

Request for Taxpayer Identification Number and Certification

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

Print or type Specific Instructions on page 2.	Name (as reported on your income tax return)						
	Business name, if different from above						
	Check appropriate box: ☐ Individual/ Corporation ☐ Partnership ☐ Other ►			Exempt from backup withholding			
	Address (number, street, and apt. or suite no.)	Requester's	s name and	address (op	tional)		
l pecific	City, state, and ZIP code						
See S	List account number(s) here (optional)						
Part	Taxpayer Identification Number (TIN)						
backu alien, s	your TIN in the appropriate box. The TIN provided must match the name given on Line of withholding. For individuals, this is your social security number (SSN). However, for a sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other en mployer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i>	resident tities, it is	Social security number				
Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose to enter.			Employer	identificatio	n numb	er	
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							
Re	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 a	m a U.S. person (including a U.S. resident alien).						
withho For mo arrang	cation instructions. You must cross out item 2 above if you have been notified by the IR Iding because you have failed to report all interest and dividends on your tax return. Fo ortgage interest paid, acquisition or abandonment of secured property, cancellation of dement (IRA), and generally, payments other than interest and dividends, you are not reque your correct TIN. (See the instructions on page 4.)	r real estate t ebt, contribut	ransaction ions to an	s, item 2 d individual	oes not retireme	apply. ent	
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 Regulation section 301.7701-6(a) for additional information.

Foreign person. If you are a foreign person, 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 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.