### 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 and provide a correct taxpayer identification number (TIN). TINs include Social Security Numbers (SSNs), individual Taxpayer Identification Numbers (ITINs), and Employer Identification Numbers (EINs).

- **Individuals**: SSN or ITIN
- **Employers**: EIN
- **Trusts**: EIN
- ** Estates**: EIN
- **Partnerships**: EIN
- **Corporations**: EIN

**Purpose**

- To verify the identity of the party being paid
- To ensure proper taxation and reporting

**Examples of information returns** include, but are not limited to, the following:

- **Form 1099-INT** (interest earned or paid)
- **Form 1098** (mortgage interest paid)
- **Form 1098-E** (student loan interest)
- **Form 1099-C** (canceled debt)
- **Form 1099-A** (acquisition or abandonment of property)

**Certification Instructions**

- **Backup withholding** is required if you fail to provide your correct TIN.
- **FATCA** reporting: If you are a foreign person (Individual, entity, or organization) and you hold an account in a U.S. financial institution, you must provide your correct TIN.

**Certification**

- **Under penalties of perjury**, you 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 because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service 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 not subject to backup withholding; 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.

**Form W-9 User Guide**

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