



NORTH AMERICAN

# AORTIC VALVE REPAIR SYMPOSIUM LLC

We are pleased to announce the 8th North American Aortic Valve Repair Symposium (AVRS) on Friday and Saturday, September 18-19, 2026, at The Westin Philadelphia, 99 South 17th Street at Liberty Place, Philadelphia, PA 19103, just steps from beautiful Rittenhouse Square.

As an exhibitor, you will have the opportunity to meet one-on-one with many physicians and providers in an informal setting. This high-level, engaging symposium is designed to meet the educational needs of cardiac surgeons, cardiac anesthesiologists, cardiologists, perfusionists, residents, fellows, advanced practice providers, nurses, and other members of the care team interested in aortic valve repair. Anticipated attendance is 200-250 learners and faculty. Time has been allotted throughout the two-day program for attendees to visit the exhibit hall, where all buffet meals and breaks are served. In compliance with ACCME guidelines, all exhibits will be located separately from the educational activity. All companies are invited to exhibit at our course; however, space is limited and cannot be reserved without a completed Exhibitor Agreement.

## Exhibit Opportunities Include:

### **\$20,000 – Platinum Exhibit**

- (8) AVRS 2026 Exhibitor Badges (Both Days)
- Premier Placement of Exhibit
- (2) Draped 6-foot tables
- Recognition of your company support in AVRS Promotional E-blasts
- Recognition of your company support on housekeeping slides displayed before, and during breaks from the educational program
- Premier Placement of Company Logo on AVRS 2026 Exhibitor Signage
- Verbal recognition of your support before the start of the educational program



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## \$15,000 – Gold Exhibit

- (6) AVRS 2026 Exhibitor Badges (Both Days)
- Preferred placement of Exhibit
- (2) Draped 6-foot tables
- Recognition of your company support in AVRS Promotional E-blasts
- Recognition of your company support on housekeeping slides displayed before and during breaks from the educational program
- Special Placement of Company Logo on AVRS 2026 Exhibitor Signage
- Verbal recognition of your support before the start of the educational program
- Company Logo on AVRS 2026 Exhibitor Signage

## \$10,000 – Silver Exhibit

- (4) AVRS 2026 Exhibitor Badges (Both Days)
- Draped 6-foot table
- Recognition of your company support in AVRS Promotional E-blasts
- Recognition of your company support on housekeeping slides displayed prior to, and during breaks from the educational program
- Company Logo on AVRS 2026 Exhibitor Signage



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## \$5,000 Bronze Exhibit

- (2) AVRS 2026 Exhibitor Badges (Both Days)
- Draped 6-foot table
- Recognition of your company support in AVRS Promotional E-blast
- Recognition of your company support on housekeeping slides displayed before, and during breaks from the educational program
- Company Name on AVRS 2026 Exhibitor Signage

*Several custom add-on packages (e.g., cell charging station, satellite symposia, attendee lounge, meal/break functions) are also available with exhibitor packages at the Gold level and above. Please contact us for more details.*

**Payment is due by August 15, 2026.** *If you have any questions, please do not hesitate to contact Catherine Mikelson at [cat@gemsphilly.com](mailto:cat@gemsphilly.com) or by phone at 610-202-2813.*

We appreciate your support of this important educational initiative.



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## Secure Your Exhibit Space Today!

Don't miss this opportunity to showcase your organization to an engaged audience. **Space is limited**, so reserve your spot now by completing the registration form.

### What's Included in This Packet

- Course Agenda
- Exhibitor Agreement and Registration Form
- IRS W-9 Form (for seamless payment processing)

### Important Logistics to Note

- **Electricity & Shipping:** Please be aware that exhibit tables do **not** include electrical power support or shipping fees.
- **Need Power?** If you require electricity, contact us via email. We will gladly connect you with our hotel contact to ensure your needs are met.

### How to Register –

- Please complete and return your **Exhibitor Agreement** to [cat@gemshilly.com](mailto:cat@gemshilly.com) to lock in your space. Exhibit staff must register individually by clicking on this link:

<https://aovalverepair.wufoo.com/forms/m18nmtn90t4tyxn/>

### Payment Options

- **ACH (Preferred):** If your organization requires specific documentation to process an ACH payment, please forward it along with your Exhibitor Application.
- **Credit Card:** Card payments are available; please contact us for more information.
- **Check:** If paying by check is necessary, please make it payable to **Global Events and Management Services, LLC**, and mail it to the attention of Catherine Mikelson at the following address:

1805 Walnut St, Ph,  
Philadelphia, PA 19103



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## Exhibitor Registration Form

