

## LETTER OF ELECTION AND TRANSMITTAL

To accompany certificates of Class A Common Stock, par value \$0.001 per share, or Class B Common Stock, par value \$0.001 per share, of Skechers U.S.A., Inc. (such shares of common stock, "Company Common Stock") surrendered for payment pursuant to the Agreement and Plan of Merger, dated May 4, 2025 (the "Merger Agreement") by and among Skechers U.S.A., Inc. ("Skechers"), Beach Acquisition Co Parent, LLC ("Parent") and Beach Acquisition Merger Sub, Inc.

The undersigned represents that I (we) have full authority to surrender without restriction the certificate(s) for exchange. You are hereby authorized and instructed to prepare in the name of and deliver to the address indicated below (unless otherwise instructed in the boxes on the following page) a check or a wire transfer representing a cash payment for shares of Company Common Stock surrendered pursuant to this Letter of Election and Transmittal. The aggregate cash payment to be received by the undersigned upon the closing of the merger shall be in accordance with the amount elected on page 2 and set forth in the table on page 3. If payment is made by wire transfer, a \$135.00 service charge will be deducted from the aggregate payment to the undersigned.

Method of delivery of the certificate(s) is at the option and risk of the owner thereof. *See Instruction 1.* Mail or deliver this Letter of Election and Transmittal, or a facsimile, together with the certificate(s) representing your shares of Company Common Stock, to:



If delivering by hand, express mail, courier, or other expedited service:

By mail:

Equiniti Trust Company, LLC  
55 Challenger Road, Suite # 200  
Ridgefield Park, New Jersey 07660  
Attn: Reorganization Department

Equiniti Trust Company, LLC Operations Center  
Attn: Reorganization Department  
P.O. Box 525  
Newark, New Jersey 07101

For assistance call (877) 248-6417 or (718) 921-8317

**Name(s) and Address of Registered Holder(s)**

If there is any error in the name or address shown below,  
please make the necessary corrections

**DESCRIPTION OF SHARES OF  
COMPANY COMMON STOCK SURRENDERED**  
*(Please fill in. Attach separate schedule if needed.)*

**MERGER CONSIDERATION ELECTION**  
(See Instruction 8)

A. *Check ONE box if you wish to surrender ALL of your shares of Company Common Stock for one of the elections:*

- CHECK HERE TO ELECT TO RECEIVE THE CASH ELECTION CONSIDERATION (I.E., \$63.00 IN CASH PER SHARE OF COMPANY COMMON STOCK) FOR ALL SHARES OF COMPANY COMMON STOCK SURRENDERED.**
- CHECK HERE TO ELECT TO RECEIVE THE MIXED ELECTION CONSIDERATION (I.E., \$57.00 IN CASH AND ONE COMMON LIMITED LIABILITY COMPANY UNIT OF PARENT) FOR ALL SHARES OF COMPANY COMMON STOCK SURRENDERED.**

*If you check more than one box, we will treat your shares of Company Common Stock as if you made the election for the Cash Election Consideration.*

***OR***

B. *If you would like to make more than one election for the shares of Company Common Stock that you are surrendering, list below the number of shares of Company Common Stock you desire to surrender by election type:*

If you did not check a box above and would like to make more than one election for the shares of Company Common Stock you would like to surrender, indicate the number of shares of Company Common Stock next to each desired election below. The total number of shares of Company Common Stock next to the two elections should equal the number of shares of Company Common Stock listed in the box titled "Description of Shares of Company Common Stock Surrendered" above. If you have checked one of the boxes above, that election will govern all of your shares of Company Common Stock and any numbers entered next to the election below will be disregarded. If you make elections for more shares of Company Common Stock than the shares of Company Common Stock described in the box titled "Description of Shares of Company Common Stock Surrendered," your elections will be reduced on a pro rata basis relative to the number of shares of Company Common Stock you indicated for each election. If you make elections for fewer shares of Company Common Stock than the shares of Company Common Stock described in the box titled "Description of Shares of Company Common Stock Surrendered," you will be deemed to have made the election for Cash Election Consideration with respect to the number of shares of Company Common Stock with respect to which you have not made an election.

