

Request for Taxpayer Identification Number and Certification

www.irs.gov/FormW9

Purpose of Form

1  I am an individual and I am requesting a TIN for myself.

2  I am an individual and I am requesting a TIN for a dependent.

3a  I am a U.S. citizen or resident alien.  I am a nonresident alien who is married to a U.S. citizen or resident alien.  I am a nonresident alien who is a student, teacher, or researcher.  I am a nonresident alien who is a professional, business, or government official.  I am a nonresident alien who is a former resident of the United States.

3b  I am a nonresident alien who is a former resident of the United States and I am requesting a TIN for myself.  I am a nonresident alien who is a former resident of the United States and I am requesting a TIN for a dependent.

4  I am a nonresident alien who is a former resident of the United States and I am requesting a TIN for myself.  I am a nonresident alien who is a former resident of the United States and I am requesting a TIN for a dependent. (Applies to accounts maintained outside the United States.)

5  I am a nonresident alien who is a former resident of the United States and I am requesting a TIN for myself.  I am a nonresident alien who is a former resident of the United States and I am requesting a TIN for a dependent.

6  I am a nonresident alien who is a former resident of the United States and I am requesting a TIN for myself.  I am a nonresident alien who is a former resident of the United States and I am requesting a TIN for a dependent.

7  I am a nonresident alien who is a former resident of the United States and I am requesting a TIN for myself.  I am a nonresident alien who is a former resident of the United States and I am requesting a TIN for a dependent.

Part I Taxpayer Identification Number (TIN)

How to get a TIN

What Name and Number To Give the Requester

See b

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Part II Certifications

I am not a dependent of another taxpayer.

I am not a nonresident alien who is a former resident of the United States.

What is backup withholding?  
 Backup withholding is required if you do not have a correct tax withholding arrangement with your employer. It is a withholding of 28% of the amount paid to you.

**Caution:** If you are a nonresident alien, you may not be eligible for the reduced rate of 15% for purposes of the withholding.

**B** FATCA Reporting  
 FATCA Reporting is required for certain nonresident aliens who have a U.S. source of income. The reporting requirements apply to certain types of income, including dividends, interest, and capital gains.

**N** What is FATCA Reporting?  
 FATCA Reporting is a requirement for certain nonresident aliens to report their U.S. source income to the IRS.

**D** a U.S. citizen or resident alien  
 A U.S. citizen or resident alien is subject to U.S. tax on their worldwide income. This includes income from U.S. sources and income from foreign sources.

**E** ab U.S. a 3a e a 4  
 This section discusses the tax treatment of income for U.S. citizens and resident aliens. It covers the general rules for taxation of worldwide income and the exceptions for certain types of income.

**F** Nonresident alien  
 A nonresident alien is someone who is not a U.S. citizen or resident alien. They are generally subject to U.S. tax only on income that has a U.S. source.

become a U.S. citizen or resident alien for purposes of the withholding.

If you are a nonresident alien, you may not be eligible for the reduced rate of 15% for purposes of the withholding.

**N** a b e a a  
 This section discusses the tax treatment of income for nonresident aliens. It covers the general rules for taxation of U.S. source income and the exceptions for certain types of income.



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