

Request for Taxpayer Identification Number and Certification

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

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

Before you begin, Purpose of Form

2

3a

one or more of the following:
 Sole proprietor or single-member LLC
 Partnership
 S corporation
 Trust
 Estate
 Beneficiary of an estate
 Beneficiary of a trust
 Beneficiary of an annuity
 Beneficiary of a pension
 Beneficiary of a profit-sharing plan
 Beneficiary of a 401(k) plan
 Beneficiary of a 408(a) plan
 Beneficiary of a 408(a)(6) plan
 Beneficiary of a 457(b) plan
 Beneficiary of a 457(f) plan
 Beneficiary of a 529 plan
 Beneficiary of a 529A plan
 Beneficiary of a 529C plan
 Beneficiary of a 529D plan
 Beneficiary of a 529E plan
 Beneficiary of a 529F plan
 Beneficiary of a 529G plan
 Beneficiary of a 529H plan
 Beneficiary of a 529I plan
 Beneficiary of a 529J plan
 Beneficiary of a 529K plan
 Beneficiary of a 529L plan
 Beneficiary of a 529M plan
 Beneficiary of a 529N plan
 Beneficiary of a 529O plan
 Beneficiary of a 529P plan
 Beneficiary of a 529Q plan
 Beneficiary of a 529R plan
 Beneficiary of a 529S plan
 Beneficiary of a 529T plan
 Beneficiary of a 529U plan
 Beneficiary of a 529V plan
 Beneficiary of a 529W plan
 Beneficiary of a 529X plan
 Beneficiary of a 529Y plan
 Beneficiary of a 529Z plan

3b

Employer identification number
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Part II Certification

Certification instructions.
I am an individual who is not a partner in a partnership, an S corporation, or a trust, and I am not a beneficiary of an estate, trust, annuity, pension, profit-sharing plan, 401(k) plan, 408(a) plan, 408(a)(6) plan, 457(b) plan, 457(f) plan, 529 plan, 529A plan, 529C plan, 529D plan, 529E plan, 529F plan, 529G plan, 529H plan, 529I plan, 529J plan, 529K plan, 529L plan, 529M plan, 529N plan, 529O plan, 529P plan, 529Q plan, 529R plan, 529S plan, 529T plan, 529U plan, 529V plan, 529W plan, 529X plan, 529Y plan, or 529Z plan.

Sign Here Signature of U.S. person Date

General Instructions

Future developments
www.irs.gov/FormW9

What's New

Purpose of Form

Foreign person. If you are a foreign person, you must file Form T-101, Foreign Person's Statement of Tax Status, with your Form T-100. If you are a foreign person who is not a resident alien, you must also file Form T-102, Nonresident Alien's Statement of Tax Status, with your Form T-100.

Nonresident alien who becomes a resident alien. If you are a nonresident alien who becomes a resident alien, you must file Form T-101 with your Form T-100. If you are a nonresident alien who becomes a resident alien, you must also file Form T-102 with your Form T-100.

become a resident alien for purposes of chapter 3 and chapter 4 of the Internal Revenue Code. If you are a nonresident alien who becomes a resident alien, you must file Form T-101 with your Form T-100.

If you are a nonresident alien who becomes a resident alien, you must file Form T-101 with your Form T-100.

If you are a U.S. person, you must file Form T-100, U.S. Person's Statement of Tax Status, with your Form T-100. If you are a U.S. person, you must also file Form T-101 with your Form T-100.

If you are a U.S. person who is a resident alien, you must file Form T-100 with your Form T-100. If you are a U.S. person who is a resident alien, you must also file Form T-101 with your Form T-100.

If you are a U.S. person who is a nonresident alien, you must file Form T-100 with your Form T-100. If you are a U.S. person who is a nonresident alien, you must also file Form T-102 with your Form T-100.

Caution: What is backup withholding? Backup withholding is the withholding of tax on payments made to you if you are a U.S. person who is a nonresident alien and you do not file Form T-101 with your Form T-100.

By signing the filled-out form you are certifying that the information you have provided is true and correct. If you are a U.S. person, you are also certifying that you are not a resident alien or a nonresident alien.

FATCA Reporting What is FATCA Reporting? FATCA Reporting is the reporting of certain information to the IRS by U.S. persons who are required to file Form T-100.

Note: If you are a U.S. person who is a resident alien, you must file Form T-100 with your Form T-100. If you are a U.S. person who is a resident alien, you must also file Form T-101 with your Form T-100.

Definition of a U.S. person. A U.S. person is a person who is a U.S. citizen, a U.S. resident alien, or a U.S. entity. A U.S. person is also a person who is a U.S. citizen, a U.S. resident alien, or a U.S. entity.

Establishing U.S. status for purposes of chapter 3 and chapter 4 of the Internal Revenue Code. If you are a U.S. person, you must file Form T-100 with your Form T-100. If you are a U.S. person, you must also file Form T-101 with your Form T-100.

If you are a U.S. person who is a resident alien, you must file Form T-100 with your Form T-100. If you are a U.S. person who is a resident alien, you must also file Form T-101 with your Form T-100.

If you are a U.S. person who is a nonresident alien, you must file Form T-100 with your Form T-100. If you are a U.S. person who is a nonresident alien, you must also file Form T-102 with your Form T-100.

The payment is for...
 IF the payment is for...
 THEN the payment is exempt for...
 IF the payment is for...
 THEN the payment is exempt for...
 IF the payment is for...
 THEN the payment is exempt for...
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 IF the payment is for...
 THEN the payment is exempt for...
 IF the payment is for...
 THEN the payment is exempt for...

IF the payment is for . . .	THEN the payment is exempt for . . .
.. r f n n n f	r v e f v e
.. r j e n f e r n f	v e f e r f n n f e r f n n r r e r n f v e r r e r n f k n r e n n n r n r f e f
.. e v n f n f e n f e r n f	v e f e r f
.. r e n \$ e f r e r	n v e f
.. r f n f e r n f	v e f e r f

IF the payment is for...
 THEN the payment is exempt for...
 IF the payment is for...
 THEN the payment is exempt for...
 IF the payment is for...
 THEN the payment is exempt for...
 IF the payment is for...
 THEN the payment is exempt for...

Exemption from FATCA reporting code.

f e f r a n f r e e e

Part II. Certification

Signature requirements. Exempt payee code

- 1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.
2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.
3. Real estate transactions.
4. Other payments.
5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLA accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.

What Name and Number To Give the Requester

Table with 2 columns: For this type of account: and Give name and SSN of: containing checkboxes and account identifiers.

