# Department of the Treasury Internal Revenue Service

## Request for Taxpayer **Identification Number and Certification**

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

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

Befo	re 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.	1 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 entity's name on line 2.)												
	Massachusetts Chapter IAAO												
	2 Business name/disregarded entity name, if different from above.												
	3a 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.    Individual/sole proprietor						4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):  Exempt payee code (if any)  Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)  (Applies to accounts maintained						
	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					outside the United States.)							
	5 Address (number, street, and apt. or suite no.). See Instructions.  900 Main St  6 City, state, and ZIP code	ester's name and address (optional)											
	Millis, MA 02054												
	7 List account number(s) here (optional)												
						<u> </u>		<del>                                      </del>					
Par		<u> </u>						<del></del>					
Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid 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 <i>How to get a TIN</i> , later.				ecurity		]-	- [						
Note: If the generality in its prove their one name and the leading through the discussion of the last			Employer Identification number										
Note: If the account is in more than one name, see the instructions for line 1. See also What Name and Number To Give the Requester for guidelines on whose number to enter.			4	- 3	3	1 1	{	8 5	0				
Part II Certification									·/ <del></del>				
	penalties of perjury, I certify that:												
2. I an Ser no I	number shown on this form is my correct taxpayer identification number (or I am waiting for a numb not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not subject to backup withholding as a result of a fallure to report all interest or divide longer subject to backup withholding; and	ot be	een r	notified	by the	e Inte	arna	ıl Reve I me th	enue nat i a	m			
	n à U.S. citizen or other U.S. person (defined below); and												
Cortifi	FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is concation instructions. You must cross out Item 2 above if you have been notified by the IRS that you are o	rect,		1. 1			. ta i						
oecau ecquis other t	se you have falled to report all interest and dividends on your tax return. For real estate transactions, item Ition or abandonment of secured property, cancellation of debt, contributions to an individual retirement is han interest and dividends, you are not required to sign the certification, but you must provide your corre	2 do erran	n sec deme	ot appl ent (IR/	y, For N. and	morto	gag: eral	e Inter IIv. pav	est pa	2			
Sign Here	Signature of U.S. person Date	18	<del>)</del> -	160	<u>)</u>	<u>م ر</u>	<u></u>						
Ger	neral Instructions New Ilne 3b has been add	ed to	this	form.	A flow	-thro	۱ Jugh	n entit	/ is				
	required to complete this line references are to the Internal Revenue Code unless otherwise foreign partners, owners, or	e to i	ndica	ate tha	t It has	dire:	ot c	or indli	ect	/ <b>.</b> 9			

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.lrs.gov/FormW9.

### What's New

Line 3a has been modified to clarify how a disregarded entity completes 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.

to another flow-through entity in which it has an ownership interest, This change is intended to provide a flow-through entity with information 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).

### 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