

Request for Taxpayer Identification Number and Certification

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

Go to www.irs.gov/FormW9 for instructions and the latest information.

Before you begin, Purpose of Form

2

3a

one

3b

How to get a TIN

Employer identification number

Note: If you are an individual, give your TIN to the requester. If you are an employer, you must give your TIN to the requester.

Table with 10 columns for EIN digits and a hyphen.

Part II Certification

Signature of U.S. person

Date

Certification instructions.

Sign Here

General Instructions

Future developments

What's New

www.irs.gov/FormW9

Purpose of Form

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Foreign person.

Foreign person means a person who is not a U.S. person. For purposes of this section, a person is a U.S. person if the person is an individual who is a citizen of the United States, a resident alien, or a corporation, partnership, estate, or trust that is organized under the laws of the United States or a state, territory, or possession of the United States, or the District of Columbia.

Nonresident alien who becomes a resident alien.

Nonresident alien who becomes a resident alien means a person who is a nonresident alien as of the beginning of the calendar year and becomes a resident alien during the calendar year. For purposes of this section, a person is a resident alien if the person is an individual who is not a citizen of the United States and is present in the United States for a substantial period of time during the calendar year.

become a resident alien for purposes of chapter 1 for purposes of chapter 1

If you are a nonresident alien a non-resident alien request a waiver of the

By signing this form, you are certifying that you are a U.S. person. If you are a foreign person, you are certifying that you are a nonresident alien who becomes a resident alien during the calendar year. If you are a nonresident alien who becomes a resident alien during the calendar year, you are certifying that you are a resident alien for purposes of this section. If you are a nonresident alien who does not become a resident alien during the calendar year, you are certifying that you are a nonresident alien for purposes of this section.

Caution: **Withholding.** What is backup withholding? Backup withholding is required if you do not have your backup withholding certificate on file with the IRS. If you do not have a backup withholding certificate, you must file one with the IRS. If you do not have a backup withholding certificate, you must file one with the IRS.

By signing the filled-out form you are certifying that you are a U.S. person. If you are a foreign person, you are certifying that you are a nonresident alien who becomes a resident alien during the calendar year. If you are a nonresident alien who becomes a resident alien during the calendar year, you are certifying that you are a resident alien for purposes of this section. If you are a nonresident alien who does not become a resident alien during the calendar year, you are certifying that you are a nonresident alien for purposes of this section.

FATCA Reporting

Note: If you are a U.S. person, you must file a FATCA report with the IRS. If you are a foreign person, you must file a FATCA report with the IRS. If you are a nonresident alien who becomes a resident alien during the calendar year, you must file a FATCA report with the IRS.

Definition of a U.S. person.

A U.S. person means an individual who is a citizen of the United States, a resident alien, or a corporation, partnership, estate, or trust that is organized under the laws of the United States or a state, territory, or possession of the United States, or the District of Columbia.

Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding.

Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding means determining whether you are a U.S. person for purposes of this section. If you are a U.S. person, you must file a FATCA report with the IRS. If you are a foreign person, you must file a FATCA report with the IRS. If you are a nonresident alien who becomes a resident alien during the calendar year, you must file a FATCA report with the IRS.

By signing this form, you are certifying that you are a U.S. person. If you are a foreign person, you are certifying that you are a nonresident alien who becomes a resident alien during the calendar year. If you are a nonresident alien who becomes a resident alien during the calendar year, you are certifying that you are a resident alien for purposes of this section. If you are a nonresident alien who does not become a resident alien during the calendar year, you are certifying that you are a nonresident alien for purposes of this section.

Part II. Certification

I certify that the information provided on this form is true and correct to the best of my knowledge and belief. I understand that providing false information is a violation of the Internal Revenue Code and may result in the imposition of penalties, including fines and imprisonment. I understand that the IRS may audit this information and may require me to provide supporting documentation. I understand that the IRS may disclose this information to other government agencies for law enforcement purposes. I understand that the IRS may disclose this information to other government agencies for law enforcement purposes. I understand that the IRS may disclose this information to other government agencies for law enforcement purposes.

Signature requirements. I certify that I am the individual who is the owner of the accounts listed on this form and that I am the individual who is responsible for the accounts listed on this form.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.

I certify that I am the owner of the accounts listed on this form and that I am the individual who is responsible for the accounts listed on this form.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.

I certify that I am the owner of the accounts listed on this form and that I am the individual who is responsible for the accounts listed on this form.

3. Real estate transactions.

I certify that I am the owner of the accounts listed on this form and that I am the individual who is responsible for the accounts listed on this form.

4. Other payments.

I certify that I am the owner of the accounts listed on this form and that I am the individual who is responsible for the accounts listed on this form.

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5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABL accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.

I certify that I am the owner of the accounts listed on this form and that I am the individual who is responsible for the accounts listed on this form.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
<input checked="" type="checkbox"/> I am the owner of the accounts listed on this form and I am the individual who is responsible for the accounts listed on this form.	<input checked="" type="checkbox"/> I am the owner of the accounts listed on this form and I am the individual who is responsible for the accounts listed on this form.
<input checked="" type="checkbox"/> I am the owner of the accounts listed on this form and I am the individual who is responsible for the accounts listed on this form.	<input checked="" type="checkbox"/> I am the owner of the accounts listed on this form and I am the individual who is responsible for the accounts listed on this form.
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