(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.

	Name (as	shown on your income	tax return)									
Print or type See Specific Instructions on page 2.	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):				
충혈	Limited liability company. Enter the tax classification (C=C corporation, S=S corporation P=partnership							Exempt payee code (if any)				
r r								Exemption from FATCA reporting code (if any)				
Print or type	☐ Other (see instructions) ►								- Code (ii diriy)			
ecific	Address (number, street, and apt. or suite no.)						uester's name and address (optional)					
See Sp	City, state, and ZIP code											
	List account number(s) here (optional)											
Par			ification Numbe				I Casial as	curity num	la			
Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i> on page 3.]-[-		
· ·						Employer	yer identification number					
number to enter.								-				
Part		Certification		***************************************								-
Under	penalties	of perjury, I certify t	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 (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												
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.												
becau interes genera instruc	se you ha st paid, ac	ve failed to report al equisition or abando ents other than inter	st cross out item 2 a Il interest and divider Inment of secured propertion of secured propertion of secured propertion of secured propertion of the contract o	nds on your tax retur operty, cancellation	n. For real estate tra of debt, contribution	ansactions ns to an in	s, item 2 do dividual ret	es not app irement ar	oly. For ranger	r mortg nent (IF	jage RA), an	d
Sign Here		nature of person ►				Date ►						

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

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

- 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.

Form W-9 (Rev. 8-2013)