(Rev. March 2024) Department of the Treasury Internal Revenue Service **₹**-9

Identification Number and Certification Request for Taxpayer

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

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

Before you begin. For guidance related to the purpose of Form W-9, see Purpose of Form, below.

Print or type. See Specific Instructions on page 3. Philadelphia, PA 19122 1805 N. Broad Street, 1108 Wachman Hall Temple University of the Commonwealth System of Higher Education 앎 If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions City, state, and ZIP code Address (number, street, and apt. or suite no.). See instructions. List account number(s) here (optional) Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. Business name/disregarded entity name, if different from above. Individual/sole proprietor entity's name on line 2.) Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded Other (see instructions) Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) ✓ C corporation S corporation ☐ Partnership ☐ Trust/estate Requester's name and address (optional) 4 Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) Exempt payee code (if any) Exemptions (codes apply only to certain entities, not individuals; (Applies to accounts see instructions on page 3): outside the United States.) maintained _

Part Taxpayer Identification Number (TIN)

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* Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid

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

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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 no longer subject to backup withholding; and 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
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

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. 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

Signature of U.S. person

Date

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General Instructions

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.

Section references are to the Internal Revenue Code unless otherwise

What's New

this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification. Line 3a has been modified to clarify how a disregarded entity completes

> regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065). foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information required to complete this line to indicate that it has direct or indirect New line 3b has been added to this form. A flow-through entity is See the

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they