the United States.
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States, or

• Any estate (other than a foreign estate) or trust. See Regulations sections 301.7701-6(a) and 7(a) for additional information.

**Foreign person.** If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the recipient has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

- 1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
  - 2. The treaty article addressing the income.
- 3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.