\_\_\_\_\_ **NUMBER OF SHARES OF COMPANY COMMON STOCK TO RECEIVE THE CASH ELECTION CONSIDERATION (I.E., \$63.00 IN CASH PER SHARE) FOR ALL SHARES OF COMPANY COMMON STOCK SURRENDERED.**

\_\_\_\_\_ **NUMBER OF SHARES OF COMPANY COMMON STOCK TO RECEIVE THE MIXED ELECTION CONSIDERATION (I.E., \$57.00 IN CASH AND ONE COMMON LIMITED LIABILITY COMPANY UNIT OF PARENT) FOR ALL SHARES OF COMPANY COMMON STOCK SURRENDERED.**

All elections are subject to the election procedures described in the Merger Agreement. Any shares of Company Common Stock surrendered but for which no election is made above will be treated as if the holder made an election to receive the Cash Election Consideration.

**ANY SHARES OF COMPANY COMMON STOCK THAT WERE NOT HELD ON THE CLOSE OF BUSINESS ON MAY 2, 2025 OR WERE TRANSFERRED (AS DEFINED THE MERGER AGREEMENT) AT SUCH TIME OR ANY TIME THEREAFTER OR WERE SUBJECT TO**

**FORFEITURE AT ANY TIME THEREAFTER ARE NOT ELIGIBLE TO BE CONVERTED INTO THE MIXED ELECTION CONSIDERATION AND WILL BE TREATED AS IF THE HOLDER MADE AN ELECTION TO RECEIVE THE CASH ELECTION CONSIDERATION.**

**IF THIS LETTER OF TRANSMITTAL AND ELECTION IS RETURNED AFTER SEPTEMBER 4, 2025, YOUR ELECTION WILL BE DISREGARDED AND YOU WILL BE ENTITLED TO RECEIVE ONLY THE CASH ELECTION CONSIDERATION PER SHARE.**

**PARENT SHALL HAVE REASONABLE DISCRETION TO DETERMINE WHETHER ANY ELECTION HAS BEEN PROPERLY OR TIMELY MADE, AND ANY GOOD FAITH DECISIONS OF PARENT REGARDING SUCH MATTERS SHALL BE BINDING AND CONCLUSIVE.**

<input type="checkbox"/> <b>Check this box if your certificate(s) has been lost, stolen, misplaced or mutilated. See Instruction 5.</b>	
<b>SPECIAL PAYMENT INSTRUCTIONS</b>	
Complete <b>ONLY</b> if the check is to be issued or wire is to be made in a name which differs from the name on the surrendered certificate(s). Issue to:	
Name: _____	
Address: _____ _____ _____ _____	
Please also complete IRS Form W-9 (attached) or the applicable IRS Form W-8 (available at <a href="http://irs.gov">irs.gov</a> ) AND <b>see instructions regarding signature guarantee. See Instructions 3, 4, 6 and 7.</b>	
<b>SPECIAL DELIVERY INSTRUCTIONS</b>	
Complete <b>ONLY</b> if check is to be mailed to some address other than the address reflected above. Mail to:	
Name: _____	
Address: _____ _____ _____ _____	
<input type="checkbox"/> <b>Please check here if address change is permanent.</b> <b>see instructions regarding signature guarantee. See Instructions 3, 4, 6 and 7.</b>	

**Regarding wired funds: The shareholder should be aware; an Equiniti representative will contact you to validate the wiring instructions prior to Equiniti sending the funds.**

<b>WIRE INSTRUCTIONS – (Medallion Stamp Required for wires of \$50,000.00 or more)</b>	
If electing to receive a wire for payment, please complete the following: <b>(Please note: \$135.00 will be deducted from your proceeds)</b>	
<b>Dollar Amount</b>	
<b>Name on Account:</b>	
<b>Bank Name:</b>	
<b>ABA/Routing Number:</b>	
<b>Account Number:</b>	
<b>Intermediary Bank Name</b>	
<b>Intermediary Bank ABA</b>	
<b>Intermediary Bank SWIFT</b>	
<b>FFC Account Name:</b>	
<b>FFC Account Number:</b>	

**YOU MUST SIGN IN THE BOX BELOW AND FILL OUT AND SIGN THE IRS FORM W-9 (ATTACHED) OR THE APPLICABLE IRS FORM W-8 (AVAILABLE AT IRS.GOV).**

