

W-9 Instructions

Line 1. Enter your name. If you are an individual, sole proprietor, single-member LLC or partnership the name must match the name shown on your tax returns. If you are a C Corporation, S Corporation or an LLC classified as a C or S Corporation enter the entity's name.

Line 2. Enter the Business Name/Disregarded Entity Name if different from Line 1- business name, trade name, or DBA if you have one. If not, leave it blank.

Line 3. Check the appropriate box for the federal tax classification. If you check Limited Liability Company then you must fill in C, S or P.

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
<ul style="list-style-type: none"> • Corporation 	Corporation
<ul style="list-style-type: none"> • Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes. 	Individual/sole proprietor or single-member LLC
<ul style="list-style-type: none"> • LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes. 	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
<ul style="list-style-type: none"> • Partnership 	Partnership
<ul style="list-style-type: none"> • Trust/estate 	Trust/estate

Line 4. Only complete if you have an exemption code. Leave blank if you are an individual.

Line 5-6. Fill in your address. This is the address where the 1099-Misc will be mailed.

Part I. Fill in your Social Security Number, Taxpayer Identification Number or Employer Identification Number. The TIN provided must match the name given on line 1.

Part II. Read the certification, sign and date.