Activity Title	8th North American Aortic Valve Repair Symposium
Location	The Westin Philadelphia 99 S. 17 <sup>th</sup> St at Liberty Place Philadelphia, PA 19103
Dates	September 18-19, 2026
Company Name (Exhibitor)(as it should appear on printed materials)	
Exhibit Levels – Please select	
<ul style="list-style-type: none"> <li>• Platinum (\$20,000)</li> <li>• Gold (\$15,000)</li> <li>• Silver (\$10,000)</li> <li>• Bronze (\$5,000)</li> </ul>	
Lead Company Contact Person:	
Name:	
Email:	
Phone:	
All exhibitor staff must register through a link that will be included in your exhibitor confirmation letter	

The person signing below has read the “Standards for Integrity and Independence in Accredited Continuing Education” guidelines below and is authorized to enter into this agreement:

Exhibitor Representative Name	Signature	Date
AVRS Representative Name	Signature	Date



## Standards for Integrity and Independence in Accredited Continuing Education

1. Exhibitor agrees to abide by ACCME Standards for Integrity and Independence in Accredited Continuing Education (Standard 5) as stated at [www.accme.org](http://www.accme.org).
2. Exhibitor may distribute promotional materials at their exhibit space only. Distribution of pharmaceuticals or other samples is prohibited.
3. All commercial support associated with the activity will be given with the full knowledge of the provider. No additional payments, goods, services or events will be provided to the course directors, planning committee members, faculty, joint sponsor, or any other party involved with the activity.
4. Completion of this agreement represents a commitment and payment is due and collectible by the activity date unless otherwise agreed upon by the provider. Provider reserves the right to refuse exhibit space to exhibitor in the event of nonpayment or Code of Conduct violation.
5. Provider agrees to provide exhibit space and may acknowledge exhibitor in activity announcements.
6. Provider reserves the right to assign exhibit space or relocate exhibits at its discretion. The exhibitor and the provider agree to abide by all requirements of the Accreditation Council for Continuing Medical Education Standards for Commercial Support of Continuing Medical Education.
7. No refunds will be issued for cancellations.



## Day 1 - Friday, September 18, 2026

6:30 AM – 7:30 AM

Registration & Breakfast

7:35 AM – 7:50 AM

Opening remarks

*Joseph Bavaria MD*

*Munir Boodhwani MD*

*Nimesh Desai MD PhD*

### **SESSION I: THE AORTIC ROOT AND VALVE: FUNDAMENTALS**

*Moderators: Nimesh Desai MD PhD and Munir Boodhwani MD*

8:00 AM - 8:10 AM

Anatomy of the Aortic Valve and Implications for Repair and Ross

*Ming Guo MD*

8:10 AM - 8:20 AM

When to operate on the proximal aorta for TAV and BAV

*Karen Kim MD*

8:20 AM - 8:35 AM

#### **Cardiology Keynote Lecture**

“Pre-operative evaluation of Regurgitant Aortic Valve: When to Offer Surgery”

*Juan Carlos Plana MD*

8:35 AM – 8:50 AM

“Intraoperative TEE assessment of the Aortic Valve and Root for Aortic Valve Repair and Ross”

*Adam Dryden, MD*



### **Technical Mini Symposium and Panel**

*Moderators: Nimesh Desai MD PhD and Munir Boodhwani MD*

8:50 AM -9:00 AM

“Fundamentals of the 3-cusp Root Reimplantation Procedure: Step by Step”  
*Edward Chen MD*

9:00 AM -9:10 AM

“Fundamentals of the Root Remodeling + External Annuloplasty Procedure”  
*Ismail El-Hamamsy MD PhD*

9:10 AM – 9:20 AM

“Cusp Repair in Three Cusp Aortic Valves”  
*Pouya Youssefi, MBBS FRCS PhD*

9:20 AM – 9:30 AM

“Cusp Repair Techniques in BAV 1.0”  
*Munir Boodhwani MD*

9:30 AM – 9:40 AM

“Isolated AV Repair without Root Dilation: External Annuloplasty and Cusp Repair”  
*Prashanth Vallabhajosyula, MD*

9:40 AM – 10:00 AM

Discussion Panel

*Moderator: Nimesh Desai MD PhD*

*Panel: Ismail El-Hamamsy MD PhD, Pouya Youssefi MBBS FRCS PhD, Munir Boodhwani MD, Prashanth Vallabhajosyula MD, Edward Chen MD*

10:00 AM – 10:25 AM

Break and Visit with Industry

### **SESSION II: TECHNIQUES FOR RECONSTRUCTION OF THE AORTIC ROOT**

*Moderators: Edward Chen MD and Michael Chu MSc*

10:25 AM – 10:33 AM

“How and Why I Use a Straight Graft for Implantation”  
*Jennifer Chung MD PhD*



10:33 AM – 10:41 AM

“How and Why I Use a Valsalva Graft for Reimplantation”

*Joel Price MD*

10:41 AM – 10:49 AM

“How and Why I Create Neo-Sinuses for Reimplantation (Stanford Approach)”

*Chris Malaisrie, MD*

10:49 AM – 10:55 AM

Panel Discussion

*Moderators: Edward Chen MD, and Michael Chu MSc*

*Panelists: Jennifer Chung MD PhD, Joel Price MD, Chris Malaisrie, MD*

10:55 AM – 12:00 PM

“To The Operating Room” – Live in box Round 1 – Valve Assessment and Decision Making.

