# Form W-9 Form (Rev. March 2024) (Pav. March 2024) Department of the Treasury Internal Revenue Service

# Request for Taxpayer Identification Number and Certification

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

Give form to the requester. Do not send to the IRS.

Befor	e y	bu begin. For guidance related to the purpose of Form W-9, see Purpose of Form, below.					•			
See Specific Instructions on page 3.	1	Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)  Business name/disregarded entity name, if different from above.							Isregarded	
	2									
	30	Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check the following seven boxes.  Individual/sole proprietor  C corporation  S corporation  Partnership  Trust/estate  LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership)  Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.  Other (see instructions)			certain entities, not individuals; see instructions on page 3):  Exempt payee code (if any)  Exemption from Foreign Account Tax Compilance Act (FATCA) reporting					
	32	If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax and you are providing this form to a partnership, trust, or estate in which you have an ownership it this box if you have any foreign partners, owners, or beneficiaries. See instructions	ed "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, this form to a pertnership, trust, or estate in which you have an ownership interest, check		(Applies to accounts maintained outside the United States.)					
	5	Address (number, street, and apt. or suite no.). See instructions.	Requester's	nam	e and ex	and address (optional)				
	6	City, state, and ZIP code								
	7 List account number(s) here (optional)									
Pa	rtl	Taxpayer Identification Number (TIN)								
					ecurity	curity number				
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 <i>How to get a</i>										
int, mator.							identification number			
Note: If the account is in more than one name, see the instructions for line 1. See also What Name and						4		7	77	
Pa	rtl	Certification		-						
Und	er p	enalties of perjury, I certify that:		-						
2 1 a	ervi	number shown on this form is my correct taxpayer identification number (or I am waiting for a not subject to backup withholding because (a) I am exempt from backup withholding, or (b) ce (IRS) that I am subject to backup withholding as a result of a failure to report all interest on the subject to backup withholding; and	I have not b	een	notified	d by th	e Inte	mal Rev	venue that I am	
		a U.S. citizen or other U.S. person (defined below); and								
		ATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting	g is correct.							
Cert beca acq	dific ause ulsit	etion instructions. You must cross out item 2 above if you have been notified by the IRS that you have falled to report all interest and dividends on your tax return. For real estate transaction or abandonment of secured property, cancellation of debt, contributions to an individual retian interest and dividends, you are not required to sign the certification, but you must provide you	ou are curre ons, item 2 de irement arrar	ntly s oes r	not app ent (IR	oly. For A), and	mortg	age inte	erest paid, evments	

## **General Instructions**

Signature of

U.S. person

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.

#### What's New

Sign

Here

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to Indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership Interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

### Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they