**Request for Taxpayer Identification Number and Certification**

**The University of Tennessee**

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.

- □ Individual/sole proprietor or single-member LLC
- □ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership).

**Note:** Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

- Exempt payee code (if any) 3
- Exemption from FATCA reporting code (if any) C

**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
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 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 no 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, amounts reportable on an information return. Examples of information returns include, but are not limited to, the following.

- □ Form 1099-DIV (dividends, including those from stocks or mutual funds)
- □ Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- □ Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- □ Form 1099-S (proceeds from real estate transactions)
- □ Form 1099-K (merchant card and third party network transactions)
- □ Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- □ Form 1099-C (canceled debt)
- □ Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN. If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.