### 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). To help meet the requirements of the Foreign Account Tax Compliance Act (FATCA) and the Taxpayer Identification Number (TIN) Certification of the Bank Secrecy Act, Form W-9 is required.

#### Description of categories of entities

- **Individual/sole proprietor or single-member LLC:**
  - 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):**

#### Exemptions

- Exempt payee code (if any)
- Exemption from FATCA reporting code (if any)

#### Social security number

1 2 3 4 5 6 7

#### Employer identification number

7 5 2 2 7 5 1 5 2

### Purpose of Form

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

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, later.