

# Substitute W-9

## Request for Taxpayer Identification Number and Certification

PART I – PERSONAL or BUSINESS INFORMATION	
Please type or print legibly	1-NAME of INDIVIDUAL, business name, or sole proprietor's name (as registered with the IRS-Internal Revenue Service)
	2-BUSINESS NAME (DBA-doing business as), if different from above.
	3-CHECK ONE BOX to identify the type of business named above. <input type="checkbox"/> Individual/Sole Proprietor <input type="checkbox"/> Partnership <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Non-profit 501(c) <input type="checkbox"/> Associations/Estate or Trust <input type="checkbox"/> Government Entity (Exempt under section 501(a)) <input type="checkbox"/> Medical or Legal Corporation <input type="checkbox"/> Foreign Entity(fill out appropriate W-form) <input type="checkbox"/> LLC-Limited Liability Company (If business listed on line 2 is an LLC, must also select an LLC type from below) [ ] Disregarded entity   [ ] Partnership   [ ] C Corporation   [ ] S Corporation <input type="checkbox"/> Other _____
	4-EXEMPTIONS    Exempt payee code (if any) _____    Exemption from FATCA reporting code (if any) _____
	5-BUSINESS ENTERPRISE STATUS Disadvantage Business Enterprise ___Yes ___No; Women Business Enterprise ___Yes ___No; Minority Business Enterprise ___Yes ___No
	6-ADDRESS - Street (include number, apt # or suite number) _____ City _____ State _____ ZIP _____ E-mail address <b>(Required)</b> _____ Phone # <b>(Required)</b> _____
	7-DESCRIBE GOODS OR SERVICES PROVIDED _____ _____

PART II – 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). For other entities, it is your employee identification number (EIN).																					
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Under penalties of perjury, I certify that:	
PART III - CERTIFICATION	
1	The number shown on this form is my correct TIN (tax payer identification number) or I am waiting for a number to be issued to me, <u>and</u>
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 <u>and</u>
3	I am a U.S. citizen or other U.S. person (see definition below).
4	The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.
The IRS does not require your consent to any provision of this document other than the certifications required to avoid backup withholding.	
Sign here >	Date >

GENERAL INSTRUCTIONS (section references are to the Internal Revenue Code unless otherwise noted).	
<b>Definition of a U.S. person.</b> For federal tax purposes, you are considered a U.S. person if you are: <ul style="list-style-type: none"> <li>An individual who is a U.S. citizen or U.S. resident alien,</li> <li>A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,</li> <li>An estate (other than a foreign estate), or</li> <li>A domestic trust (as defined in Regulations section 301.7701-7).</li> </ul>	
<b>Special rules for partnerships.</b> Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of the income from such business. Further, in certain cases where a form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.	