## Form W-9 (Rev August 2013) Department of the Treasury Internal Revenue Service

## Request for Taxpayer Identification Number and Certification

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

	Name (as shown on your income tax return)										
Ø	University of Toledo										
	Business name/disregarded entity name, if different from above										
ge											
Print or type Specific Instructions on page	Check appropriate box for federal tax classification			Exemptions (see instructions)							
	☐ Individual/sole proprietor ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/esi			estate							
				Exempt payee code (if any)							
	Limited liability company Enter the tax classification (C=C corporation, S=S corporation, P=partnership)		np) ►			Exemption from FATCA reporting					
				code (if any)							
	✓ Other (see instructions) ► Exempt										
	Address (number, street, and apt or suite no )	Requester's name and address (optional)									
ě	2801 W Bancroft Street, MS 451										
See S	City, state, and ZIP code	е									
Š	Toledo, OH 43606										
	List account number(s) here (optional)										
Part I Taxpayer Identification Number (TIN)											
Enter your first the appropriate box fire say provided materials have given on the statue line					al security number						
to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other									ľ		
entities, it is your employer identification number (EIN) If you do not have a number, see <i>How to get a</i>											
TIN on page 3									_		
Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose				Employer identification number							
number to enter			4	- 6	4	0	1	4	B 3		
		3					<u> </u>			<u> </u>	
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											
	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										
	ervice (IRS) that I am subject to backup withholding as a result of a failure to report all interest or blonger subject to backup withholding, and	dividends	, or (d	c) the l	RS h	as no	otifie	ed me	that	l am	
110	o longer subject to backup withholding, and										
3 I am a U S citizen or other U S person (defined below), 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 you must provide your correct TIN. See the											
instructions on page 3											
Sig		3	00	1-	A.	, ,					
Her	e US person► Date	<u>* 3/</u>	21	12	$o_l$	7					
General Instructions withholding tax on foreign partners' share of effectively connected income, and											

Section references are to the Internal Revenue Code unless otherwise noted

**Future developments** The IRS has created a page on IRS gov for information about Form W-9, at *www irs gov/w9* Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page

## Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, payments made to you in settlement of payment card and third party network transactions, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA

Use Form W-9 only if you are a U S person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable to

- 1 Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- 2 Certify that you are not subject to backup withholding, or
- 3 Claim exemption from backup withholding if you are a U S exempt payee If applicable, you are also certifying that as a U S person, your allocable share of any partnership income from a U S trade or business is not subject to the

4 Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct

Note If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9

**Definition of a U S person** For federal tax purposes, you are considered a U S person if you are

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301 7701-7)

Special rules for partnerships Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income