An individual (or entity) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- 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 1098-K (merchant card and third-party transactions)
- Form 1099-1098-T (interest, dividends, and capital gains or other payments to educational institutions)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of real property)

If you are a recipient of proceeds from real estate transactions, you may be subject to backup withholding. See the instructions for Form W-9, or contact your tax advisor.