

Request for Taxpayer Identification Number and Certification

www.irs.gov/FormW9

Purpose of Form

1 I am requesting a TIN for myself. I am a U.S. citizen or resident alien. I am a U.S. partner in a partnership that has a TIN. I am a U.S. owner of a trust that has a TIN. I am a U.S. owner of an estate that has a TIN. I am a U.S. owner of a trust that has a TIN. I am a U.S. owner of an estate that has a TIN.

2 I am requesting a TIN for myself. I am a non-U.S. citizen or resident alien. I am a non-U.S. partner in a partnership that has a TIN. I am a non-U.S. owner of a trust that has a TIN. I am a non-U.S. owner of an estate that has a TIN.

Specific Instructions

3a I am requesting a TIN for myself. I am a U.S. citizen or resident alien. I am a U.S. partner in a partnership that has a TIN. I am a U.S. owner of a trust that has a TIN. I am a U.S. owner of an estate that has a TIN. I am a U.S. owner of a trust that has a TIN. I am a U.S. owner of an estate that has a TIN.

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3b I am requesting a TIN for myself. I am a U.S. citizen or resident alien. I am a U.S. partner in a partnership that has a TIN. I am a U.S. owner of a trust that has a TIN. I am a U.S. owner of an estate that has a TIN. I am a U.S. owner of a trust that has a TIN. I am a U.S. owner of an estate that has a TIN.

(Applies to accounts maintained outside the United States.)

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Part I Taxpayer Identification Number (TIN)

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Separate boxes for entering TIN digits.

I am requesting a TIN for myself. I am a non-U.S. citizen or resident alien. I am a non-U.S. partner in a partnership that has a TIN. I am a non-U.S. owner of a trust that has a TIN. I am a non-U.S. owner of an estate that has a TIN.

Separate boxes for entering TIN digits.

Part II Certifications

I am requesting a TIN for myself. I am a U.S. citizen or resident alien. I am a U.S. partner in a partnership that has a TIN. I am a U.S. owner of a trust that has a TIN. I am a U.S. owner of an estate that has a TIN. I am a U.S. owner of a trust that has a TIN. I am a U.S. owner of an estate that has a TIN.

What is backup withholding?
 Backup withholding is required if you do not have your tax information (such as name, address, and Social Security number) correct or if you have not provided a correct tax withholding certificate. Backup withholding also may occur if you are not a U.S. resident or if you are a nonresident alien who is not a U.S. citizen or resident and you do not have a correct tax withholding certificate on file with the IRS.

Caution: If you are a nonresident alien who is not a U.S. citizen or resident and you do not have a correct tax withholding certificate on file with the IRS, you may be required to withhold tax on your payments.

B. FATCA Reporting
 FATCA reporting is required for certain payments to nonresident aliens who are not U.S. citizens or residents. FATCA reporting is required for certain payments to nonresident aliens who are not U.S. citizens or residents. FATCA reporting is required for certain payments to nonresident aliens who are not U.S. citizens or residents.

N. What is FATCA reporting?
 FATCA reporting is required for certain payments to nonresident aliens who are not U.S. citizens or residents. FATCA reporting is required for certain payments to nonresident aliens who are not U.S. citizens or residents.

D. a U.S. resident or citizen
 If you are a U.S. resident or citizen, you are not subject to FATCA reporting. If you are a U.S. resident or citizen, you are not subject to FATCA reporting. If you are a U.S. resident or citizen, you are not subject to FATCA reporting.

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 If you are a U.S. resident or citizen, you are not subject to FATCA reporting. If you are a U.S. resident or citizen, you are not subject to FATCA reporting. If you are a U.S. resident or citizen, you are not subject to FATCA reporting.

F. Nonresident alien who is not a U.S. citizen or resident
 If you are a nonresident alien who is not a U.S. citizen or resident, you may be subject to FATCA reporting. If you are a nonresident alien who is not a U.S. citizen or resident, you may be subject to FATCA reporting. If you are a nonresident alien who is not a U.S. citizen or resident, you may be subject to FATCA reporting.

become a U.S. resident or citizen for purposes of FATCA reporting.

If you are a nonresident alien who is not a U.S. citizen or resident and you do not have a correct tax withholding certificate on file with the IRS, you may be required to withhold tax on your payments.

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