S Corporation

Date

Taxpayer Identification Number (TIN)

Trust/estate

• Form 1099-S (proceeds from real estate transactions)
• Form 1099-B (stock or mutual fund sales and certain other transactions by
• Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
• Form 1099-DIV (dividends, including those from stocks or mutual funds)
• Form 1099-INT (interest earned or paid)

Returns include, but are not limited to, the following:

Examples of information

identification number (EIN), to report on an information return the amount paid to

number (ITIN), adoption taxpayer identification number (ATIN), or employer

which may be your social security number (SSN), individual taxpayer identification

An individual or entity (Form W-9 requester) who is required to file an information

Purpose of Form

Here

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/fw9.

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. 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 3.

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 or 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 3.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are 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.

Filing with the IRS. You must file Form W-9 (and any other related forms) with the IRS. See the instructions on page 2 for further information.

What is FATCA reporting?

Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exemption from FATCA reporting code (if any) (Applies to accounts maintained outside the U.S.)

Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner.

Check appropriate box for federal tax classification; check only one of the following seven boxes:

☐ Individual/sole proprietor or ☐ single-member LLC
☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership)

Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner.

Print or type

See Specific Instructions on page 2.

Social security number

Employer identification number

7 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 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 3.

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 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 or 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 3.

Sign Here

Signature of U.S. person

Date

Cat. No. 10231X

Form W-9 (Rev. 12-2014)