Form W-9

Request for Taxpayer Identification Number and Certification

Print Name or the
See Specific Instructions on page 2.
See Specific Instructions on page 2.
See Specific Instructions on page 2.

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 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 5.

Note: If the account is in more than one name, see the instructions for line 1 and 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 if 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 (definest 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 on page 5.

Sign Here

Signature of U.S. person
Date

General Instructions

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

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/f9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1098 (mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)
- Use Form W-9 only if you are a U.S. person (including a resident alien) to provide your correct TIN.

If you do not return Form W-9 to the requester, you might be subject to backup withholding. See What is backup withholding? on page 2.

By signing the filled-out form, you agree:
1. That the TIN you are giving is correct (or you are waiting for a number to be issued),
2. 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, and
4. That FATCA code(s) entered on this form (if any) indicating that you are exempt are correct. See What is FATCA reporting? on page 2 for further information.
Note: If you are a U.S. person and a requestee gives you a form other than Form W-9 to request your TIN, you must use the requestor’s form if it is substantially similar to this Form W-9.

Declaration 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 any foreign country or of the foreign states;
• An estate (other than a foreign estate); or
• A domestic trust (as defined in Regulations section 301.7701-2).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay or withhold a withholding tax under section 1441 on any foreign partners’ share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1441 require a partnership to presume that a partner is a foreign person, and use the section 1441 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 Form W-2 (see Publication 515, Withholding 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 the tax law of the United States when such tax would otherwise impose 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 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 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 addressed.
3. The Article number (or location) in the 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 on the greater of the 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 his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first protocol to the U.S.-China treaty stated April 30, 1996 that the 5-year limitations on nonresident aliens to continue to apply even after the Chinese student becomes a resident alien of this United States. A Chinese student who qualifies for this exemption (under paragraph 2 of the first protocol) and is still not allowed to claim an exemption from U.S. tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requestor the appropriate completed Form W-9 or Form W-23.

Back-up Withholding

What is back-up withholding? Persons making certain payments to you must withhold income tax according to the IRS 941 of such payments. This is called "back-up withholding." Payments that may be subject to backup withholding include interest, taxes, tax-exempt interest, dividends, and other income for trade or business transactions. rents, royalties, nonemployee pay, payments made in satisfaction of payment card and third-party network transactions, and certain payments from financial local operators. 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 requestor your 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 TIN to the requestor.
2. You do not certify TIN when required (see the Part II instructions on page 3 of this form).
3. The IRS tells the requestor 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).
5. You do not certify to the requestor that you are not subject to backup withholding if the IRS determined that you are not subject to backup withholding or if you are not subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only).

Certain payers and payments are exempt from backup withholding. See Exemption code on page 3 and the separate instructions for the Requestor of Form W-9 for more information.

Also see Special rules for partnerships above.

What is FATCA reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders who are subject to U.S. tax. Certain accounts are exempt from FATCA reporting. See Exemption from FATCA reporting code on page 3 and the instructions for the Requestor of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payer if you are no longer an exempt payer and if it affects reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer pay tax exempt, in addition, you must furnish a new Form W-9 to the IRS if your TIN changes for the account; for example, if the grantor of a grantor trust class.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requestor, you are subject to a penalty of $50 for each failure unless your failure is due to reasonable cause and the failure is not due to a 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.

Instruction of TINs. If this requestor discloses or uses TINs in violation of federal law, the requestor may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; do not leave this line blank. The name should be the next to the TIN. If this Form W-9 is for a joint account, list first, and then, the name of the person or entity whose number you entered in Part I of Form W-9.

a. Individual. Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card.

b. Entity. Enter the entity’s name as shown on your tax return. This name must be the same as the name entered on the Form 1065/1066/10652, 1066, 1065-SS, 1065S, or 1065B.

Note. TIN applicant: Enter your individual name as it was entered on your Form W-9 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ, 1066, 1065-SS, 1065S, or 1065B.

c. Sole proprietor or single-member LLC. Enter the individual’s name as shown on your tax return. Enter only the name of the business, trade, or doing business as (DBA) name on line 2.

d. Partnership, LLC that is not a single-member LLC, G Corporation, or S Corporation. Enter the entity’s name as shown on the entity’s tax return on line 1 and any business, trade, or DBA name on line 2.

e. Other entities. Enter your name as shown on required U.S. federal tax documents on line 1. 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 line 2.

f. Disregarded entity. For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a “disregarded entity.” See Regulations section 301.7701-3(c)(3)(i). Enter the owner’s name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. This owner’s name on line 1 should be the same name shown on the income tax return on which the entity should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner’s name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity’s name on line 2. “Business name/disregarded entity name.” If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.
### Line 2
If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

### Line 3
Check the appropriate box in line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box in line 3.

**Limited Liability Company (LLC):** If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company (LLC)" box and enter "P" in the space provided. If the LLC has elected Form 8332 or 2553 to be taxed as a corporation, check the "Limited Liability Company (LLC)" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company (LLC)" box instead check the first box in line 3 "Individual/s sole proprietor or single-member LLC."

### Line 4, Exemptions
If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in line 4 any codes that may apply to you.

**Exempt payers**
- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment cards or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorney fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding.
1. An organization exempt from tax under section 501(c), any IRA, or a custodial account under section 403(a) if the account satisfies the requirements of section 401(k).
2. The United States or any of its agencies or instrumentalities.
3. A state, the District of Columbia, a U.S. commonwealth or possession, or any of its political subdivisions or instrumentalities.
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities.
5. A church.
6. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession.
7. An entity registered with the Commodity Futures Trading Commission.
8. A real estate investment trust.
9. An entity registered at all times during the tax year under the Investment Company Act of 1940.
10. A commons trust fund operated by a bank under section 584(a).
11. An financial institution.
12. A intermediary known in the investment community as a nominee or custodian.
13. A trust exempt under section 664 or described in section 4947(a)(10).

