(Rev. 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.

Name of entity/name on line 1, and enter the business/disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity/name on line 1, and enter the business/disregarded entity/name on line 1, and enter the business/disregarded entity/name on line 1, and enter the business/disregarded entity/name/disregarded entity name, if different from above. Start Early 2 Business name/disregarded entity name, if different from above. 3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. Individual/sole proprietor C corporation S corporation, P = Partnership Trust/estate LLC. Enter the tax classification of the entry space, enter the appropriate code (C, S, or Pf) for the tax classification of the sowner. 3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check of the United States.	Befor	re you begin. For guidance related to the purpose of Form W-9, see Purpose of Form, below.			-								
2 Business name/disregarded entity name, if different from above. 3 a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. 3 a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. 3 a Check the appropriate box for federal tax classification (C = C corporation S corporation Partnership Trust/estate LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) 3 but Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the lax, classification of the source of the space of th		1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the own	er's name	e or	n line	1, and	d enter t	he bus	iness/d	isregarded			
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3. I am a U.S. citizen or other U.S. person (defined below); 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.	4. The	FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is	correct	t.									
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. See the instructions for Part II, later.	Certifi becaus acquis	cation instructions. You must cross out item 2 above if you have been notified by the IRS that you a se you have failed to report all interest and dividends on your tax return. For real estate transactions, ition or abandonment of secured property, cancellation of debt, contributions to an individual retirement.	re curre item 2 d ent arra	ently does	s not	apply	y. For n	nortga	ge inte	rest paid,			
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Section references are to the Internal Revenue Code unless otherwise

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

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.

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