



## Clarification for Form W-9, Request for Taxpayer Identification Number and Certification (Rev. December 2014) -- 10-APR-2015

The following is intended to clarify lines 3, 4, and 5 of Form W-9 (Rev. December 2014).

### Line 3

Check the appropriate box in line 3 for the U.S. federal tax classification of the person whose name is entered on line 1.

The "individual/sole proprietor or single-member LLC" box is the appropriate box to check for:

- An individual,
- A sole proprietorship, or
- A single-member limited liability company (LLC) *owned by an individual and disregarded for U.S. federal tax purposes.*

The "limited liability company" box is the appropriate box to check for:

- An LLC treated as a partnership for U.S. federal tax purposes (check the box and enter "P" in the space provided),
- An LLC that has filed Form 8832 or 2553 to be taxed as a corporation (check the box and in the space provided enter "C" for C corporation or "S" for S corporation), or
- An 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 (check the box and enter appropriate tax classification, i.e. "P" for partnership, "C" for C corporation, or "S" for S corporation).

The **Note** under the "limited liability company" box is clarified to reflect that an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), should not check the "limited liability company" box unless the owner of the LLC (required to be identified on the "Name" line) is another LLC that is not disregarded for U.S. federal tax purposes.

### Line 4

An entity may provide a number or letter code in the spaces in line 4 to indicate reason for an exemption. Individuals do not fill in line 4.

The "Exempt payee code" space is for an entity that is a U.S. exempt payee. The "Exemption from FATCA reporting code" space is for a payee that is exempt from reporting required by the Foreign Account Tax Compliance Act (FATCA). This latter code only applies if Form W-9 is requested for accounts maintained outside the United States. If Form W-9 is requested for an account maintained in the United States, the requester may pre-fill the FATCA exemption space with "Not Applicable," or any similar indication such as "N/A."

### Line 5

The address provided in line 5 may be the address to which the requester of Form W-9 will mail your information return. However, if the requester has a different current mailing address on file for you, the different address may be used to mail your information return.