Request for Taxpayer Identification Number and Certification

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

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), 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:

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

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, item 2 does not apply. For Form 1099-B, certain other transactions, and Form 1099-S proceeds, item 2 does apply. For Form 1099-C and Form 1099-A, item 2 does apply.

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?

Sign Here

Signature of U.S. person

Date

(Rev. October 2018)