<b>SIGNATURE(S) REQUIRED</b> Signature(s) of Registered Holder(s) or Agent	<b>SIGNATURE(S) GUARANTEED (IF REQUIRED)</b> <i>See Instruction 3.</i>
<p>Must be signed by the registered holder(s) EXACTLY as name(s) appear(s) on stock certificate(s). If signature is by a trustee, executor, administrator, guardian, attorney-in-fact, officer for a corporation acting in a fiduciary or representative capacity, or other person, please set forth full title. <i>See Instructions 2, 3 and 7.</i></p> <hr style="border: 0.5px solid black; margin: 10px 0;"/> <p>_____ Registered Holder</p> <hr style="border: 0.5px solid black; margin: 10px 0;"/> <p>_____ Registered Holder</p> <hr style="border: 0.5px solid black; margin: 10px 0;"/> <p>_____ Title, if any</p> <p>Date: _____            Phone No.: _____            Email Address: _____</p>	
<hr style="border: 0.5px solid black; margin: 10px 0;"/> <p>Unless the shares are surrendered by the registered holder(s) of the capital stock, or for the account of a participant in the Securities Transfer Agent's Medallion Program ("STAMP"), Stock Exchange Medallion Program ("SEMP") or New York Stock Exchange Medallion Signature Program ("MSP") (an "Eligible Institution"), the signature(s) must be guaranteed by an Eligible Institution. <i>See Instruction 3.</i></p> <hr style="border: 0.5px solid black; margin: 10px 0;"/> <p>_____ Authorized Signature</p> <hr style="border: 0.5px solid black; margin: 10px 0;"/> <p>_____ Name of Firm</p> <hr style="border: 0.5px solid black; margin: 10px 0;"/> <p>_____ Address of Firm - Please Print</p>	

## **INSTRUCTIONS FOR SURRENDERING CERTIFICATES**

(Please read carefully the instructions below)

**1. Method of Delivery.** The following items must be sent or delivered to Equiniti Trust Company, LLC (the “Exchange Agent”): (a) the Letter of Election and Transmittal duly completed and validly executed, (b) your certificate(s) representing the shares of Company Common Stock (unless you hold such shares in electronic, book-entry form), (c) in the event you have elected to receive Mixed Election Consideration for the shares of Company Common Stock, a validly executed joinder to the Amended and Restated Limited Liability Company Agreement of Parent, in the form enclosed hereto, and (d) in the event you have elected to receive Mixed Election Consideration for the shares of Company Common Stock, an Affidavit of Continuous Ownership, in the form enclosed hereto, duly completed and validly executed (the “**Required Materials**”). Do not send any of the Required Materials to Skechers U.S.A., Inc. Holders of shares of Company Common Stock who hold such shares of Company Common Stock in electronic, book-entry form do not need to include any certificate(s) and simply need to return the other Required Materials. The method of delivery of certificates to be surrendered to the Exchange Agent at the address set forth on the front of this Letter of Election and Transmittal is at the option and risk of the surrendering stockholder. Delivery will be deemed effective only when received. If you submit this Letter of Election and Transmittal electronically or by facsimile, if applicable, you must also send or deliver your certificate(s) in order to receive payment. **If the certificate(s) are sent by mail, registered mail with return receipt requested and proper insurance is suggested.**

This Letter of Election and Transmittal is being mailed to each holder of record of the shares of Company Common Stock as of July 29, 2025. The Merger Consideration Election form is to be used to elect to receive the Cash Election Consideration or the Mixed Election Consideration. If you hold shares of Company Common Stock in “street name” through a bank, brokerage or other nominee, you will receive election instructions from that firm.

**2. Payment in the Same Name.** If the check is issued or the wire transfer made in the same name as the surrendered certificate is registered, the Letter of Election and Transmittal should be completed and signed exactly as the surrendered certificate is registered. Do not sign the stock certificate(s). Signature guarantees are not required if the certificate(s) surrendered herewith are submitted by the registered owner of such shares of Company Common Stock who has not completed the section entitled “Special Payment Instructions” or are for the account of an Eligible Institution. If any of the shares of Company Common Stock surrendered hereby are owned by two or more joint owners, all such owners must sign this Letter of Election and Transmittal exactly as written on the face of the certificate(s). If any shares of Company Common Stock are registered in different names on several certificates, it will be necessary to complete, sign and submit as many separate Letters of Transmittal as there are different registrations. Letters of Transmittal executed by trustees, executors, administrators, guardians, attorneys-in-fact, officers of corporations, or others acting in a fiduciary capacity who are not identified as such in the registration must be accompanied by

proper evidence of the signer's authority to act.

