

Submit Your W-9 Tax Forms to Ensure Maximum Royalty Payments

This notice is for rightsholders licensing their content through Copyright Clearance Center (CCC) and operating as a company within the United States. If you are operating outside the United States, please submit a W-8 Form.

Overview

Each year, CCC distributes millions of dollars in royalty payments to publishers, authors and other rightsholders. These payments are based on the use of content by universities, businesses, researchers and other domestic and international organizations. According to U.S. law, if we do not have your completed and signed W-9 on file, we are required to withhold 28% of your royalty payments and pay the withheld amount to the IRS (from whom you can claim a refund or credit, if appropriate.)

Completing and Submitting the W-9 Form

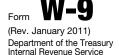
The W-9 Form is included on page two of this document. Once you have completed the document, including signing and dating the bottom of the form, please fax it to our confidential fax line at +1-978-750-4904.

Questions?

Please contact our customer service department at rightsholders@copyright.com or +1-978-646-2800, Monday-Friday, 8am-6pm Eastern Time.

About CCC

CCC, the rights licensing experts, is a global rights broker for millions of the world's most sought after books, journals and other content. Founded in 1978 as a not-for-profit organization, today CCC provides smart solutions that simplify the licensing of content that lets businesses and academic institutions quickly get permission to use copyright-protected materials, while compensating publishers and content creators for the use of their works. For more information, visit www.copyright.com.



Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	Nam	e (as shown on your income tax return)					-					
	Busi	ness name/disregarded entity name, if different from above										
	Check appropriate box for federal tax							.++.				
	classification (required):							Exempt payee				
	☐ Other (see instructions) ►											
	Address (number, street, and apt. or suite no.)					and a	ddress	(opti	onal)			
	City, state, and ZIP code											
	List account number(s) here (optional)											
Part I Taxpayer Identification Number (TIN)												
Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line Social security num							numb	er				
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>						•	-		-			
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.					-							
Part	Ш	Certification										
Under	pena	alties of perjury, I certify that:										
1. The	e num	nber shown on this form is my correct taxpayer identification number (or I am waiting for	a numb	er to	be is	ssuec	l to me	e), ar	nd			
Ser	vice	subject to backup withholding because: (a) I am exempt from backup withholding, or (b (IRS) that I am subject to backup withholding as a result of a failure to report all interest er subject to backup withholding, and) I have or divide	not b ends,	een or (d	notifi c) the	ed by IRS h	the I as no	ntern	al Rev	/enue hat I am	
3. I ar	n a U	.S. citizen or other U.S. person (defined below).										
becausinteres genera instruc	se yo st pai ally, p ctions	on instructions. You must cross out item 2 above if you have been notified by the IRS the have failed to report all interest and dividends on your tax return. For real estate transed, acquisition or abandonment of secured property, cancellation of debt, contributions to be ayments other than interest and dividends, you are not required to sign the certification is on page 4.	actions, o an indi	item ividua	2 do al ret	es no ireme	ot app ent arr	ly. Fo	or mo	rtgag t (IRA)	e , and	
Sign Here		Signature of U.S. person ► Da	ate ▶									

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

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, 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.

Note. If 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 on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the 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 withholding on your share of partnership income.