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

	2 Business name/disregarded entity name, if different from above					
Print or type. fic Instructions on page 3.	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only following seven boxes. ☐ Individual/sole proprietor or C Corporation S Corporation Partnership T single-member LLC ☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ►	y one of the rust/estate 4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any)				
	Note: Check the appropriate box in the line above for the tax classification of the single-member owner. D LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner o another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-mem is disregarded from the owner should check the appropriate box for the tax classification of its owner.	f the LLC is				
eci	Other (see instructions) ►	(Applies to accounts maintained outside the U.S.)				
P See Specific	5 Address (number, street, and apt. or suite no.) See instructions.	ster's name and address (optional)				
	6 City, state, and ZIP code					
	7 List account number(s) here (optional)					
Par	t I Taxpayer Identification Number (TIN)					
	your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid	Social security number				
reside	p withholding. For individuals, this is generally your social security number (SSN). However, for a nt alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other sit is your employer identification number (EIN). If you do not have a number, see <i>How to get a</i>					

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

Certification Part II

TIN. later.

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 ►	10-	D	Date ►

General Instructions

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.

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 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)

or

Employer identification number

- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home 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 with a TIN, you might be subject to backup withholding. See What is backup withholding, later.