

Request for Taxpayer Identification Number and Certification

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

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

Before you begin, Purpose of Form

2

3a

one

3b

How to get a TIN

Employer identification number

Table with 10 columns for EIN digits and a hyphen sign.

Part II Certification

Signature of U.S. person
Date

Certification instructions.

Sign Here

Signature of U.S. person

Date

General Instructions

Future developments
www.irs.gov/FormW9

What's New

Text under What's New

Text under General Instructions

Purpose of Form

Text under Purpose of Form

Foreign person. If you are a foreign person, you must file Form T-101, Foreign Person's Statement of Tax Status, with your Form T-100. If you are a foreign person who is not a resident alien, you must also file Form T-102, Nonresident Alien's Statement of Tax Status, with your Form T-100.

Nonresident alien who becomes a resident alien. If you are a nonresident alien who becomes a resident alien, you must file Form T-101 with your Form T-100. If you are a nonresident alien who becomes a resident alien, you must also file Form T-102 with your Form T-100.

become a resident alien for purposes of chapter 3 and chapter 4 of the Internal Revenue Code. If you are a nonresident alien who becomes a resident alien, you must file Form T-101 with your Form T-100.

If you are a U.S. person, you must file Form T-100, U.S. Person's Statement of Tax Status, with your Form T-100. If you are a U.S. person, you must also file Form T-101 with your Form T-100. If you are a U.S. person who is a resident alien, you must also file Form T-102 with your Form T-100.

Caution: What is backup withholding? Backup withholding is the withholding of tax on payments made to a payee who is not a U.S. person and who has not provided a correct taxpayer identification number (TIN) to the payer.

By signing the filled-out form If you are a U.S. person, you must sign the filled-out form. If you are a U.S. person, you must also sign the filled-out form. If you are a U.S. person who is a resident alien, you must also sign the filled-out form.

FATCA Reporting What is FATCA Reporting? FATCA Reporting is the reporting of certain information to the Internal Revenue Service (IRS) by U.S. persons and foreign financial institutions.

Note: If you are a U.S. person, you must file Form T-100 with your Form T-100. If you are a U.S. person, you must also file Form T-101 with your Form T-100.

Definition of a U.S. person. A U.S. person is a person who is a U.S. citizen, a U.S. resident alien, or a U.S. entity.

If you are a U.S. person, you must file Form T-100 with your Form T-100. If you are a U.S. person, you must also file Form T-101 with your Form T-100.

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Establishing U.S. status for purposes of chapter 3 and chapter 4 of the Internal Revenue Code. If you are a U.S. person, you must file Form T-100 with your Form T-100. If you are a U.S. person, you must also file Form T-101 with your Form T-100.

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Part II. Certification

I am certifying that I am the owner of the account and that the account is not an exempt payee code.

Signature requirements. The signature must be in ink and must be written in the presence of the preparer.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.

I am certifying that I am the owner of the account and that the account is not an exempt payee code.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.

I am certifying that I am the owner of the account and that the account is not an exempt payee code.

3. Real estate transactions.

I am certifying that I am the owner of the account and that the account is not an exempt payee code.

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLA accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
<input type="checkbox"/> IRA, ROTH IRA, SEP IRA, SIMPLE IRA, 529, 529A, Coverdell ESA, Archer MSA, HSA, HRA, FSA, Health Savings Account, Health Reimbursement Arrangement, Flexible Spending Account, Health Care Flexible Spending Account, Health Care Reimbursement Account, Health Care Flexible Spending Account, Health Care Reimbursement Account, Health Care Flexible Spending Account, Health Care Reimbursement Account	<input checked="" type="checkbox"/> You
<input checked="" type="checkbox"/> Other	<input type="checkbox"/> The owner of the account

