



Account Number _____

Rep ID _____ Alternate Branch _____

FORM W-9
(Rev. December 2014)
Department of the Treasury
Internal Revenue Service
SUBSTITUTE FORM

REQUEST FOR TAXPAYER IDENTIFICATION NUMBER AND CERTIFICATION

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

Print or type

1. Name (as shown on your income tax return), Name is required on this line; do not leave this line blank.

2. Business name/disregarded entity name, if different from above

3. Check appropriate box for federal tax classification; check only one of the following seven boxes:

☐ Individual/sole proprietor or single-member LLC

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership _____)

Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner.

☐ Other

4. Exemptions (codes apply only to certain entities, not individuals):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) Not Applicable

5. Address (number, street, and apt. or suite no.)

Requester's name and address (optional)

6. City, state, and ZIP code

7. List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see IRS Form W-9 instructions. For other entities, it is your employer identification number (EIN). If you do not have a number, see IRS Form W-9 instructions.

Note. If the account is in more than one name, see the IRS Form W-9 Instructions for guidelines on whose number to enter.

Social Security Number

or

Employer Identification Number

Part II Certification

Under penalties of perjury, I 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 (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; and

4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions: You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return.

The Internal Revenue Service does not require your consent to any provision of this document other than the certifications required to avoid backup withholding.

Sign Here	Signature of U.S. person
	Date

☐ **I OBJECT TO RELEASE OF INFORMATION** Unless you object by checking this box, we will be required to release your name, address and security position to requesting companies whose securities you hold.

☐ **BACKUP WITHHOLDING** Check this box if you ARE SUBJECT TO backup withholding because (1) you have been notified by the Internal Revenue Service (IRS) that you are subject to backup withholding as a result of failure to report all interest or dividends, or (2) the IRS has notified you that you are subject to backup.

INTERNET GAMBLING ATTESTATION (REQUIRED FOR ALL ENTITY ACCOUNTS)

If I am signing on behalf of the entity, I represent that neither the Entity nor any entity controlling, controlled by or under common control with the Entity is engaged in an Internet Gambling Business. For purposes of this representation, "Internet Gambling Business" shall mean the business of placing, receiving or otherwise knowingly transmitting a bet or wager by any means which involves the use, at least in part, of the Internet.

DISCLOSURE OF ACCOUNT INFORMATION

Under Securities and Exchange Commission Rule 14B-1(c), we will be obligated to provide your name, address and securities positions to each requesting company whose securities we hold for your account unless you object to such disclosure. The Rule prohibits companies from using any information so obtained for any purpose other than communication with you.

If you object to the disclosure of your name, address and securities positions, you must initial here:

Signature _____

Date _____