



**North Carolina Rheumatology Association**

**2026 Annual Conference | March 14-15, 2026 | Charlotte, NC**

# **Corporate Member Prospectus**

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**W-9**

**North Carolina Rheumatology Association**  
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## **NCRA Activities in 2024 - 2025**

### **Education:**

1. Host the 2025 Annual Conference on March 15 & 16, 2025 at the Washington Duke Inn in Durham, NC. One hundred and thirty (130) Physicians and Advanced Practice Providers from NC and out of state participated.
2. Support Rheumatology Fellows Programs at Duke Medical School, UNC Chapel Hill Medical School, and Wake Forest Medical School through donations to each school. Support also included free registration to the annual meeting and participation of the fellows in the educational program.
3. Support efforts to obtain guaranteed total funding for fellowship positions at Duke, UNC, and Wake through engagement with interested corporate memberships.
4. Support Rheumatology Research Foundation through donation to promote the mission to advance knowledge in Rheumatology and find treatments to improve the lives of patients with rheumatic diseases.
5. Endorse the Annual Basic and Clinical Immunology for the Busy Clinician CME Symposium and the share the information with our members.
6. Hosted Fall Summit on October 30, 2024 in New Bern, Durham, Winston-Salem, Charlotte, Asheville, and virtual. Physicians and Advanced Practice Providers and their guest enjoyed Dr. Emily Waxman's presentation titled How and Why We Should Prioritize Pleasure.

### **Advocacy:**

1. Advocacy committee chose Dr. Kristin Gowin as chair and hired Meaghan Rosina as their administrative assistant.
2. Advocacy committee hosted an Advocacy Day on May 20, 2025. Ten (10) providers met with five (5) legislators to advocate for Prior Authorization and PBM Reform
3. Active involvement in issues surrounding rheumatology practice to ensure patient access to care.
4. Advocacy on the state and federal level.

5. Board members remain active on ACR committees, Rheumatology Research Foundation and CSRO boards.
6. Communication with the ACR insurance subcommittee, government affairs committee, Affiliate State Council and CORC regarding advocacy issues.
7. Governing Member of the Alliance for Transparent and Affordable Prescriptions (ATAP).
8. Ongoing advocacy through ACR. State legislative and Capitol Hill visits by several members, including board members.
9. Participation in NC Medical Society initiatives.
10. Support CSRO through membership and attendance of CSRO annual conference and other meetings.
11. One of our board members, Dr. Firas Kassab, is on the CSRO board and the RRF board.
12. Members attended CSRO's Advocacy Conference in September 2024 and September 2025.
13. Signed on to CSRO's PBM Accountability Project letter shared with members of Congress.
14. Signed HB/649 / Ensure Timely, Clinically Sound Utilization Review letter.
15. Responded to BCBS NC Autoimmune Pathways Program, and along with the American College of Rheumatology and CSRO, was able to make significant changes to the program and ensure patient consent and compliance with clinical guidelines.
16. Sent letter to BCBSNC regarding new step therapy policies for Orencia and Actemra and persuaded payer to make changes in the policies.
17. Board members participated in virtual and in person Hill days for CSRO, ATAP and ACR in Washington, DC to support legislations for PBM reform and other priorities.
18. Through ATAP, NCRA submitted a letter to the Senate Finance Committee in support of the Modernizing and Ensuring PBM Accountability (MEPA) Act and signed onto a PBM Accountability Project group letter in support of the Projecting Patients Against PBM Abuses Act (H.R. 2880)
19. Through ATAP, submitted a letter to the Centers for Medicare and Medicaid Services (CMS) on its new Maximum Fair Price program and submitted comments to CMS regarding Inflation Reduction Act implementation.
20. Sign ATAP's letter PBM Accountability Sign-On Letter - Hold UnitedHealth Group Accountable.
21. Signed NC Medical Society letter to BCBSNC in response to their E/M policy announcement. BCBSNC rescinded their recently announced E/M policy.
22. Signed CSRO's letter regarding Ensuring Pathways to Innovative Cures (EPIC) Act Bill No: [H.R. 1492](#)
23. Signed CSRO's letter regarding Medicare and Medicaid Programs: Hospital Outpatient Prospective Payment and Ambulatory Surgical Center Payment Systems; Quality Reporting Programs; Overall Hospital Quality Star Ratings; and Hospital Price Transparency (CMS-1834-P).
24. Signed CSRO's letter regarding Medicare and Medicaid Programs; CY 2026 Payment Policies under the Physician Fee Schedule and Other Changes to Part B Payment and Coverage Policies; Medicare Shared Savings Program Requirements; and Medicare Prescription Drug Inflation Rebate Program.

