

Payer's Request for Taxpayer Identification Number

Please print or type	Name as shown on account (if joint account, also give joint owner's name)
	Address
	City, State, and ZIP code

List account number(s) here (See Instructions) ▶ _____

<p>PART I.—Taxpayer Identification Number</p> <p>Enter the taxpayer identification number in the appropriate box. For most individual taxpayers, this is the social security number.</p> <p>Note: <i>If the account is in more than one name, see the chart on page 2 for guidelines on which number to give the payer.</i></p> <div style="display: flex; justify-content: space-around; align-items: center;"> <div style="border: 1px solid black; padding: 5px; text-align: center;">Social security number</div> <div style="text-align: center;">OR</div> <div style="border: 1px solid black; padding: 5px; text-align: center;">Employer identification number</div> </div>	<p>PART II.—Backup Withholding On Accounts Opened After 12/31/83</p> <p>Check the box if you are NOT subject to backup withholding under the provisions of section 3406(a)(1)(C) of the Internal Revenue Code. <input type="checkbox"/></p> <p>(See Highlight below.)</p>
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Certification.—Under the penalties of perjury, I certify that the information provided on this form is true, correct, and complete.

Signature ▶ _____ **Date** ▶ _____

Instructions (Section references are to the Internal Revenue Code.)
Highlight for Interest or Dividend Accounts Opened After 12/31/83—Backup Withholding

You may be notified that you are subject to backup withholding under section 3406(a)(1)(C) because you have underreported interest or dividends or you were required to but failed to file a return which would have included a reportable interest or dividend payment. If you have NOT been so notified, check the box in PART II. **Note:** Backup withholding may apply to existing accounts as well as accounts opened after December 31, 1983.

Caution: There are other situations where you may be subject to backup withholding. Please read the instructions below carefully.

Purpose of Form

Use this form to report the taxpayer identification number (TIN) of the record owner of the account to the payer (or broker).

Beginning January 1, 1984, payers must generally withhold 20% of taxable interest, dividend, and certain other payments if you fail to furnish payers with the correct taxpayer identification number (this is referred to as backup withholding). For most individual taxpayers, the taxpayer identification number is the social security number.

To prevent backup withholding on these payments, be sure to notify payers of the correct taxpayer identification number and, for accounts you open after December 31, 1983, properly certify that you are not subject to backup withholding under section 3406(a)(1)(C).

You may use this form to certify that the taxpayer identification number you are giving the payer is correct and, for accounts opened after December 31, 1983, that you are not subject to backup withholding.

If the payer provides a different form than Form W-9 to request the taxpayer identification number, please use it.

Backup Withholding

You are subject to backup withholding if:

- (1) You fail to furnish your taxpayer identification number to the payer, OR
- (2) The Internal Revenue Service notifies the payer that you furnished an incorrect taxpayer identification number, OR
- (3) You are notified that you are subject to backup withholding (under section 3406(a)(1)(C)), OR
- (4) For an interest or dividend account opened after December 31, 1983, you fail to certify to the payer that you are **not** subject to backup withholding under (3) above, or fail to certify your taxpayer identification number.

For payments other than interest or dividends, you are subject to backup withholding only if (1) or (2) above applies.

(See the section on the back titled "Payees Exempt from Backup Withholding.")

Payments of Interest, Dividends, and Patronage Dividends

Accounts Opened Before January 1, 1984

To certify that the taxpayer identification number is correct for accounts opened before January 1, 1984, fill out your name and address, enter your account number(s) (if applicable), complete Part I, sign and date the form and return it to the payer.

Accounts Opened After December 31, 1983

To certify that the taxpayer identification number is correct and that you are not subject to backup withholding under section 3406(a)(1)(C) for accounts opened after December 31, 1983, fill out your name and address, enter your account number(s) (if applicable), complete Parts I and II, sign and date the form and return it to the payer.

If you are subject to backup withholding and are merely providing your correct taxpayer identification number to the payer, fill out your name, address, enter your account number(s) (if applicable), and complete Part I.

Other Payments

If you are merely providing your correct taxpayer identification number to the payer for payments other than interest, dividends, and patronage dividends, you need not sign this form. Fill out your name and address, enter your account number(s) (if applicable), complete Part I and return the form to the payer.

Account Numbers

If you have more than one account with the same payer (for example, a savings account and a certificate of deposit at the same bank), the payer may request a separate Form W-9 for each account depending on how the payer's records are kept.

What Number to Give the Payer

Give the payer the social security number or employer identification number of the record owner of the account. If the account belongs to you as an individual, give your social security number. If the account is in more than one name or is not in the name of the actual owner, see the chart on page 2 for guidelines on which number to report.

Obtaining a Number

If you don't have a taxpayer identification number or you don't know your number, obtain **Form SS-5**, Application for a Social Security Number Card, or **Form SS-4**, Application for Employer Identification Number, at the local office of the Social Security Administration or the Internal Revenue Service and apply for a number. Write "applied for" in Part I in place of your number. When you get a number, submit a new Form W-9 to the payer.

