

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.

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Befor	е у	bu begin. For guidance related to the purpose of Form W-9, see <i>Purpose of Form</i> , below.	•												
	1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/dis entity's name on line 2.)											egarded			
Print or type. See Specific Instructions on page 3.	2	2 Business name/disregarded entity name, if different from above.													
	3a	Check the appropriate box for federal tax classification of the entity/individual whose name is entered only one of the following seven boxes. Individual/sole proprietor C corporation S corporation Partnership	. Chec			4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):									
		LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead che box for the tax classification of its owner.		te	Exempt payee code (if a Exemption from Foreigr Compliance Act (FATCA					n Account Tax					
		Other (see instructions)							code (if any)						
	3b	If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions						(Applies to accounts maintained outside the United States.)							
	5	Address (number, street, and apt. or suite no.). See instructions.	Reques	ter's na	ame	e and	and address (optional)								
	6	City, state, and ZIP code													
	7	7 List account number(s) here (optional)													
Par	t I	Taxpayer Identification Number (TIN)													
						ecuri	curity number								
								T							
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.							_		_						
						er identification number									
Note: If the account is in more than one name, see the instructions for line 1. See also What Name and Number To Give the Requester for guidelines on whose number to enter.					-				T						
Par	t III	Certification				- 1						·			
Unde	· pe	nalties of perjury, I certify that:													
1. The	nu	mber shown on this form is my correct taxpayer identification number (or I am waiting for	a numb	er to b	e i	ssue	d to	me)	; and						
Ser	vice	nt subject to backup withholding because (a) I am exempt from backup withholding, or (b) (IRS) that I am subject to backup withholding as a result of a failure to report all interest per subject to backup withholding; and						,							
3. I ar	n a	J.S. citizen or other U.S. person (defined below); and													
4. The	FA	TCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reportir	ng is cor	rect.											
becau acquis	se y sitio	ion instructions. You must cross out item 2 above if you have been notified by the IRS that you have failed to report all interest and dividends on your tax return. For real estate transaction or abandonment of secured property, cancellation of debt, contributions to an individual retainterest and dividends, you are not required to sign the certification but you must provide you	ons, item tirement	n 2 doe arrang	es r	not ap nent (l	oply. IRA),	. For , and	morto d, gene	gage erally	intere , payı	est paid ments			

General Instructions

Signature of

U.S. person

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

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*.

What's New

Sign

Here

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they