**Communication to Members:**

1. Communication to membership through newsletters and blast emails with relevant updates
2. Encourage members to renew or become AMA members so that ACR can retain voting status.
3. Encourage NCRA members to participate in advocacy directly by commenting on proposed rules and providing them with templates to do so as well as joining the advocacy committee and participating in state advocacy in Raleigh
4. Social media (FB, Twitter (X), Instagram).
5. New website.

**Citizenship:**

1. Promoting the mission of NCRA regionally and its importance as a platform for NC rheumatologists to meet, connect, share knowledge and advocate for patients with rheumatic conditions.

## Policies for Contributors



**Purpose:** To establish a consistent policy for all contributors (corporate members, sponsors, exhibitors).  
The policies will be attached to all letters requesting funding for NCRA education sessions.

### Membership Policies:

1. The NCRA funding levels are described in the appropriate prospectus (corporate member or vendor). Please review carefully as they were updated this year.
2. All promised funds must be received within one month of agreement being signed.

### Conference Policies:

3. Contributors must follow instructions to upload documents into the Attendee Hub (mobile app) by due date or NCRA will not guarantee data will be visible to attendees.
4. Contributors **will not** plan any event that conflicts in any way with NCRA sponsored events, NCRA sanctioned events, or NCRA co-sponsored events at the NCRA 2026 meeting. Choosing to plan an event that conflicts with an NCRA sponsored, sanctioned, or co-sponsored event will result in the organization not being invited to join us at our next event.

***An event is any activity from dinner with one conference attendee to an event to which many attendees are invited.***

5. Contributors may not wear their corporate name tags in the meeting space.
6. Contributors may **NOT** attend the annual NCRA business meeting.
7. Contributor representatives may attend general sessions if space available. The representatives **must sit in back of room** and may not engage the speaker or attendees.
8. Contributors are provided a specific number of name badges as described in the attached document. **Name badges may not be traded among representatives.**

### Exhibit Hall Policies for 2026 Annual Conference

1. Each contributor will respect the exhibit set-up hours established by NCRA. Exhibit set-up and shipping information will be shared with all contributors by February 1, 2026.
2. The contributor will follow instructions regarding shipping items to the hotel. If instructions are not followed NCRA is not responsible for missing exhibit items.
3. Exhibit space will be provided as indicated in the prospectus.
  - a. Corporate members and sponsors may request a smaller space or to split their space. Request must be received by February 1, 2026.
4. Exhibits must be installed within the parameters of your exhibit space with no components extending beyond. Your installation may not block other exhibitors.
  - a. If your organization will not need the tables provided, your space will be noted on the floor.

- b. You must notify NCRA that you will not be using your tables no later than February 1, 2026.
5. No banners, signs or other material may be nailed, taped, hung to any hotel property. If a contributor defaces The Omni Charlotte, they are responsible for the damage.
6. While the exhibit hall will be monitored during the day and locked after our sessions end, exhibitors and sponsors are encouraged to insure their exhibits, merchandise, and display materials against theft, fire, etc at their own expense. NCRA is not responsible for any damage to or theft of the exhibits.

**Indemnification**

1. Contributors agree to abide by these terms, and any applicable provisions under NCRA's agreement with the management of The Omni Charlotte.
2. Contributors assume full responsibility and liability for any loss, damage or claim arising out of injury or damage to sponsor and exhibitor's displays/materials.
3. Contributors agree to defend, indemnify, and hold harmless The Omni Charlotte from and against all claims, actions, causes of actions, or liabilities, including reasonable attorney's fees arising out of or resulting from any act undertaken or committed by Contributor or any contractors hired or engaged by the Contributor in connection with the conference.
4. Contributors also agree to defend, indemnify, and hold harmless The Omni Charlotte from any liability resulting from any claim, action or action, which may be asserted by third parties arising out of the performance of the Contributor's obligations pursuant to this agreement, except those which are due to misconduct or negligence of the hotel.

