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Form W-9 (Rev. October 2018)

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.

[About Form W-9 | Internal Revenue Service](#)

Information about Form W-9, Request for Taxpayer Identification Number (TIN) and Certification including recent updates, related forms and instructions on how to file. Form W-9 is used by U.S. persons to provide correct taxpayer identification number (TIN) to payers (or brokers) who are required to file information returns with IRS.

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Form W-9 is a request for your personal information as a taxpayer. Find out why it is required, how to fill it out, and when you shouldn't. Find out why it is required, how to fill it out, and when you shouldn't.

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The last fillable field, which is the certification field, requires the recipient's signature and the date on which the IRS W-9 form is being signed. Make sure that you read the certification carefully because you're swearing that the information you're providing is true and correct to the best of your knowledge. Failure to provide accurate

information can result in serious legal consequences.