

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.

| | | |
|--|---|---|
| Print or type. See Specific Instructions on page 3. | <p>1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.</p> <p>2 Business name/disregarded entity name, if different from above</p> <p>3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.</p> <p> <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ <input type="checkbox"/> Other (see instructions) ▶ _____ </p> <p> <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate </p> <p>Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.</p> | <p>4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):</p> <p>Exempt payee code (if any) _____</p> <p>Exemption from FATCA reporting code (if any) _____</p> <p><small>(Applies to accounts maintained outside the U.S.)</small></p> |
| | <p>5 Address (number, street, and apt. or suite no.) See instructions.</p> <p>6 City, state, and ZIP code</p> <p>7 List account number(s) here (optional)</p> | <p>Requester's name and address (optional)</p> |

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 generally your social security number (SSN). However, for a 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 *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

| | |
|--|--|
| Social security number | |
| <input type="text"/> - <input type="text"/> - <input type="text"/> | |
| or | |
| Employer identification number | |
| <input type="text"/> - <input type="text"/> | |

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); and
4. The FATCA code(s) entered on this form (if any) indicating 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 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 for Part II, later.

| | | |
|------------------|----------------------------|--------|
| Sign Here | Signature of U.S. person ▶ | Date ▶ |
|------------------|----------------------------|--------|

| | |
|--|---|
| | Make sure the W9 form revision date (top left) is marked January 2014 or newer. |
| | Select this and your individual name MUST appear in box 1 and any alias or dba's in box 2. |
| | Select one of these, you will list your Company name in box 1 and any alias or dba's in box 2. |
| | Fill out section as labeled. |
| | Enter your social <u>or</u> employer identification number, not both. |
| | Manually sign and date the W9. We cannot accept digital signatures. |

HOW TO COMPLETE YOUR W-9 FORM

| <i>If your Business Structure or Tax Classification is:</i> | Line 1 of W-9 (Legal Name) | Line 2 of W-9 (Alias/DBA) | Line 3 of W-9 (Check the box next to...) | Taxpayer Identification |
|---|---------------------------------------|--------------------------------------|--|--------------------------------|
| Individual | Individual's Name | Leave Blank | Individual/Sole Proprietor/Single-Member LLC | Social Security Number |
| Sole Proprietor | Individual's Name | Business Name | Individual/Sole Proprietor/Single-Member LLC | Social Security or Employer ID |
| Single-Member LLC | Individual's Name | Business Name | Individual/Sole Proprietor/Single-Member LLC | Social Security or Employer ID |
| Limited Liability Company (LLC) | Business Name | Alias/DBA/Other Names | Limited Liability Company (LLC) | Employer ID |
| C Corporation | Business Name | Alias/DBA/Other Names | C Corporation | Employer ID |
| S Corporation (S-Corp) | Business Name | Alias/DBA/Other Names | S Corporation | Employer ID |
| Partnership | Business Name | Alias/DBA/Other Names | Partnership | Employer ID |
| Non-Profit | Non-Profit Name | Alias/DBA/Other Names | Other: "Nonprofit corporation exempt under IRS Code Section _____" | Employer ID |
| Trust Estate | Business Name | Alias/DBA/Other Names | Trust Estate | Employer ID |

Don't leave Line 1 blank.

Vendors who list "non-Profit" in the other field must specify the tax code that qualifies them as a non-profit, i.e. 501(c)(3), 501(c)(6), etc.