## 2026 Agenda

Friday, March 13	
4:00pm – 7:00pm	<b>Registration</b> <b>Exhibit Hall Set-Up</b>
Saturday, March 14 6.5 Hours	
7:00am – 7:45am	<b>Breakfast in Exhibit Hall</b>
7:45am – 8:00am	<b>Welcome</b> A. Silvia Ross, MD
8:00am – 8:45am	<b>Approach to Difficult to Treat RA</b> (.75 credit hour) Bryant England, MD, PhD
8:45am – 9:30am	<b>CAR T Therapy in Rheumatology: Promise, Pitfalls, and the Path Ahead</b> (.75 credit hour) Sonali J Bracken, MD, PhD
9:30am – 10:00am	<b>CSRO and NCRA 2025 Federal and State Advocacy Update</b> (.5 credit hour) Firas Kassab, MD FACR
10:00am – 10:30am	<b>Break in Exhibit Hall</b>
10:30am – 11:15am	<b>Targets and Timings—risk and prevention of infection in rheumatic disease patients</b> (.75 credit hour) Kevin Winthrop, MD, MPH
11:15am – 12:00	<b>Interactive Knowledge Session</b> (.75 credit hour) Additional information available on next page
12:00pm – 1:00pm	<b>Lunch in the Exhibit Hall</b>
1:00pm – 1:45pm	<b>SLE Top Ten List</b> (.75 credit hour) Sheetal Desai, MD, MEd
1:45pm – 2:00pm	Award
2:00pm – 2:30pm	<b>Business Meeting</b>
2:30pm – 3:00pm	<b>Break</b>
3:00pm – 3:45pm	<b>The Evolving Face of Sarcoidosis: Where is there Rheum for Sarcoid?</b> (.75 credit hour) Arthur Yee, MD, PhD
3:45pm – 4:30pm	<b>Empathy and the Placebo response in Rheumatology: Why should we care?</b> (.75 credit hour) Leonard H Calabrese, DO
4:30pm – 5:15pm	<b>Interactive Knowledge Session</b> (.75 credit hour) Additional information available on next page
5:15pm – 6:15pm	<b>Reception &amp; Poster Session</b>

<b>Saturday, March 14</b> <b>Interactive Knowledge Sessions</b>	
<b>Topic</b>	<b>Speakers</b>
<b>11:15am – 12:00pm</b>	
<b>RA</b>	Bryant England, MD, PhD Amanda Snyder, MD
<b>Car-T</b>	Sonali Bracken, MD Saira Sheikh, MD
<b>Infection Risk</b>	Kevin Winthrop, MD, MPH Rachel Wolfe, MD
<b>4:15pm – 5:00pm</b>	
<b>Lupus</b>	Sheetal Desai, MD, MEd Rupak Thapa, MD
<b>Sarcoid</b>	Arthur Yee, MD Jeffrey Shen, MD
<b>Gout</b>	Larry Edwards, MD Lena Eder, MD

<b>Sunday, March 15</b> <b>(4 hrs)</b>	
7:00am – 7:45am	<b>Breakfast in Exhibit Hall</b>
7:45am – 8:00am	<b>Welcome</b> A. Silvia Ross, MD
8:00am – 8:45am	<b>Unmasking IgG4 Disease: Clinical approach for diagnosis and management</b> (.75 credit hour) Leonard H Calabrese, DO
8:45am – 9:30am	<b>What We Should All Know About Gout and It's Treatment</b> (.75 credit hour) Larry Edwards, MD, MACR, MACP
9:30am – 10:30am	<b>Fellows Case Presentations</b> (1 credit hour)
10:30am – 11:00am	Break
11:00am – 11:45am	<b>Rheumatology Year in Review</b> (.75 credit hour) Bryant England, MD, PhD
11:45am – 12:30pm	<b>Top Ten List for APS</b> (.75 credit hour) Sheetal Desai, MD, MEd

# NCRA 2025-2026 CORPORATE MEMBERSHIP LEVELS

## **Corporate Membership at Diamond level (\$40,000) includes:**

- opportunity to apply for a sanctioned event. Your corporate membership and application do not guarantee acceptance. Sanctioned event opportunities will be filled on a first-come-first-served basis for confirmed corporate members at the Diamond level and then the Platinum Level. For additional information see the sanctioned dinner application at the end of this prospectus.
- three (3) tables at our annual meeting in a prime location
- ten (10) attendees name badges
  - opportunity to bring two (2) additional representatives at the reduced rate of \$200/person purchased during when registering representatives
  - name badges provide entrance into exhibit hall, and
  - name badges provide entrance into general sessions if space available\*
  - entrance into the Saturday and Sunday breakfast and breaks, Saturday lunch, and Saturday reception
  - name badges are not transferable between representatives
- ten (10) conference notebooks provided at the conference
  - corporate logo in conference notebook on corporate membership page
- ten (10) complimentary access codes for the conference mobile app
- corporate profile on conference mobile app which will allow your assigned representative to add your logo, corporate description, contact information, brochures/documents and links to your social media accounts to your profile. NCRA will provide location in exhibit hall.
- podium recognition at conference and annual meeting and any other event hosted by NCRA during 2025 year,
- company name and logo on NCRA website with link to your website
  - you provide link you would like NCRA to use
- allows NCRA to support Fellows participating in NCRA annual meeting
- sponsorship of the Saturday Lunch with Vendors
- one (1) poster that was accepted at 2025 ACR. Poster will be displayed during the Saturday reception. You may purchase a 2<sup>nd</sup> poster for \$5000.
- forty-five (45) minute private meeting with NCRA executive board on the Friday before the annual meeting
- four (4) conversations with NCRA President (or other board member) about issues
- three (3) announcements through NCRA's social media platforms

