Payer's Request for Taxpayer Identification Number and Certification

Please print or type

Name as shown on account (If joint account, list first and circle the name of the person or entity whose number you enter in Part I below.)

Address

City, State, and ZIP code

List account number(s) here

Part I Taxpayer Identification Number—For All Accounts

Enter your taxpayer identification number in the appropriate box. For most individuals, this is your social security number. If you do not have a number, see How to Obtain a TIN.

Note: If the account is in more than one name, see the chart on page 2 for guidelines on which number to give to the payer.

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 either because 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 the IRS has notified me that I am no longer subject to backup withholding.

Certification Instructions.—You must cross out item (2) above if you have been notified by IRS that you are subject to backup withholding because of underreporting interest or dividends on your tax return. However, if after being notified by IRS that you were subject to backup withholding you received another notification from IRS that you are no longer subject to backup withholding, do not cross out item (2). (Also see Certification under Specific Instructions.)

Part II For Payees Exempt From Backup Withholding (See Instructions)

Social security number

OR

Employer identification number

Instructions

(Section references are to the Internal Revenue Code.)

Purpose of Form

Complete this form and give it to the payer of interest, dividends, and certain other payments (including broker and barter exchange transactions) so that you will not be subject to the 20% backup withholding that became effective January 1, 1984.

Use this form to report and certify your taxpayer identification number (TIN) to the payer, to certify that you are not subject to backup withholding because of underreporting interest and dividends on your tax return, and to claim exemption from backup withholding if you are an exempt payee.

If you do not complete this form properly and return it to the payer, the payer may be required to withhold 20% of payments made to you.

Note: If a payer gives you a form other than a W-9 to request your TIN, you must use the payer’s form.

What Is Backup Withholding

The Interest and Dividend Tax Compliance Act of 1983 requires payers to withhold and pay to IRS 20% of payments of interest, dividends, and certain other payments under certain conditions. This is called “backup withholding.” If you give the payer your correct TIN, certify your TIN when required, and report all your taxable interest and dividends on your tax return, your payments will not be subject to backup withholding.

Payments you receive will be subject to backup withholding if:

(1) You do not furnish your TIN to the payer, or

(2) IRS notifies the payer that you furnished an incorrect TIN, or

(3) You are notified by IRS that you are subject to backup withholding because you failed to report all your interest and dividends on your tax return (for interest and dividend accounts only),

(4) You fail to certify to the payer that you are not subject to backup withholding under (3) above (for interest and dividend accounts opened after 1983 only), or

(5) You fail to certify your TIN. This applies only to interest, dividend, broker, or barter exchange accounts opened after 1983, or broker accounts considered inactive in 1983.

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

Certain payees and payments are exempt from backup withholding and information reporting. See Payees and Payments Exempt from Backup Withholding, on this page, and Exempt Payees and Payments under Specific Instructions, on page 2, if you are an exempt payee.

How to Obtain a TIN

If you do not have a TIN, you should apply for one immediately. To apply for the number obtain Form SS-5, Application for a Social Security Number Card (for individuals), or Form SS-4, Application for Employer Identification Number (for businesses and all other entities), at your local office of the Social Security Administration or the Internal Revenue Service. Complete and file the appropriate form according to its instructions.

If you do not have a TIN, write “Applied For” in the space for the TIN in Part I, sign and date the form, and give it to the payer. You will then have 60 days to obtain a TIN and furnish it to the payer. During the 60-day period, the payments you receive will not be subject to the 20% backup withholding. However, if the payer does not receive your TIN from you within 60 days, backup withholding will begin and continue until you furnish your TIN to the payer.

Note: Writing “Applied For” on the form means that you have already applied for a TIN, OR that you intend to apply for one in the near future.

As soon as you receive your TIN, complete another Form W-9, include your new TIN, sign and date the form, and give it to the payer.

Payees and Payments Exempt from Backup Withholding

The following lists payees that are exempt from backup withholding and information reporting. For interest and dividends, all listed payees are exempt. For broker transactions, payees listed in (1) through (13), and a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker are exempt. Payments subject to reporting under sections 6041 and 6044 are generally exempt from backup withholding only if paid to payees described in items (1) through (6), except that a corporation that provides medical and health care services or bills and collects payments for such services is not exempt from backup withholding or information reporting. Only payees described in items (2) through (6) are exempt from backup withholding for barter exchange transactions, patronage dividends, and payments by certain fishing boat operators.
(1) A corporation.
(2) An organization exempt from tax under section 501(a), or an individual retirement plan (IRA).
(3) The United States or any agency or instrumentality thereof.
(4) A state, the District of Columbia, a possession of the United States, or any subdivision or instrumentality thereof.
(5) A foreign government, a political subdivision of a foreign government, or any agency or instrumentality thereof.
(6) An international organization or any agency or instrumentality thereof.
(7) A foreign central bank of issue.
(8) A dealer in securities or commodities required to register in the U.S. or a possession of the U.S.
(9) A futures commission merchant registered with the Commodity Futures Trading Commission.
(10) A real estate investment trust.
(11) An entity registered at all times during the tax year under the Investment Company Act of 1940.
(12) A common trust fund operated by a bank under section 584(a).
(13) A financial institution.
(14) A middleman known in the investment community as a "mellon" or listed in the recent publication of the American Society of Corporate Secretaries, Inc., Nominee List.

Payments of dividends and patronage dividends generally not 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 that have at least one nonresident partner.
- Payments of patronage dividends not paid in money.
- Payments made by certain foreign organizations.
- Payments of interest generally not 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 TIN 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.
- Payments that are not subject to information reporting are also not subject to backup withholding. For details, see the regulations under sections 6041, 6041A(a), 6042, 6043, 6045, 6049, and 6050A.

Penalties
Failure to Furnish TIN.—If you fail to furnish your correct TIN 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.

What Number to Give the Payer

For this type of account:

Give the SOCIAL SECURITY number of:

1. Individual
   - The individual
2. Two or more individuals (joint account)
   - The actual owner of the account or, if combined funds, the first individual on the account
3. Custodian account of a minor (Uniform Gift to Minors Act)
   - The minor
4. a. The usual revocable savings trust (grantor is also trustee)
   - The grantor-trustee
   - The actual owner
b. So-called trust account that is not a legal or valid trust under state law
   - The owner

For this type of account:

Give the EMPLOYER IDENTIFICATION number of:

6. A valid trust, estate, or pension trust
   - Legal entity (Do not furnish the identification number of the personal representative or trustee unless the legal entity itself is not designated in the account title.)
7. Corporate
   - The corporation
8. Association, club, religious, charitable, educational, or other tax-exempt organization
   - The partnership
9. Partnership
10. A broker or registered nominee
11. 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

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 returns are required to file tax returns. Payers 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.

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 Show the name of the owner.
4 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.