Penalties

(1) Penalty for Failure to Furnish Taxpayer Identification Number.—If you fail to furnish your taxpayer identification number to a payer, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

(2) Failure to Report Certain Dividend and Interest Payments.—If you fail to include any portion of an includible payment for interest, dividends, or patronage dividends in gross income, such failure will be treated as being due to negligence and will be subject to a penalty of 5% on any portion of an underpayment attributable to that failure unless there is clear and convincing evidence to the contrary.

(3) Civil Penalty for False Information With Respect to Withholding.—If you make a false statement with no reasonable basis which results in no imposition of backup withholding, you are subject to a penalty of \$500.

(4) Criminal Penalty for Falsifying Information.—Falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Payees Exempt from Backup Withholding

Payees specifically exempted from backup withholding on **ALL** payments include the following:

- A corporation.
- A financial institution.
- An organization exempt from tax under section 501(a), or an individual retirement plan.
- The United States or any agency or instrumentality thereof.
- A State, the District of Columbia, a possession of the United States, or any subdivision or instrumentality thereof.
- A foreign government, a political subdivision of a foreign government, or any agency or instrumentality thereof.
- An international organization or any agency or instrumentality thereof.
- A registered dealer in securities or commodities registered in the U.S. or a possession of the U.S.
- A real estate investment trust.
- A common trust fund operated by a bank under section 584(a).
- An exempt charitable remainder trust, or a non-exempt trust described in section 4947(a)(1).
- An entity registered at all times under the Investment Company Act of 1940.
- A foreign central bank of issue.

Payments of **dividends** and **patronage dividends** not generally subject to backup withholding include the following:

- Payments to nonresident aliens subject to withholding under section 1441.
- Payments to partnerships not engaged in a trade or business in the U.S. and which have at least one nonresident partner.
- Payments of patronage dividends where the amount received is not paid in money.
- Payments made by certain foreign organizations.

Payments of **interest** not generally subject to backup withholding include the following:

- Payments of interest on obligations issued by individuals. **Note:** *You may be subject to backup withholding if this interest is \$600 or more and is paid in the course of the payer's trade or business and you have not provided your correct taxpayer identification number to the payer.*
- Payments of tax-exempt interest (including exempt-interest dividends under section 852).
- Payments described in section 6049(b)(5) to nonresident aliens.
- Payments on tax-free covenant bonds under section 1451.
- Payments made by certain foreign organizations.

Exempt payees described above should file Form W-9 to **avoid** possible **erroneous** backup withholding. Because certain payments exempt from backup withholding are nevertheless subject to information reporting, if you file this form with the payer, furnish your taxpayer identification number, write "exempt" on the face of the form, and return it to the payer. If the payments are interest, dividends, or patronage dividends, also sign and date the form.

Certain payments other than interest, dividends, and patronage dividends that are not subject to information reporting are also not subject to backup withholding. For details, see the regulations under sections 6041, 6041A(a), 6045, and 6050A.

Privacy Act Notice.— Section 6109 requires most recipients of dividend, interest, or other payments to give taxpayer identification numbers to payers who must report the payments to IRS. IRS uses the numbers for identification purposes. Payers must be given the numbers whether or not recipients are required to file tax returns. Beginning January 1, 1984, payers must generally withhold 20% of taxable interest, dividend, and certain other payments to a payee who does not furnish a taxpayer identification number to a payer. Certain penalties may also apply.

Guidelines for Determining the Proper Identification Number to Give the Payer.— Social security numbers have nine digits separated by two hyphens: i.e., 000-00-0000. Employer identification numbers have nine digits separated by only one hyphen: i.e., 00-0000000. The table below will help you determine the number to give the payer.

For this type of account:	Give the SOCIAL SECURITY number of—
1. An individual's account	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, any one of the individuals ¹
3. Husband and wife (joint account)	The actual owner of the account or, if joint funds, either person ¹
4. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
5. Adult and minor (joint account)	The adult or, if the minor is the only contributor, the minor ¹
6. Account in the name of guardian or committee for a designated ward, minor, or incompetent person	The ward, minor, or incompetent person ³
7. a. The usual revocable savings trust account (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under State law	The actual owner ¹
8. Sole proprietorship account	The owner ⁴
For this type of account:	Give the EMPLOYER IDENTIFICATION number of—
9. A valid trust, estate, or pension trust	Legal entity (Do not furnish the identifying number of the personal representative or trustee unless the legal entity itself is not designated in the account title.) ⁵
10. Corporate account	The corporation
11. Religious, charitable, or educational organization account	The organization
12. Partnership account held in the name of the business	The partnership
13. Association, club, or other tax-exempt organization	The organization
14. A broker or registered nominee	The broker or nominee
15. Account with the Department of Agriculture in the name of a public entity (such as a State or local government, school district, or prison) that receives agricultural program payments	The public entity

¹ List first and circle the name of the person whose number you furnish.
² Circle the minor's name and furnish the minor's social security number.
³ Circle the ward's, minor's, or incompetent person's name and furnish such person's social security number.
⁴ Show the name of the owner.
⁵ List first and circle the name of the legal trust, estate, or pension trust.

Note: If no name is circled when there is more than one name, the number will be considered to be that of the first name listed.