\* priority is given to non-corporate conference attendees for general session seating

## **Corporate Membership at Platinum level (\$30,000) includes:**

- opportunity to apply for a sanctioned event. Your corporate membership and application do not guarantee acceptance. Sanctioned event opportunities will be filled on a first-come-first-served basis for confirmed corporate members at the Diamond level and then the Platinum Level. For additional information see the sanctioned dinner application at the end of this prospectus.
- three (3) tables at our annual meeting in a prime location
- eight (8) attendees name badges
  - opportunity to bring two (2) additional representatives at the reduced rate of \$200/person purchased during when registering representatives
  - name badges provide entrance into exhibit hall, and
  - name badges provide entrance into general sessions if space available\*
  - entrance into the Saturday and Sunday breakfast and breaks, Saturday lunch, and Saturday reception
  - name badges are not transferable between representatives
- eight (8) conference notebooks provided at the conference
  - corporate logo in conference notebook on corporate membership page
- eight (8) complimentary access codes for the conference mobile app
- corporate profile on conference mobile app which will allow your assigned representative to add your logo, corporate description, contact information, brochures/documents and links to your social media accounts to your profile.
- podium recognition at conference and annual meeting and any other event hosted by NCRA during 2025 year
- company name and logo on NCRA website with link to your website
  - you provide link you would like NCRA to use
- sponsorship of the Saturday reception
- one (1) poster that was accepted at 2025 ACR meeting. Poster will be displayed during the Saturday reception. You may purchase a 2<sup>nd</sup> poster for \$5000.
- thirty (30) minute private meeting with NCRA executive board on the Friday before the annual meeting
- two (2) conversations with NCRA President (or other board member) about issues
- two (2) announcements through NCRA's social media platforms

\* priority is given to non-corporate conference attendees for general session seating

## **Corporate Membership at Ruby level (\$20,000) includes:**

- two (2) tables at our annual meeting in a prime location
- seven (7) attendees name badges
  - opportunity to bring two (2) additional representatives at the reduced rate of \$200/person purchased during when registering representatives
  - name badges provide entrance into exhibit hall, and
  - name badges provide entrance into general sessions if space available\*
  - entrance into the Saturday and Sunday breakfast and breaks, Saturday lunch, and Saturday reception
  - name badges are not transferable between representatives
- seven (7) conference notebooks provided at the conference
  - corporate logo in conference notebook on corporate membership page
- seven (7) complimentary access codes for the conference mobile app
- corporate profile on conference mobile app which will allow your assigned representative to add your logo, corporate description, contact information, brochures/documents and links to your social media accounts to your profile.
- podium recognition at conference and annual meeting and any other event hosted by NCRA during 2025 year,
- company name and logo on NCRA website with link to your website
  - you provide link you would like NCRA to use
- ability to provide one (1) poster that was accepted at 2025 ACR meeting for a \$5,000 fee. Poster will be displayed during the Saturday reception.
- fifteen (15) minute private meeting with NCRA executive board on the Friday before the annual meeting,
- one (1) conversation with NCRA President (or other board member) about issues
- one (1) announcement through NCRA's social media platforms

\* priority is given to non-corporate conference attendees for general session seating

## **Corporate Membership at Gold level (\$10,000) includes:**

- two (2) tables at our annual meeting
- six (6) attendees name badges
  - opportunity to bring two (2) additional representatives at the reduced rate of \$200/person purchased during when registering representatives
  - name badges provide entrance into exhibit hall, and
  - name badges provide entrance into general sessions if space available\*
  - entrance into the Saturday and Sunday breakfast and breaks, Saturday lunch, and Saturday reception
  - name badges are not transferable between representatives
- six (6) conference notebooks provided at the conference
  - corporate logo in conference notebook on corporate membership page
- six (6) complimentary access codes for the conference mobile app
- corporate profile on conference mobile app which will allow your assigned representative to add your logo, corporate description, contact information, brochures/documents and links to your social media accounts to your profile.
- podium recognition at conference and annual meeting
- company name on NCRA website with link to your website
  - you provide link you would like NCRA to use

