Form W-9
(Rev. August 2013)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

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

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| Nar | me (as shown on your income tax return) | W | | | | | | | | | |
| Bus | Business name/disregarded entity name, if different from above | | | | | | | | | | |
| Check appropriate box for federal tax classification: Individual/sole proprietor | | | | | Exemptions (see instructions): | | | | | | |
| _ | | | | | | Exempt payee code (if any) | | | | | |
| ☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ | | | | | Exemption from FATCA reporting code (if any) | | | | | | |
| Check appropriate box for federal tax classification: ☐ Individual/sole proprietor ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate ☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ ☐ Other (see instructions) ▶ Address (number, street, and apt. or suite no.) ☐ Requester's name a | | | | | | 156 | | | | | |
| Address (number, street, and apt. or suite no.) Requester's name a | | | | | | ss (opt | ional) | | | | |
| | | | | | | | | | | | |
| City | City, state, and ZIP code | | | | | | | | | | |
| | | | | | | | | | | | |
| List | List account number(s) here (optional) | | | | | | | | | | |
| | | | | | | | | | | | |
| Part I Taxpaver Identification Number (TIN) | | | | | | | | | | | |
| Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line Social sec | | | | | ecurity number | | | | | | |
| to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a | | | | П | Г | T | Г | 1 | T | | |
| resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other | | | | | | | - | | | | |
| TIN on page 3. | | | | | | | | | | | |
| 3 No. 200 Con 1937 | | | | Employer identification number | | | | | | | |
| number to enter. | | | | 1 [| T | T | T | T | T | = | |
| | | | | - | | | | | | | |
| Part II Certification | | | | | | | | | | | |
| Under penalties of perjury, I certify that: | | | | | | | | | | | |
| A-MANAGE AND SERVICE AND SERVI | | | | | | | | | | | |
| 2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) 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 (c) the IRS has notified me that I am no longer subject to backup withholding, and | | | | | | | | | | | |
| m a l | U.S. citizen or other U.S. person (defined below), and | | | | | | | | | | |
| | | | | | | | | | | | |
| icati ise y st pa ally, ction | on instructions. You must cross out item 2 above if you have been notified by the IRS the ount have failed to report all interest and dividends on your tax return. For real estate transition, acquisition or abandonment of secured property, cancellation of debt, contributions to payments other than interest and dividends, you are not required to sign the certification, | nat you are actions, it o an indiv | e curre em 2 d idual r | does etirer | not ap | ply. F | or m | ortg | age | nd | |
| • | Signature of U.S. person ▶ Da | ate ▶ | | | | | | | | | |
| | Bus Che City Add City List I I I I I I I I I I I I I I I I I I I | Check appropriate box for federal tax classification: Individual/sole proprietor C Corporation S Corporation Partnership | Business name/disregarded entity name, if different from above Check appropriate box for federal tax classification: Individual/sole proprietor C Corporation S Corporation Partnership Trust/esta City, inited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) Address (number, street, and apt. or suite no.) City, state, and ZIP code List account number(s) here (optional) Taxpayer Identification Number (TIN) your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line individuals backup withholding. For individuals, this is your social security number (SSN). However, for a rint alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other s, it is your employer identification number (EIN). If you do not have a number, see How to get a npage 3. If the account is in more than one name, see the chart on page 4 for guidelines on whose er to enter. Ill Certification penalties of perjury, I certify that: enumber shown on this form is my correct taxpayer identification number (or I am waiting for a number mot, subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have no not, subject to backup withholding as a result of a failure to report all interest or dividen longer subject to backup withholding, and The ALCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct in instructions. You must cross out item 2 above if you have been notified by the IRS that you are so you have failed to report all interest and dividends on your tax return. For real estate transactions, it is tail an exempt of the certification of the potential interest and dividends on your tax return. For real estate transactions, it is paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individence of the potential interest and dividends on your tax return. For real estate transactions, it is paid, acquis | Business name/disregarded entity name, if different from above Check appropriate box for federal tax classification: Individual/sole proprietor Corporation Scorporation Partnership Trust/estate Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) Other (see instructions) Address (number, street, and apt. or suite no.) 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You must cross out item 2 above if you have been notified by the IRS that you are currently subject set paid, acquisition or abandomment of secured property, cancellation of debt, contributions to an individual retirement ally, payments other than interest and dividends, you are not required to sign the certification, but you must provide you tions on page 3. Signature of | Business name/disregarded entity name, if different from above Check appropriate box for federal tax classification: Individual/sole proprietor C Corporation S Corporation Partnership Trust/estate Exemptions (se Exemptions (se Exemptions (se Exemptions (se Exemptions (se) City, state, and zip code List account number, street, and apt. or suite no.) Requester's name and address (opt City, state, and zip code List account number(s) here (optional) Taxpayer Identification Number (TIN) your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line disackup withholding. 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Certification Penalties of perjury, I certify that: a number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), a m not, subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the vice (IRS) that I am subject to backup withholding, and m a U.S. citizen or other U.S. person (defined below), and FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct. Ication instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to be sey ou have failed to report all interest and dividends on your fax return. For real estate transactions, item 2 does not apply. F to pad a cultification in the provided | Business name/disregarded entity name, if different from above Check appropriate box for federal tax classification: Check appropriate box for federal tax classification: Individual/sole proprietor C Corporation S Corporation Partnership Trust/estate | Business name/disregarded entity name, if different from above Check appropriate box for federal tax classification: Individual/sole proprietor C Corporation S Corporation Partnership Trust/estate Exemptions (see instructions) Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership)) Address (number, street, and apt. or suite no.) City, state, and ZiP code List account number(s) here (optional) Taxpayer Identification Number (TIN) your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line id backup withholding. 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For bown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and mot subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Force (C) in the IRS has notified me as a result of a failure to report all interest or dividends, or (c) the IRS has notified me longer subject to backup withholding, and as a result of a failure to report all interest or dividends, or (c) the IRS has notified me longer subject to backup withholding, and in the IRS has notified by the IRS that you are currently subject to backup withholding, and in the IRS has notified by the IRS that you are currently subject to backup without or abandomment of secured property, cancellation of debt, contributions to an individual retirement arrangement (if ally, payments other than interest and dividends on your tax return. For real estate tr | Business name/disregarded entity name, if different from above Check appropriate box for federal tax classification: Individual/sole proprietor C Corporation S Corporation Partnership Trust/estate Exemptions (see instructions): Exemptions (see instructions): Code (if any) Exemption from FATCA reportion (gray) Exemption from FATCA reporting is correct. Exemption from FA | |

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. The IRS has created a page on IRS.gov for information about Form W-9, at www.irs.gov/w9. Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, payments made to you in settlement of payment card and third party network transactions, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- 1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- 2. Certify that you are not subject to backup withholding, or
- 3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the

withholding tax on foreign partners' share of effectively connected income, and

4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct.

Note. If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.