

Request for Taxpayer Identification Number and Certification

Give form to the
requester. Do not
send to the IRS.

Print or type
See Specific Instructions on page 2.

Name (as shown on your income tax return)	
Business name, if different from above	
Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) ▶	
Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
City, state, and ZIP code	
List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

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 your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number
: :
: :
or
Employer identification number
: :

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Part II 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 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).

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 on page 4.

Sign Here	Signature of U.S. person ▶	Date ▶
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General Instructions

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

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.

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. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

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.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,

- The U.S. grantor or other grantor of a grantor trust and not the trust itself.
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign persons. 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 payee 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 for location in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China Income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if he or she stays in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 24, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exemption (under paragraph 2 of the first protocol) is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to request that exemption.

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-9.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operations. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester.
2. You do not furnish your TIN when required (see Part II instructions on page 3 for details).
3. The IRS tells the requester that you furnished an incorrect TIN.

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return for reportable interest and dividends only, or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above for reportable interest and dividends accounts opened after 1/1/03 only.

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate instructions for the requester of Form W-9.

Also see **Special rules for partnerships** on page 1.

Penalties

Falsely to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment. Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name and you are not notified about informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name" line.

Limited liability company (LLC). Check the "Limited liability company" box only and enter the appropriate code for the tax classification ("C" for disregarded taxpayer, "S" for corporation, "P" for partnership) in the space provided.

For a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Regulations section 301.7701-2, enter the owner's name on the "Name" line. Enter the LLC's name on the "Business name" line.

For an LLC classified as a partnership or a corporation, enter the LLC's name on the "Name" line and any business, trade, or DBA name on the "Business name" line.

Other entities. Enter your business name as shown on required federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name" line.

Note. You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status. Then check the "Exempt payee" box in the line following the business name, sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends. Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

- The following payees are exempt from backup withholding:
1. An organization exempt from tax under section 501(c), any IRA, or a qualified account under section 402(a)(7) if the account satisfies the requirements of section 401(b)(5).
 2. The United States or any of its agencies or instrumentalities.
 3. A state, the District of Columbia, a possession of the United States, or any of its political subdivisions or instrumentalities.
 4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
 5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation.
7. A foreign central bank of issue.
8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States.
9. A futures commission merchant registered with the Commodity Futures Trading Commission.
10. A real estate investment trust.
11. An entity registered as all three during the tax year under the Investment Company Act of 1940.
12. A common trust fund operated by a bank under section 504(a).
13. A financial institution.
14. An individual known in the investment community as a nominee or custodian, or
15. A trust exempt from tax under section 664 or described in section 4947.

The chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payee listed above, 1 through 15.

If the payment is for . . .	TIN(s) the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 8
Broker transactions	Exempt payees 1 through 15. Also, a person registered under the Investment Advisors Act of 1940 who regularly acts as a broker
Broker exchange transactions and brokerage dividends	Exempt payee 1 through 6
Payments over \$500 required to be reported and direct sales over \$5,000*	Generally, exempt payees 1 through 7

*See Form 1085-MISC, Miscellaneous Income, and its instructions. However, the following payments made to a corporation (including gross proceeds sold to an investor under section 505(b)), even if the attorney is a corporation and reportable on Form 1085-MISC, are not exempt from backup withholding: medical and health care payments, exempt fees, and payments for services paid by a federal executive agency.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have one and are not eligible to get an SSN, enter your TIN as your IRS Individual Taxpayer Identification Number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see **How to get a TIN below**.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see Limited liability company (LLC) on page 2), enter the owner's SSN or EIN. If the owner is a trust, do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN. Note. See the chart on page 4 for further clarification of names and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, fill out Form SS-4, Application for a Social Security Card, from your local Social Security Administration office or get the form online at www.ssa.gov. You may also get this form by calling 1-800-772-1234. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting www.irs.gov or by calling 1-800-TAX-FORMS (1-800-829-5878).