## **Corporate Membership Benefits at the Silver level (\$7,500) includes:**

- two (2) tables at our annual meeting
- four (4) attendee name badges
  - opportunity to bring two (2) additional representatives at the reduced rate of \$200/person purchased during when registering representatives
  - name badges provide entrance into exhibit hall, and
  - name badges provide entrance into general sessions if space available\*
  - entrance into the Saturday and Sunday breakfast and breaks, Saturday lunch, and Saturday reception
  - name badges are not transferable between representatives
- four (4) conference notebooks provided at the conference
  - corporate logo in conference notebook on corporate membership page
- four (4) complimentary access codes for the conference mobile app
- corporate profile on conference mobile app which will allow your assigned representative to add your logo, corporate description, contact information, brochures/documents and links to your social media accounts to your profile.
- podium recognition at conference and annual meeting
- company name on NCRA website with link to your website
  - you provide link you would like NCRA to use

\* priority is given to non-corporate conference attendees for general session seating

## NCRA 2026 Sanctioned Events Application



To hold any of the sanctioned events listed below, your company must participate at the Diamond (\$40,000) Corporate Membership Level or the Platinum (\$30,000) Corporate Membership Level.

Your corporate membership and application do **not** guarantee acceptance. Sanctioned event opportunities will be filled on a first-come-first-served basis for confirmed corporate members at the Diamond level and then the Platinum Level. Your corporate membership must have a written commitment (email or signed corporate agreement) before your application is considered. Decisions will be based on the date of written funding confirmation for 2026.

Two decisions will be made no later than the last week of January 2026 (January 26 – 30):

1. We will decide who will be allowed to host.
2. We will decide the date allotted to the sponsor for the event.

The sanctioned event host is responsible for finding a venue and covering all event costs (e.g., food, AV, speaker, speaker travel).

When we share the day for your event, we will include the preferred due dates for your promotional materials. We will do our best to advertise your program, but it is the responsibility of your representatives to spread the word about your event. We cannot include your event on our conference brochure or other formal written conference advertising. We will post on the conference website. We will share a registration list (name, practice, street address) with you in late February and then early March.

**Company Name:**

**Main Contact for the Sanctioned Event**

**Name**  
**Email**  
**Phone**

**Sanction Event Opportunities** (Rank from 1-6 with 1 being your first choice)

\_\_\_\_ Friday Night after registration closes (beginning no earlier than 7pm)

\_\_\_\_ Friday Night after registration closes (beginning no earlier than 7pm)

\_\_\_\_ Friday Night after registration closes (beginning no earlier than 7pm)

\_\_\_\_ Saturday Night after the NCRA Reception (beginning no earlier than 6:30pm)

\_\_\_\_ Saturday Night after the NCRA Reception (beginning no earlier than 6:30pm)

\_\_\_\_ Saturday Night after the NCRA Reception (beginning no earlier than 6:30pm)

\_\_\_\_\_  
Name

\_\_\_\_\_  
Date

Email this form to Tammy Bulger (tab@reubenallen.com)

# 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.

<b>Print or type.</b> See <i>Specific Instructions</i> on page 3.	<b>1</b>	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.) <b>North Carolina Rheumatology Association</b>
	<b>2</b>	Business name/disregarded entity name, if different from above.
	<b>3a</b>	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) . . . . . <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 checked="" type="checkbox"/> Other (see instructions) <span style="float: right;"><b>501c3</b></span>
	<b>4</b>	Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):  Exempt payee code (if any) _____  Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____  <i>(Applies to accounts maintained outside the United States.)</i>
	<b>3b</b>	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 . . . . . <input type="checkbox"/>
	<b>5</b>	Address (number, street, and apt. or suite no.). See instructions. <b>341 S. College Rd., Ste 11, PMB 2046</b>
	<b>6</b>	City, state, and ZIP code <b>Wilmington, NC 28403</b>
	<b>7</b>	List account number(s) here (optional)
		Requester's name and address (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.

<b>Social security number</b>																					
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## Part II Certification

Under penalties of perjury, I certify that:

1. 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
2. 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
3. I am a U.S. citizen or other U.S. person (defined below); and
4. 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.

<b>Sign Here</b>	Signature of U.S. person <i>Tamnda A Bulger</i>	Date <i>9-29-25</i>
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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 you this form because they