



Form W-9 Instructions

- **Purpose of Form W-9**
 - Business customers who anticipate sending a Form 1099 to their vendor, contractor, or non-employee to verify and/or obtain a correct tax identification number.
 - Business entities who receive a Form W-9 or other substitute form requesting your tax identification number must complete the form and return it to the requesting entity.

- **Summary Instruction for Completing Form W-9**
 - **Sole Proprietor**
 - Enter individual's name (as shown on individual's Federal Income Tax Return) on "Name" line.
 - Enter business or "doing business as (DBA)" name on "Business Name" line.
 - Part I - Enter social security number.

 - **Corporations and Partnerships**
 - Enter business name (as shown on entity's Corporate or Partnership Federal Income Tax Return) on "Name" line.
 - Part I - Enter Employer Identification Number (EIN).

 - **Limited Liability Company (LLC)**
 - **Single-Member LLC**
 - Considered a disregarded entity (one person owns business)
 - Enter individual's name (as shown on individual's Federal Income Tax Return) on "Name" line.
 - Enter business or "doing business as (DBA)" name on "Business Name" line.
 - Check "Limited Liability Company" box and enter "D" for disregarded entity on tax classification.
 - Part I - Enter Employer Identification Number (EIN).

 - **For Corporation's Classified as a LLC**
 - Enter LLC's name on the "Name" line.
 - Check "Corporation" box and enter "C:" for Corporation on tax classification.
 - Part I - Enter Employer Identification Number (EIN) of the Corporation.

- **For Partnership's Classified as a LLC**
 - Enter LLC's name on the "Name" line.
 - Check "Partnership" box and enter "P: for Partnership on tax classification.
 - Part I - Enter Employer Identification Number (EIN) of the Partnership.

- **No Signature is Required by Entity on Form W-9**
 - Unless the entity have been notified that the Social Security Number or Employer Identification Number (EIN) is incorrect from a previous Form 1099.

Request for Taxpayer Identification Number and Certification

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

Print or type
 See Specific Instructions on page 2.

| | |
|--|---|
| Name (as shown on your income tax return) | |
| Business name, if different from above | |
| Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ <input type="checkbox"/> Other (see instructions) ▶ | <input type="checkbox"/> Exempt payee |
| Address (number, street, and apt. or suite no.) | Requester's name and address (optional) |
| City, state, and ZIP code | |
| List account number(s) here (optional) | |

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 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 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

| |
|--------------------------------|
| Social security number |
| or |
| Employer identification number |

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).

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 4.

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