**3. *Payment in Different Name.*** If the section entitled "Special Payment Instructions" is completed, then signatures on this Letter of Election and Transmittal **must be guaranteed by a firm that is a bank, broker, dealer, credit union, savings association or other entity that is an Eligible Institution.** If the surrendered certificates are registered in the name of a person other than the signer of this Letter of Election and Transmittal, or if payment is to be made to a person other than the signer of this Letter of Election and Transmittal, or if the payment is to be made to a person other than the registered owner(s), then the surrendered certificates must be endorsed or accompanied by duly executed stock powers, in either case signed exactly as the name(s) of the registered owners appear on such certificate(s) or stock power(s), with the signatures on the certificate(s) or stock power(s) guaranteed by an Eligible Institution as provided herein.

**4. *Special Delivery Instructions.*** If the section entitled "Special Delivery Instructions" is completed, then signatures on this Letter of Election and Transmittal **must be guaranteed by a firm that is a bank, broker, dealer, credit union, savings association or other entity that is an Eligible Institution.** Indicate the name in which, and the address to which, the check is to be sent if different from the name or address of the person(s) signing this Letter of Election and Transmittal. If Special Payment Instructions have been completed, an Internal Revenue Service ("IRS") IRS Form W-9 (or applicable version of IRS Form W-8) must also be completed for the person named therein, and that person will be considered the record owner.

**5. *Letter of Election and Transmittal Required; Surrender of Certificate(s) (Lost Certificate(s)).*** You will not receive your check or wire(if you elect to receive a wire) unless and until you deliver this Letter of Election and Transmittal, properly completed and duly executed, to the Exchange Agent, together with the certificate(s) evidencing your shares of Company Common Stock and any required accompanying evidences of authority (if applicable). **If your certificate(s) has been lost, stolen, misplaced or destroyed, contact the Exchange Agent for instructions at (877) 248-6417 or (718) 921-8317 prior to submitting your certificates for exchange.** Any Skechers stockholder who has lost certificates should make arrangements (which may include the posting of a bond or other satisfactory indemnification and an affidavit of loss) to replace lost certificates. Such arrangements should be made with Exchange Agent.

**6. *IRS Form W-9; IRS Form W-8.*** Under the federal income tax law, a non-exempt stockholder is required to provide the Exchange Agent with such stockholder's correct Taxpayer Identification Number ("TIN") on the enclosed IRS Form W-9. If the certificate(s) are in more than one name or are not in the name of the actual owner, consult the instructions to the enclosed IRS Form W-9 for additional guidance on which number to report. *Failure to provide the information on the form may subject the surrendering stockholder to 24% backup withholding on the payment of any cash and a penalty imposed by the IRS.* If a stockholder has not been issued a TIN, such stockholder should consult the instructions to the IRS Form W-9. If a TIN has been applied for and the Exchange Agent is not provided with a TIN before

payment is made, the Exchange Agent will withhold 24% on all payments to such surrendering stockholders of any cash consideration due for their former shares of Company Common Stock. Please review the instructions to the IRS Form W-9 for additional details on what Taxpayer Identification Number to give the Exchange Agent. Backup withholding is not an additional tax. Any amounts withheld may be allowed as a refund or credit against the stockholder's U.S. federal income tax liability, if any, provided the required information is timely furnished to the IRS.

Certain stockholders (including, among others, corporations and certain foreign individuals and entities) are not subject to these backup withholding and reporting requirements. A stockholder that is a foreign individual or a foreign entity should submit IRS Form W-8BEN or IRS Form W-8BEN-E (or other applicable IRS Form W-8), signed under penalties of perjury, attesting to such holder's exempt status. Special rules apply for foreign entities or arrangements treated as partnerships for U.S. federal income tax purposes. Such forms may be obtained from the Exchange Agent or the IRS at its internet website: [www.irs.gov](http://www.irs.gov).

**7. Stock Transfer Taxes.** If payment is to be made to any person other than the registered holder, or if surrendered certificates are registered in the name of any person other than the person(s) signing the Letter of Election and Transmittal, the amount of any stock transfer taxes (whether imposed on the registered holder or any other person) payable as a result of the transfer to such person will be deducted from the payment for such securities if satisfactory evidence of the payment of such taxes, or exemption therefrom, is not submitted. Except as provided in this Instruction 7, it will not be necessary for transfer tax stamps to be affixed to the certificates listed in the Letter of Election and Transmittal.

