## (Rev. August 2013)

Department of the Treasury

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

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

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Print or type See Specific Instructions on page 2.	Nam	Name (as shown on your income tax return)																						
	Spa	Spartanburg School District Two																						
	Business name/disregarded entity name, if different from above																							
	1																							
	Che	Check appropriate box for federal tax classification:													E	Exemptions (see instructions):								
	☐ Individual/sole proprietor ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate												1	ì										
												E	Exempt payee code (if any)											
	$  \sqcap$	☐ Limited flability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶											E	Exemption from FATCA reporting										
	-													C	code (if any)									
	[☑] Other (see Instructions) ► Public Schools													1										
	Address (number, street, and apt. or suite no.)  Requester's name												e and	ado	ress	(optio	nai)							
	3231 Old Furnace Rd																							
	City, state, and ZIP code																							
	Che	Chesnee, SC 29323																						
	List account number(s) here (optional)																							
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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 entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a</i>										-	. 1		-			1								
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Certi	ificati	ion instructions	. You mus	st cross o	ut item 2	above	e if yo	u have	been	notifie	d by th	e IRS	that yo	u ar <del>e</del>	curre	ently	sub	ject	to ba	ckup	with	holo	ling	
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## **General Instructions**

U.S. person ▶

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 <a href="https://www.irs.gov/w9">www.irs.gov/w9</a>. Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted

## **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
- 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

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 and 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.