If you are subject to multiple Form W-9s but do not have a TIN, enter "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to realty interests, you must sign the form before you are subject to backup withholding on payments. The 90-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon. Consider a disregarded domestic entity that has a foreign owner exempt from backup withholding under Form W-9.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be required to sign by the withholding agent even if lines 1, 4, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign below required. Exempt payees, see Exempt Payee on page 1.

Signatures requirements. Complete the certification as indicated in 1 through 6 below.

1. Interest, dividend, and broker exchange accounts opened before 1984 and broker accounts established before 1985. You must give your correct TIN, but you do not have to sign the certification.
2. Interest, dividend, broker, and broker exchange accounts opened after 1985 and broker accounts established during 1985. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

2. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise, medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).
5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529, IRA, Coverdell ESA, Archer MSA or RRA), contributions to or distributions from, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN or EIN at:
1. Individual	The individual
2. Two or more individuals (joint account)	The address of the account, if 2 individuals, the last individual on the account
3. Discretion account of a donor (Lifetime IRA or Roth IRA)	The donor
4. A real estate mortgage (rent greater is also listed)	The address owner*
5. Securities, debt, or other asset that is not a legal or valid trust under state law	The trustee
6. Sole proprietorship or disregarded entity owned by an individual	The owner

For this type of account:	Give name and EIN at:
7. Discretionary asset not owned by an individual	The owner
8. A valid trust, entity, or pension trust	Legal entity*
9. Deposits or LLC forming separate entity on Form 992	The corporation
10. Securities, education, or other non-employment organization	The corporation
11. Partnership or multi-member LLC	The partnership
12. A broker or registered securities	The broker or company
13. Account with the Department of Agriculture in the name of a publicly traded company or state or local government, school district, or local government	The public entity

*Let last party state the name of the person whose number you furnish. If only one person is a joint account then an SSN, the primary taxpayer must be furnished.

*Give the street address and the city, state and ZIP.

*You must show your individual name and you may also enter your business or "DBA" name on the second name line. You may substitute your SSN or EIN if you have one, and list the EIN number on the last line.

*Let last party state the name of the trust, entity, or pension trust. Do not include the TIN of the parent corporation or trustee unless the legal entity level is not completed in the account that also has benefit rates for participants in part 1.

Note. If no name is entered when more than one name is listed, the number will be considered to be that of the first name listed.

Privacy Act Notice

Privacy. The Internal Revenue Code requires you to provide your correct TIN to persons who must the information returns with the IRS to report interest, dividends, and certain other income paid to you, regardless of whether you paid. The acquisition or abandonment of secured property, cancellation of debt, or qualified tuition program payments and to help verify the accuracy of your tax returns. The IRS may use the information to determine if you are eligible for certain tax benefits, and to other, state, the District of Columbia, and U.S. possessions to carry out their law. We may also disclose the information to other entities under a tax treaty, to federal and state agencies to enforce federal tax laws, or to federal or state agencies and intelligence agencies to conduct research.

You must provide your TIN without 99% of the tax return. Payments must generally withhold 28% of taxable interest, dividend, and certain other payments to a person whose correct TIN is given to a payer. Certain penalties may also apply.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An Identity Theft may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

- To reduce your risk:
- Protect your SSN.
 - Ensure your employer is protecting your SSN, and
 - Be careful when choosing a tax preparer.

Call the IRS at 1-800-829-1040 if you think your identity has been used inappropriately for tax purposes. Victims of identity theft who are experiencing economic harm or a system problem, or are having help in resolving problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from unsolicited emails or phishing schemes. Phishing is the creation and use of email and includes attempts to mimic legitimate business emails and a system problem, or are having help in resolving problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

The IRS does not initiate contacts with taxpayers via email. Also, the IRS does not request personal detailed information through email or text messages for the PIN number, passwords, or other account information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward the message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS personal property to the Treasury Inspector General for Tax Administration at 1-800-368-4488. You can forward suspicious emails to the Federal Trade Commission at www.ftc.gov or contact them at www.consumer.gov/idtheft or 1-877-477-4778.

Visit the IRS website at www.irs.gov to learn more about Identity Theft and how to reduce your risk.