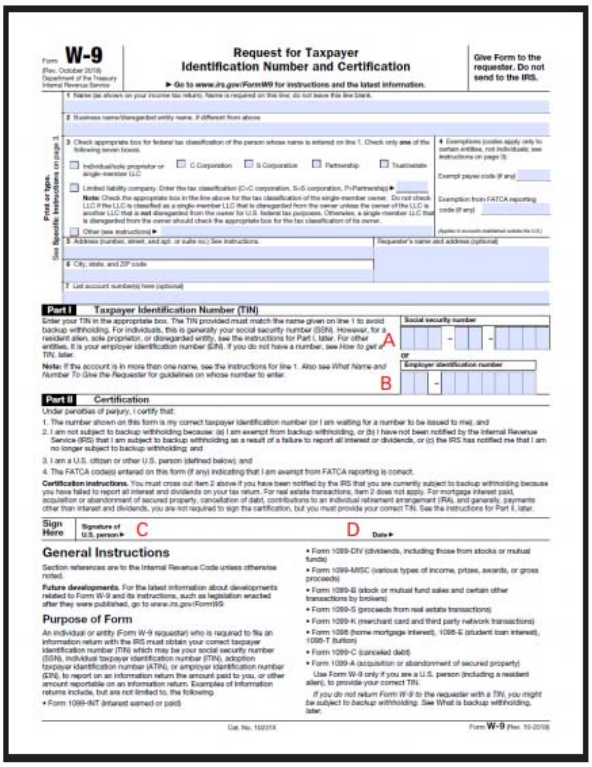
English

W-9 form; request for Taxpayer Identification Number and Certification

All W Forms must be completed **in English**



Form **W-9** (Rev. October 2018) Department of the Treasury Internal Revenue Service

Request for Taxpayer Identification Number and Certification

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

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

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 of the person whose name is entered on line 1. Check only one of the following seven boxes.

☐ 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) ▶

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ▶

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from FATCA reporting code (if any)

(Applies to accounts maintained outside the U.S.)

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

Requester's name and address (optional)

6 City, state, and ZIP code

7 List account number(s) here (optional)

Print or type. See Specific Instructions on page 3.

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 the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Social security number A

or

Employer identification number B

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

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 (defined below); 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. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here Signature of U.S. person ▶ C D Date ▶

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) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- 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)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

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.

Cat. No. 10231X Form **W-9** (Rev. 10-2018)

For joint accounts, each account holder must complete a separate form.
The form W-9 must be completed correctly without any alterations.
If you make a mistake, please start again with a new form.
Do not use liquid paper or any other correctional tool.

Line 1 Insert the full name as shown on your income tax return form

Line 2 Insert your business name/disregarded entity name **only** if the answer is different to your answer for Line 1

Line 3 Only check **one** box in this section. If you are a limited liability company, check the LLC box and enter your tax classification as C (C Corporation), S (S Corporation) or P (Partnership)

Line 4 (if applicable) Write down the 'Exempt Payee Code' and 'Exemption from FATCA reporting code' in the fields indicated

Note: if you have any queries regarding these codes, please seek independent tax advice

Line 5 Enter your full street address

Line 6 Enter your city/town, country/jurisdiction and/or state, post code/ZIP

Line 7 We recommend that you **do not** list any account numbers as you may have to provide forms for accounts you have not included

Part I Taxpayer Identification Number (TIN)

A For individuals or sole proprietors: enter your social security number (SSN)

B For entities (ie businesses) enter your employer identification number (EIN)

Note: A valid US Tax identification number will always

- **include numbers (no letters or other characters)**
- **be made up of nine digits**

and never

- **consist of nine of the same number**
- **be made up of nine sequential numbers either ascending or descending**

If you have applied for a TIN or are about to, please enter **Applied** for in either the SSN or TIN boxes. You will have 60 days to provide us with the TIN

Part II Certification

C and D Please sign and date the form. If you are signing on behalf of an entity, please be sure you are authorised to do so.

Note: This form can only be signed under a Power of Attorney (POA) if the POA specifically states that the agent/attorney is able to sign on tax matters or tax forms and a copy is provided or held, alternatively if an IRS Form 2848 is provided

Français

W-9 – Demande de numéro d'identification de contribuable et attestation

Le formulaire W-9 doit être rempli correctement sans aucune correction. En cas d'erreur, veuillez utiliser un nouveau formulaire. N'utilisez pas de correcteur liquide ni aucun autre outil de correction.

Champ 1 : Inscrivez le nom complet figurant sur votre déclaration de revenus.
Champ 2 : Inscrivez votre nom commercial/nom d'entité transparente **seulement s'il est différent du nom inscrit au champ 1**.
Champ 3 : Cochez une seule case pour indiquer votre catégorie fiscale fédérale. Si vous êtes une société à responsabilité limitée, inscrivez C ou S ou P à l'endroit indiqué.
Champ 4 : (Le cas échéant) Inscrivez le code de bénéficiaire exonéré et le code d'exonération des exigences de déclaration de la FATCA dans les champs indiqués.
Remarque : Si vous avez des questions concernant ces codes, veuillez consulter un conseiller fiscal indépendant.
Champ 5 Inscrivez votre adresse complète sur la première ligne.
Champ 6 Inscrivez votre ville, pays et/ou État, et le code postal sur la deuxième ligne.
Champ 7 NE PAS INSCRIRE DE LISTE DE NUMÉROS DE COMPTE, ce qui pourrait limiter l'application du formulaire aux comptes indiqués et vous obliger à fournir un autre formulaire pour vos autres comptes.
PARTIE I : Numéro d'identification de contribuable (TIN)
Remplissez les champs comme indiqué :
Champ 8a Pour les particuliers et les propriétaires uniques : numéro de sécurité sociale (SSN). OU
Champ 8b Pour les entités (entreprises) : numéro d'identification d'employeur (EIN). Remarque : Un numéro d'identification de contribuable (TIN) américain valide est toujours composé de 9 chiffres.
Un TIN ne peut pas :
(1) contenir autre chose que des numéros ;
(2) contenir moins ou plus de neuf chiffres ;
(3) se composer de neuf numéros identiques ;
(4) se composer de neuf numéros séquentiels (croissants ou décroissants).
Si vous n'avez pas de TIN et que vous l'intention d'en faire la demande sous peu ou que vous en avez déjà fait la demande, inscrivez «Applied For» dans le champ Numéro de sécurité sociale ou Numéro d'identification d'employeur. Vous aurez 60 jours pour nous communiquer votre TIN.
Partie II : Attestation
Champs 9a et 9b Signez et datez le formulaire. Si vous signez au nom d'une entité, vous devez vous assurer que vous êtes autorisé à signer en son nom.
REMARQUE : Ce formulaire ne peut pas être signé en vertu d'une procuration (POA), sauf si cette procuration mentionne expressément que le mandataire/avocat est habilité à signer en matière fiscale ou sur des formulaires d'impôt (et qu'une copie de la procuration est fournie ou détenue), ou si un formulaire IRS 2848 est fourni.