

Request for Taxpayer Identification Number and Certification

Substitute Form W-9, following IRS Form W-9 (Rev. March 2024). The payee fills in the lines that apply and signs. It goes to the requester named below and is not sent to the IRS. Template v1.0.

Requester: _____

Requester's address:

The requester needs your correct taxpayer identification number (TIN) to report payments to you to the IRS, and to know whether backup withholding applies. The requester gives you the IRS instructions for this form if you ask.

Payee information

Line 1 is required. A sole proprietor or a disregarded entity gives the owner's name on line 1 and the business or disregarded entity name on line 2.

1. Name of entity or individual: _____

2. Business name, if different from line 1: _____

Line 3a: write one federal tax classification for the person or entity on line 1, chosen from these seven: Individual/sole proprietor, C corporation, S corporation, Partnership, Trust/estate, LLC with its tax classification (C for C corporation, S for S corporation, P for partnership), or Other with a short description. An LLC that is a disregarded entity gives the classification of its owner instead.

3a. Federal tax classification: _____

☐ 3b. Tick this box if line 3a is Partnership, Trust/estate, or LLC with classification P, you are giving this form to a partnership, trust or estate in which you have an ownership interest, and you have any foreign partners, owners or beneficiaries.

Line 4: the exemption codes apply only to certain entities, not to individuals. The FATCA code applies to accounts kept outside the United States. See the IRS instructions for Form W-9.

4. Exempt payee code, if any: _____

Exemption from FATCA reporting code, if any: _____

5. Address (number, street, apt. or suite no.): _____

6. City, state and ZIP code: _____

7. Account number(s), optional: _____

Part I. Taxpayer Identification Number (TIN)

Give the TIN that matches the name on line 1, or backup withholding may apply. For an individual this is generally the social security number (SSN). A resident alien, a sole proprietor or a disregarded entity should read the IRS instructions for Part I. Other entities give their employer identification number (EIN). If the account is in more than one name, see the IRS instructions for line 1. If you have applied for a TIN and are waiting for it, write Applied For.

Taxpayer identification number: _____

Type of number (SSN, ITIN or EIN): _____

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 and 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. The IRS instructions for Part II are at www.irs.gov/FormW9.

- ☐ Tick to cross out item 2: the IRS has notified me that I am currently subject to backup withholding because I failed to report all interest and dividends on my tax return.

Definition of a U.S. person. For federal tax purposes you are a U.S. person if you are:

- (a) an individual who is a U.S. citizen or U.S. resident alien,
- (b) a partnership, corporation, company or association created or organized in the United States or under the laws of the United States,
- (c) an estate other than a foreign estate, or

(d) a domestic trust as defined in Regulations section 301.7701-7.

The IRS does not require your consent to any provision of this document other than the certifications required to avoid backup withholding.

Signature of U.S. person

Signature

Name

Date