

CURRENT YEAR FORM W-9 — REQUEST FOR TAXPAYER IDENTIFICATION NUMBER AND CERTIFICATION

Form Revision: March 2024 **Date Completed:** **Purpose:** Request for Taxpayer Identification Number and Certification, pursuant to Internal Revenue Code §§3406, 6041, 6041A, 6045, 6049, and 6109.

This W-9 uses the March 2024 IRS revision, effective for the 2025 tax year and beyond, which adds the Line 3b foreign-ownership checkbox and clarified instructions for single-member LLCs.

Line 1 — Name (as shown on your income tax return)

[LINE 1 NAME]

Line 2 — Business name / disregarded-entity name (if different from above)

(none)

Line 3a — Federal tax classification

Selected classification: Individual/sole proprietor

| Classification | Selected | |---|---| | Individual / sole proprietor or single-member LLC | | | C Corporation | | | S Corporation | | | Partnership | | | Trust/estate | | | Limited liability company (enter C, S, or P) | | | Other (see instructions) | |

Line 3b — Foreign partners, owners, or beneficiaries (March 2024 update)

Line 3b does not apply to this classification.

Line 4 — Exemptions (entities only; applies to accounts maintained outside the U.S.)

- **Exempt payee code (if any):** *(none)*
- **Exemption from FATCA reporting code (if any):** *(none)*

Lines 5–6 — Address

[STREET ADDRESS] [CITY, STATE, ZIP]

Line 7 — Account number(s) (optional)

(none)

Requester's name and address (optional)*(to be completed by the requester/payer, if applicable)***Part I — Taxpayer Identification Number (TIN)**

Enter the TIN in the appropriate box. The TIN provided must match the name on Line 1 to avoid backup withholding under IRC §3406.

| TIN Type | Value | |---|---| | Social Security Number (SSN) | **** | | Employer Identification Number (EIN) | | | Individual Taxpayer Identification Number (ITIN) | | | Applied For | |

TIN type selected: Social Security Number (SSN)

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 (as defined in the instructions and under IRC §7701(a)(30)); 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 must provide your correct TIN.

Penalty acknowledgments. I understand that:

- Providing a false or incorrect TIN triggers a **\$50 penalty per failure under IRC §6723**;

- Making a false certification to avoid backup withholding triggers a **\$500 civil penalty under IRC §6682**;
- A willful or fraudulent false certification may constitute a criminal offense under **IRC §7206** and under **18 U.S.C. §1001** (false statements to federal agencies); and
- Signing this form constitutes a declaration under penalty of perjury pursuant to **28 U.S.C. §1746**.

Signature of U.S. person

Signature of U.S. Person

 PRINTED NAME

 SIGNATURE

 DATE

Federal Compliance Notices

Backup Withholding — IRC §3406

The current backup-withholding rate is **24%** (per IRS Rev. Proc. 2023-34 and subsequent publications). The payer must initiate backup withholding if: (a) the payee fails to furnish a TIN; (b) the payee furnishes an obviously incorrect TIN; (c) the IRS notifies the payer via a CP2100 / CP2100A ("B-Notice") that the TIN is incorrect; or (d) the payee fails to certify non-subject-to-backup-withholding status on an interest or dividend account. Withheld amounts are remitted to the IRS on **Form 945**.

B-Notice Cure Procedure (IRS Pub. 1281)

Upon receipt of a CP2100/CP2100A notice identifying an incorrect name/TIN combination, the payer must send a **First B-Notice** to the payee within 15 business days. If the same payee appears on a CP2100 a second time within three calendar years, the payer must send a **Second B-Notice** requiring the payee to obtain an SSA Letter 147C (for SSNs) or IRS Letter 147C (for EINs) — a replacement W-9 alone is insufficient. Failure to follow this cure procedure exposes the payer to IRC §6721 penalties and a presumption of intentional disregard.

Civil Penalties for Incorrect Information Returns

Penalty	Statute	2024–2025 Amount	--- --- ---	Incorrect/missing TIN on information return (payer)
IRC §6721	\$60–\$330 per form	Failure to furnish correct payee statement (payer)	IRC §6722	\$60–\$330 per form
False information to avoid backup withholding (payee)	IRC §6682	\$500 per occurrence	Failure to furnish TIN (payee)	IRC §6723
\$50 per failure	Intentional disregard (payer)	IRC §6721(e)	\$630 per form or 10% of amount, whichever is greater	

FATCA — IRC §§1471–1474

Payers making reportable payments may be required to withhold under Chapter 4 (FATCA) if the payee is not a U.S. person or a properly documented exempt beneficial owner. A completed W-9 with a valid FATCA exemption code (where applicable) generally documents the payee as exempt from Chapter 4 withholding.

IRS TIN Matching Program

Payers filing Forms 1099-B, 1099-DIV, 1099-INT, 1099-MISC, 1099-NEC, 1099-OID, and 1099-PATR may use the IRS e-Services **TIN Matching Program** to verify the name/TIN combination before filing. Pre-filing verification avoids CP2100 notices and the consequent backup-withholding loop. The program does not verify ITINs.

Electronic Substitute W-9 (IRS Pub. 1281 / Rev. Proc. 97-19)

If this W-9 is furnished and signed electronically, the electronic system must satisfy the requirements of the IRS Instructions for the Requester of Form W-9 and Rev. Proc. 97-19:

- The system must ensure that the information received is the information sent and must document all occasions of user access that result in the submission;
- The electronic signature must identify the payee, authenticate and verify the submission, and be the final entry in the submission;
- Upon request by the IRS, the payer must supply a hard copy of the electronic W-9 and a statement that the electronic form was submitted in accordance with the payer's electronic filing procedures; and
- The payer must, on request, provide the payee with a hard copy of the completed W-9.

This template, when executed via Document.com's e-signature workflow with audit trail, is designed to satisfy these requirements.

U.S. Person Definition — IRC §7701(a)(30)

A "U.S. person" includes U.S. citizens, U.S. resident aliens, U.S. domestic partnerships, U.S. domestic corporations, U.S. estates (other than foreign estates), and U.S. trusts that satisfy the court test and control test under 26 C.F.R. §301.7701-7. Non-U.S. persons must use the Form W-8 series.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires the payee to provide their correct TIN to persons (including federal agencies) who are required to file information returns with the IRS. Routine uses of this information include disclosure to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their tax laws. The payee must provide a TIN whether or not they are required to file a tax return; payers must

generally withhold 24% of taxable interest, dividends, and certain other payments to payees who do not furnish a TIN.

State Overlay

Payer-Side Retention and Recollection Guidance

- **Retain** the completed W-9 for at least **four (4) years** from the date of filing the applicable information return (covers the IRS standard statute of limitations under IRC §6501 plus a buffer).
- **Re-collect** a W-9 when: (i) the payer receives a CP2100 / CP2100A B-Notice from the IRS; (ii) the payee notifies the payer of a change in legal name, entity classification, or TIN; or (iii) the entity converts or merges.
- **TIN-match** name/TIN combinations through IRS e-Services before filing 1099 forms.
- **Collect before first payment** — not at year-end. Backup withholding must be in place from the first reportable payment if no valid TIN has been furnished.
- **Transmit securely.** W-9s contain SSNs/EINs and account numbers; transmit via encrypted channels and store with access controls consistent with IRS Pub. 4557 (Safeguarding Taxpayer Data) and applicable state data-security statutes (e.g., MA 201 CMR 17.00, NY SHIELD Act, CA Civ. Code §1798.81.5).