**8. Election Procedure.** The "Merger Consideration Election" section must be completed if you desire to elect the type of consideration to be received in exchange for the shares of Company Common Stock being surrendered hereby. You may check (i) one box to designate all of your shares of Company Common Stock for one election option, (ii) fill in the number of shares of Company Common Stock next to one or both of the election options or (iii) leave the election options blank and not check a box. If you leave the election options blank or you make elections for less than all the shares of Company Common Stock you describe in the box titled "Description of Shares of Company Common Stock Surrendered," you will be treated as if you made the election to receive the Cash Election Consideration as consideration with regards to those shares of Company Common Stock for which an election was not made. If you check one of the boxes designating all shares of Company Common Stock for one election, that election will govern all of your shares of Company Common Stock surrendered in the offer and any numbers entered next to the election options will be disregarded. If you check more than one box in Part A of the "Merger Consideration Election" section above, you will be treated as if you made an election to receive the Cash Election Consideration. If you make elections for more than the shares of Company Common Stock you describe in the box titled "Description of Shares of Company Common Stock Surrendered," your elections will be reduced on a pro rata basis relative to the number of shares of Company Common Stock you indicated for each election.

**9. Revocation or Change of Merger Consideration Election.** Any Merger Consideration Election may be revoked or changed by written notice from the person submitting such form to the Exchange Agent, but to be effective such notice must be received by the Exchange Agent at or prior to the Election Deadline. In the event a Merger Consideration Election is revoked prior to the Election Deadline, the shares of Company Common Stock represented by such Merger Consideration Election will be deemed to have elected to receive the Cash Election Consideration, except to the extent a subsequent election is properly made prior to the Election Deadline.

**10. Requirement for Continuous Ownership of Shares of Company Common Stock.**

Only shares of Company Common Stock that, from the close of business on May 2, 2025 through the effective time of the Merger, are continuously held and not subject to forfeiture (and beneficial ownership thereof has not been Transferred) will be eligible to be converted into the Mixed Election Consideration. Under the Merger Agreement, shares of Company Common Stock will be deemed “**Transferred**” if the beneficial owner thereof:

- directly or indirectly, sells, transfers, assigns, or similarly disposes of, either voluntarily or involuntarily, by operation of law or otherwise such shares of Company Common Stock;
- enters into a short sale with respect to such shares of Company Common Stock;
- enters into or acquires a derivative contract with respect to such shares of Company Common Stock;
- enters into or acquires a futures or forward contract to deliver such shares of Company Common Stock;
- enters into any other hedging or other derivative, swap, “put-call,” margin, securities lending or other transaction that has or reasonably would be expected to have the effect of changing, limiting, arbitraging or reallocating the economic benefits and risks of ownership of such shares of Company Common Stock; or
- enters into any contract, option, or other arrangement or understanding with respect to the sale, transfer, assignment, or similar disposition of, any Company Common Stock owned by a Person or any interest (including a beneficial interest) in any Company Common Stock owned by a Person.

Shares of Company Common Stock that have been “**Transferred**” since the close of business on May 2, 2025 are not eligible to be converted into the Mixed Election Consideration and will be converted into Cash Election Consideration.

**11. Transfer of Shares of Company Common Stock.** If the beneficial ownership of the shares of Company Common Stock is “Transferred” after a holder has made a Merger Consideration Election, then such shares will automatically be deemed to have made no election and any Mixed Election made in respect of such shares will be deemed to be revoked.

**12. Shares of Company Common Stock Held Through a Bank, Broker or Other Nominee.** If you hold your shares of Company Common Stock through a bank, broker or other nominee, they must make an election for your shares of Company Common Stock on your behalf in accordance with your instructions. Please instruct them how to exchange your shares of Company Common Stock by completing the election instructions you receive from them. Please contact your bank, broker or other nominee with any questions.

**13. Termination of Merger Agreement.** In the event of termination of the Merger Agreement, the Exchange Agent will promptly return certificates representing the shares of Company Common Stock after being notified of such termination by Skechers or Parent.

**FORM W-9**  
**REQUEST FOR TAXPAYER IDENTIFICATION NUMBER AND CERTIFICATION**

See attached.

# W-9

Form  
(Rev. March 2024)  
Department of the Treasury  
Internal Revenue Service

## Request for Taxpayer Identification Number and Certification

Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

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

**Before you begin.** For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type.  
See *Specific Instructions* on page 3.

