**Request for Taxpayer Identification Number and Certification**

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

### 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 instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see How to get a TIN, later.

**Note:** If the account is in more than one name, see the instructions for line 1. Also see What Name and Number To Give the Requester for guidelines on whose number to enter.

### General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

### Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- **Form 1099-DIV (dividends, including those from stocks or mutual funds)**
- **Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)**
- **Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)**
- **Form 1099-S (proceeds from real estate transactions)**
- **Form 1099-K (merchant card and third party network transactions)**
- **Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)**
- **Form 1099-C (canceled debt)**
- **Form 1099-A (acquisition or abandonment of secured property)**

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. See What is backup withholding, later.