The following chart shows types of payments that may be exempt from backup withholding.
The chart applies to the exempt payees listed above, 1 through 13.

<table>
<thead>
<tr>
<th>If the payment is for . . .</th>
<th>THEN the payment in exempt for . . .</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest and dividend payments</td>
<td>All exempt payees except for 7</td>
</tr>
<tr>
<td>Broker transactions</td>
<td>Exempt payees 1 through 4 and 6 through 11 and all C corporations.</td>
</tr>
<tr>
<td>Better exchange transactions and parlor house dividends</td>
<td>Exempt payees 1 through 4</td>
</tr>
<tr>
<td>Payments over $600 required to be reported and direct sales over $5,000</td>
<td>Generally, exempt payees.</td>
</tr>
<tr>
<td>Payments made in settlement of payment card or third party network transactions</td>
<td>Exempt payees 1 through 4</td>
</tr>
</tbody>
</table>

1. See Form 1099-MISC, Miscellaneous Income, and its instructions.

2. However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6049, and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(c)(3) or any individual retirement plan as defined in section 7701(a)(37)
B—The United States or any of its agencies or instrumentalities.
C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities.
D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1).
E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(b)(1).
F—A dealer in securities, commodities, or derivative financial instruments (including nonprincipal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state.
G—A real estate investment trust.
H—A regulated investment company as defined in section 581(a) or an entity registered at all times during the tax year under the Investment Company Act of 1940.
I—A common trust fund as defined in section 584(a).
J—A bank as defined in section 581.
K—A broker.
L—A trust exempt from tax under section 664 or described in section 4947(a)(10).
M—A tax exempt trust under a section 403(b) plan or section 457(g) plan.

Note. You may wish to confer with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

### Line 5
Enter your address (number, street, and apartment or suite number). This is where the requestor of this Form W-9 will mail your information return.

### Line 6
Enter your city, state, and ZIP code.

### Part I. Taxpayer Identification Number (TIN)

**Enter your TIN in the appropriate box.** If you are a minor alien and you do not have and are not eligible to get an SSN, your TIN is 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 SSN, 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 this page), enter your owner’s SSN (or EIN), if the owner has one. Do not enter the disregarded entity’s TIN. 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 name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. 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 IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requestor. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-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.** Enter "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Cautions. A domestic U.S. entity that has a foreign owner must use the appropriate Form W-8.
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 requested to sign by the withholding agent even if Items 1, 4, or 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required), in the case of a disregarded entity, the person identified on the line 1 must sign. Exempt payees, see Exempt payee code earlier.

Signature requirements. Complete the certification as indicated in Items 1 through 5 below.

1. Interest, divisor, and broker exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividends, broker, and broker exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or back-up 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.

3.突击 transactions. You must sign the certification. You may cross out Item 2 in 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 made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys, including payments to corporations.

5. Mortgages 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 HSA contributions or distributions, 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 of:

1. Individual.
2. Two or more individuals (joint account).
3. Custodian account of a minor: (Uniform Gift to Minors Act)
4. a. The usual revocable savings trust granted is also trust.
   b. So-called trust account that is not a revocable trust under state law
5. Sole proprietorship or disregarded entity owned by an individual
6. Grantor trust filed under Optional Form 1099 Filing Method 1: see Regulations section 1.671-4A(5)(A)

7. Disregarded entity not owned by an individual
8. A valid trust, estate, or pension trust.
9. Corporation or LLC electing corporate status under Code Sec. 883 or Sec. 7523.
10. Association, club, religious, charitable, educational, or other tax-exempt organization
11. Partnership or multi-member LLC
12. A broker or registered nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or nonprofit that receives agricultural program payments
14. Grantor trust filing under the Form 1041 Filing Method or optional Form 1099 Filing Method 2: see Regulations section 1.671-4A(5)(A)
15. The owner
16. Legal entity
17. The organization
18. The partnership
19. The broker or nominee
20. The public entity
21. The trust

List first and circle the name of the person whose number you furnish. If only one person on a joint account has a TIN, then the person's number must be furnished.

Circle the owner's name and furnish the owner's SSN.

You must show your individual name and you may also enter your business or EIN name on the "business establishment's entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

Let the name and circle the name of the trust, estate, or pension trust. Do not take the TIN of the personal representative or trustee unless the legal entity itself is not designed in the amount box. Also, for entities for partnerships organized to manage limited business entities, you may use the TIN of the legal entity itself. Note, Grantor also must provide a Form W-9 to trustee of trust.

Note, if your name is claked when more than one names is listed, the number will be considered to be that of the first named listed.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other consumer identity theft that 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 in protecting your SSN, and
 Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4555, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Services (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4779 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation or sending of emails or websites designed to dupe legitimate business emails or websites. The most common tactic is sending an email to a user falsely claiming to be a legitimate legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiates contacts with taxpayers via email. Also, the IRS does not request personal detailed information (through email or ask taxpayers for the PIN numbers, passwords, or similar second access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4444.

You can forward suspicious emails to this Federal Trade Commission at: spamcenter.usa.gov or contact them at www.ftc.gov/idtheft or 1-877-438-4338.

Visit IRS.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6103 of the Internal Revenue Code requires you to provide your correct TIN to persons (including fiduciary agencies) who are required to file information returns with the IRS, to report interest, dividends, or certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, the cancellation of debt; or contributions you make to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to others, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividends, and certain other payments to a payee who does not give a TIN to the payee. Certain penalties may also apply for providing false or fraudulent information.