1	Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)				
2	Business name/disregarded entity name, if different from above.				
3a	Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only <b>one</b> of the following seven boxes.				
	<input type="checkbox"/> Individual/sole proprietor	<input type="checkbox"/> C corporation	<input type="checkbox"/> S corporation	<input type="checkbox"/> Partnership	<input type="checkbox"/> Trust/estate
	<input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) <span style="float: right;">. . .</span>				
	<b>Note:</b> Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.				
	<input type="checkbox"/> Other (see instructions) <span style="float: right;">. . .</span>				
3b	If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions <span style="float: right;">. . .</span> <input type="checkbox"/>				
5	Address (number, street, and apt. or suite no.). See instructions.		Requester's name and address (optional)		
6	City, state, and ZIP code				
7	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 line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

**Note:** If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number								
<input type="text"/>	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	<input type="text"/>
or								
Employer identification number								
<input type="text"/>	<input type="text"/>	-	<input type="text"/>					

### Part II Certification

Under penalties of perjury, I certify that:

- 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
- 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
- I am a U.S. citizen or other U.S. person (defined below); and
- 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, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person	Date
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## General Instructions

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

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

## What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

## Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving this form because they

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-NEC (nonemployee compensation).
- 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), and 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.

**Caution:** If you don't return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding*, later.

**By signing the filled-out form**, you:

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; and
4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and
5. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting is correct. See *What Is FATCA Reporting*, later, for further information.

**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 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).

**Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding.** Payments made to foreign persons, including certain distributions, allocations of income, or transfers of sales proceeds, may be subject to withholding under chapter 3 or chapter 4 of the Code (sections 1441–1474). Under those rules, if a Form W-9 or other certification of non-foreign status has not been received, a withholding agent, transferee, or partnership (payor) generally applies presumption rules that may require the payor to withhold applicable tax from the recipient, owner, transferor, or partner (payee). See Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities.

The following persons must provide Form W-9 to the payor for purposes of establishing its non-foreign status.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the disregarded entity.
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the grantor trust.
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust and not the beneficiaries of the trust.

See Pub. 515 for more information on providing a Form W-9 or a certification of non-foreign status to avoid withholding.

**Foreign person.** If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person (under Regulations section 1.1441-1(b)(2)(iv) or other applicable section for chapter 3 or 4 purposes), do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515). If you are a qualified foreign pension fund under Regulations section 1.897(l)-1(d), or a partnership that is wholly owned by qualified foreign pension funds, that is treated as a non-foreign person for purposes of section 1445 withholding, do not use Form W-9. Instead, use Form W-8EXP (or other certification of non-foreign status).

**Nonresident alien who becomes a resident alien.** Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a saving clause. Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

**Example.** Article 20 of the U.S.–China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if their stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.–China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first Protocol) and is relying on this exception to claim an exemption from tax on their scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

## Backup Withholding

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called “backup withholding.” Payments that may be subject to backup withholding include, but are not limited to, interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third-party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

**Payments you receive will be subject to backup withholding if:**

1. You do not furnish your TIN to the requester;
2. You do not certify your TIN when required (see the instructions for Part II for details);
3. The IRS tells the requester that you furnished an incorrect TIN;
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only); or
5. You do not certify to the requester that you are not subject to backup withholding, as described in item 4 under *“By signing the filled-out form”* above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier.

## What Is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all U.S. account holders that are specified U.S. persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

## Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you are no longer tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

## Penalties

**Failure to furnish TIN.** If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

**Civil penalty for false information with respect to withholding.** If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

**Criminal penalty for falsifying information.** Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

**Misuse of TINs.** If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

## Specific Instructions

### Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

• **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

**Note for ITIN applicant:** Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040 you filed with your application.

• **Sole proprietor.** Enter your individual name as shown on your Form 1040 on line 1. Enter your business, trade, or "doing business as" (DBA) name on line 2.

• **Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

• **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. Enter any business, trade, or DBA name on line 2.

• **Disregarded entity.** In general, a business entity that has a single owner, including an LLC, and is not a corporation, is disregarded as an entity separate from its owner (a disregarded entity). See Regulations section 301.7701-2(c)(2). A disregarded entity should check the appropriate box for the tax classification of its owner. Enter the owner's name on line 1. The name of the owner entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For

example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2. If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

### Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, enter it on line 2.

### Line 3a

Check the appropriate box on line 3a for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3a.

