## Form **W-9**(Rev. August 2013)

(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)								_		•		
Print or type Specific Instructions on page 2.	Expert Personnel Solutions dba Expert Apartment Staffing												
	Check appropriate box for federal tax classification:												
	☐ Individual/sole proprietor ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate						Exemptions (see instructions):						
	ratulership   Irust/estate												
	Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶  Other (see instructions) ▶					Exempt payee code (if any)							
						Exemption from FATCA reporting code (if any)							
						code (ii any)							
	Address (number, street, and apt. or suite no.)	ester's	nam	e and	addro	ee (or	tions	.n	-				
	P.O. Box 52235	equester's name and address (optional)											
See S	City, state, and ZIP code												
ഗ്	146 Walk, 146 W Jersey U/101-0220												
	List account number(s) here (optional)												
Pa								_					
Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social populate and the "Name" line.					ial security number								
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	ent alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other es, it is your employer identification number (EIN). If you do not have a number, see How to get a				-		-				ı		
TIN c	in page 3.		ــــــــــــــــــــــــــــــــــــــ					<u> </u>					
<b>Note.</b> If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.				Employer identification number									
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	r penalties of perjury, I certify that:			-									
1. Tr	le number shown on this form is my correct taxpayer identification number (or I am waiting for a nur	nber t	o be	issue	d to i	nal :	and						
4. I am not subject to backup withholding because: (a) I am exampt from the street in the contract of the cont									_				
Se no	ervice (IRS) that I am subject to backup withholding as a result of a failure to report all interest or div I longer subject to backup withholding, and	dend:	beer s, or	noti (c) the	ilea b FIRS	y the has i	: Inte notifi	rnal ed n	Reve ie th	enue at I	am		
	m a U.S. citizen or other U.S. person (defined below), and												
4. Th	e FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is c												
Certi	rication instructions. You must cross out item 2 above if you have been next at a very series.												
beca	use you have failed to report all interest and dividends on your tax return. For real estate transaction st paid, acquisition or abandonment of secured property, cancellation of debt.	are o s. iten	curre n 2 d	ntiy s besin	ubjec ot an	it to t	ocki For n	norte Vonte	ithho	oldir	ıg		
interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and instructions on page 3.													
instru	ctions on page 3.	ou mi	ıst p	rovide	you	corr	ect 1	TIN.	See 1	the			
Sign	Signature of A A A A A A	17											
Here	U.S. person Date	II	76	0	17.	_							
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## General Instructions

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

withholding tax on foreign partners' share of effectively connected income, and

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.