

Request for Taxpayer Identification Number and Certification

Go to www.irs.gov/Form990 for instructions and the latest information.

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

Before you begin: For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Part 1 Fill in specific information on page 1.	1	Name of individual. If an entity is required (for a sole proprietor or disregarded entity, enter the owner's name on line 1), and enter the business or disregarded entity's name on this line.	
	2	Business name (disregarded entity name, if different from above)	
	3a	Check the appropriate box to indicate the classification of the entity/individual whose name is entered on line 1. Check only one of the following owner boxes. <input type="checkbox"/> Individual proprietor <input type="checkbox"/> S corporation <input type="checkbox"/> C corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> LLC. Enter the tax classification (S, C, partnership, S, or C corporation, P, Partnership) <input type="checkbox"/> _____ <i>Note:</i> Check the "LLC" box above only in the entity name, enter the appropriate code (S, C, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should indicate which the appropriate box for its tax classification of its owner. <input type="checkbox"/> Other tax classification	4 Exemptions codes apply only to certain entities, not individuals. See instructions on page 1. Exemption code (if any) _____ Exemption from FICA (check the appropriate box if it is a reporting code of zero) _____ Applies to accounts maintained outside the United States? <input type="checkbox"/>
	3b	For those who checked "Partnership" or "Trust/estate" or checked "LLC" and entered "P" on the classification, and you are providing this form to a partnership, trust, or estate to which you have an ownership interest, check the box if you are a foreign partner, owner, or beneficiary. See instructions. <input type="checkbox"/>	
	5	Address (number, street, and city or village, etc.). See instructions.	Requester's name and address (optional)
	6	City, state, and ZIP code	
	7	Self-employment tax (optional)	

Part 2 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 1, line 1. 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 person is 18 years of age or older, see the instructions for line 1. See also What Items and Number to Give the Requester for guidelines on which number to give.

Social security number																				
<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:20px; border: 1px solid black;"> </td> <td style="width:20px; border: 1px solid black;"> </td> <td style="width:20px; border: 1px solid black;"> </td> <td style="width:20px; border: 1px solid black;"> </td> <td style="width:20px; border: 1px solid black;"> </td> <td style="width:20px; border: 1px solid black;"> </td> <td style="width:20px; border: 1px solid black;"> </td> <td style="width:20px; border: 1px solid black;"> </td> <td style="width:20px; border: 1px solid black;"> </td> <td style="width:20px; border: 1px solid black;"> </td> <td style="width:20px; border: 1px solid black;"> </td> <td style="width:20px; border: 1px solid black;"> </td> <td style="width:20px; border: 1px solid black;"> </td> <td style="width:20px; border: 1px solid black;"> </td> <td style="width:20px; border: 1px solid black;"> </td> <td style="width:20px; border: 1px solid black;"> </td> <td style="width:20px; border: 1px solid black;"> </td> <td style="width:20px; border: 1px solid black;"> </td> <td style="width:20px; border: 1px solid black;"> </td> <td style="width:20px; border: 1px solid black;"> </td> </tr> </table>																				
or																				
Employer identification number																				
<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:20px; border: 1px solid black;"> </td> <td style="width:20px; border: 1px solid black;"> </td> <td style="width:20px; border: 1px solid black;"> </td> <td style="width:20px; border: 1px solid black;"> </td> <td style="width:20px; border: 1px solid black;"> </td> <td style="width:20px; border: 1px solid black;"> </td> <td style="width:20px; border: 1px solid black;"> </td> <td style="width:20px; border: 1px solid black;"> </td> <td style="width:20px; border: 1px solid black;"> </td> <td style="width:20px; border: 1px solid black;"> </td> <td style="width:20px; border: 1px solid black;"> </td> <td style="width:20px; border: 1px solid black;"> </td> <td style="width:20px; border: 1px solid black;"> </td> <td style="width:20px; border: 1px solid black;"> </td> <td style="width:20px; border: 1px solid black;"> </td> <td style="width:20px; border: 1px solid black;"> </td> <td style="width:20px; border: 1px solid black;"> </td> <td style="width:20px; border: 1px solid black;"> </td> <td style="width:20px; border: 1px solid black;"> </td> <td style="width:20px; border: 1px solid black;"> </td> </tr> </table>																				

Part 3 Certification

- Under penalty of perjury, I certify that:
- 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 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
 - I am a U.S. citizen or other U.S. person (partner, fellow, and);
 - The FATCA correct information (the form (if any) indicating that I am exempt from FATCA reporting is correct);

Definition: back withholding. You must check box 2 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 and acquisition or refinancing 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 3, later.

Sign Here	Signature of U.S. person	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/Form990.

What's New

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 classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

Form 1099-B 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 to a partner, 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 1085).

Purpose of Form

An individual or entity (Form 990-B requester) who is required to file an information return with the IRS is giving you this Form because they