IF the entity/individual on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation.
• Individual or	Individual/sole proprietor.
• Sole proprietorship	
• LLC classified as a partnership for U.S. federal tax purposes or	Limited liability company and enter the appropriate tax classification:
• LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	P = Partnership, C = C corporation, or S = S corporation.
• Partnership	Partnership.
• Trust/estate	Trust/estate.

### Line 3b

Check this box if you are a partnership (including an LLC classified as a partnership for U.S. federal tax purposes), trust, or estate that has any foreign partners, owners, or beneficiaries, and you are providing this form to a partnership, trust, or estate, in which you have an ownership interest. You must check the box on line 3b if you receive a Form W-8 (or documentary evidence) from any partner, owner, or beneficiary establishing foreign status or if you receive a Form W-9 from any partner, owner, or beneficiary that has checked the box on line 3b.

**Note:** A partnership that provides a Form W-9 and checks box 3b may be required to complete Schedules K-2 and K-3 (Form 1065). For more information, see the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

If you are required to complete line 3b but fail to do so, you may not receive the information necessary to file a correct information return with the IRS or furnish a correct payee statement to your partners or beneficiaries. See, for example, sections 6698, 6722, and 6724 for penalties that may apply.

### Line 4 Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

#### Exempt payee code.

• Generally, individuals (including sole proprietors) are not exempt from backup withholding.

• Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.

• Corporations are not exempt from backup withholding for payments made in settlement of payment card or third-party network transactions.

• Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space on line 4.

1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2).

- 2—The United States or any of its agencies or instrumentalities.
- 3—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities.
- 5—A corporation.
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or territory.
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission.
- 8—A real estate investment trust.
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940.
- 10—A common trust fund operated by a bank under section 584(a).
- 11—A financial institution as defined under section 581.
- 12—A middleman known in the investment community as a nominee or custodian.
- 13—A trust exempt from tax under section 664 or described in section 4947.

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
• Interest and dividend payments	All exempt payees except for 7.
• Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
• Barter exchange transactions and patronage dividends	Exempt payees 1 through 4.
• Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 5. <sup>2</sup>
• Payments made in settlement of payment card or third-party network transactions	Exempt payees 1 through 4.

<sup>1</sup> See Form 1099-MISC, Miscellaneous Information, and its instructions.

<sup>2</sup> However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

**Exemption from FATCA reporting code.** The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) entered on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37).

B—The United States or any of its agencies or instrumentalities.

C—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i).

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i).

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state.

G—A real estate investment trust.

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940.

I—A common trust fund as defined in section 584(a).

J—A bank as defined in section 581.

K—A broker.

L—A trust exempt from tax under section 664 or described in section 4947(a)(1).

M—A tax-exempt trust under a section 403(b) plan or section 457(g) plan.

**Note:** You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

## Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, enter "NEW" at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

## Line 6

Enter your city, state, and ZIP code.

## Part I. Taxpayer Identification Number (TIN)

**Enter your TIN in the appropriate box.** If you are a resident alien and you do not have, and are not eligible to get, an SSN, your TIN is your IRS ITIN. Enter it in the entry space for the Social security number. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). If the LLC is classified as a corporation or partnership, enter the entity's EIN.

**Note:** See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately.

To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at [www.SSA.gov](http://www.SSA.gov). You may also get this form by calling 800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/EIN](http://www.irs.gov/EIN). Go to [www.irs.gov/Forms](http://www.irs.gov/Forms) to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to [www.irs.gov/OrderForms](http://www.irs.gov/OrderForms) to place an order and have Form W-7 and/or Form SS-4 mailed to you within 15 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and enter "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, you will generally have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

**Note:** Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

**Caution:** A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 877-777-4778 or TTY/TDD 800-829-4059.

**Protect yourself from suspicious emails or phishing schemes.**

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 800-366-4484. You can forward suspicious emails to the Federal Trade Commission at [spam@uce.gov](mailto:spam@uce.gov) or report them at [www.ftc.gov/complaint](http://www.ftc.gov/complaint). You can contact the FTC at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027.

Go to [www.irs.gov/IdentityTheft](http://www.irs.gov/IdentityTheft) to learn more about identity theft and how to reduce your risk.

## **Privacy Act Notice**

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their laws. The information may also be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payors must generally withhold a percentage of taxable interest, dividends, and certain other payments to a payee who does not give a TIN to the payor. Certain penalties may also apply for providing false or fraudulent information.