*Moderators: Joseph Bavaria MD, Munir Boodhwani MD*

*Technical Moderator: John Kelly MD*

*Panelists: Ruggero DePaulis MD, Ismail El-Hamamsy MD PhD, Maral Ouzounian MD PhD, Laurent DeKerchove MD PhD, Edward Chen MD, Christopher Malaisrie MD, Adam Dryden MD*

12:00 PM – 12:25

Abstract and Techniques Session I

*Moderators: Prashanth Vallabhajosyula MD, Michael Chu MD, Edward Chen MD*

12:25 PM – 12:30 PM

Introduction of Keynote Speaker

*Joseph Bavaria, MD*

12:30 PM – 12:55 PM

**KEYNOTE LECTURE: “Aortic Valve Preservation and Repair: The Past and The Future”**

*Ruggero DePaulis MD*

12:55 PM- 1:00 PM

Moderated Q & A with Keynote Speaker



1:00 PM – 1:30 PM

Lunch, Networking and Visit Exhibits

**Session III: New Frontiers in AV Repair and Root Surgery**

*Moderators: Prashanth Vallabhajosyula MD, Karen Kim MD*

1:30 PM – 2:00 PM

Abstract and Techniques Session II – 4 abstracts

2:00 PM – 2:10 PM

Fate of the distal aorta following root repair in Marfan Syndrome

*Christopher Burke MD*

2:10 PM – 2:20 PM

Cardiac MRI for Assessment and Decision Making in AR: When and Why?

*Andrew Peters MD*

2:20 PM – 2:30 PM

Managing the Aortic Valve in Moderately dilated aorta: Lessons from TITAN: SvS

*Jehangir Appoo MD*

2:30 PM – 2:40 PM

“AV Repair/VSRR in Type A Dissection – How I do it and results”

*Bradley Leshnowar, MD*

2:40 PM – 3:10 PM

Panel Discussion

Moderators: Prashanth Vallabhajosyula MD, Karen Kim MD

Panelists: Christopher Burke MD, Andrew Peters MD, Jehangir Appoo MD, Brad Leshnowar MD

3:10 PM – 3:30 PM

Break



## **SESSION IV: “ROSS MASTERCLASS”**

*MODERATORS: ISMAIL EL-HAMAMSY MD PhD, CHRISTOPHER BURKE MD*

3:30 PM – 3:40 PM

*“Expanded Criteria for the Ross: How to Think About It”*

*Christopher Burke MD*

3:40 PM – 3:50 PM

*“Ross Resurgence: What is the Long Term Data?”*

*Jordan Bloom MD*

3:50 PM – 4:00 PM

*“Decellularized vs. Non-Decellularized Pulmonary Homografts: Is There a Difference?”*

*Elbert Williams MD*

4:00 PM – 4:10 PM

Panel Discussion

*Moderators: Ismail El-Hamamsy MD PhD, Christopher Burke MD*

*Panelists: Christopher Burke MD, Jordan Bloom MD, Elbert Williams MD*

## **ROSS TECHNICAL VIDEO MATINEE**

4:10 PM – 4:18 PM

*“Full Root Technique Ross: Techniques and Tricks*

*Maral Ouzounian MD PhD*

4:18 PM – 4:26 PM

*“Fully Supported Ross: How I Do it.”*

*Shinichi Fukuhara MD*

4:26 PM – 4:34 PM

*“Technical Nuances to Prevent Late Failure of the Ross Procedure in AR”*

*Nimesh Desai MD PhD*

4:34 PM – 4:42 PM

*“Leaflet Repair in the Autograft: When is it feasible? What are the outcomes?”*

*Ismail El-Hamamsy MD PhD*



4:50 PM – 4:58 PM

The Seattle Shawl  
*Scott DeRoo MD*

4:58 PM – 5:10 PM

Panel Discussion  
*Moderators: Ismail El-Hamamsy MD PhD, Christopher Burke MD  
Maral Ouzounian MD PhD, Shinichi Fukuhara MD, Nimesh Desai MD PhD,  
Scott DeRoo MD*

5:10 PM – 5:35 PM

***Ross Controversies Debate: The Best Support for a Dilated Aortic Annulus in a Ross***

*Moderators: Ismail El-Hamamsy MD PhD, Christopher Burke MD*

*“External Annuloplasty is the Best Option”*

*Michael Chu MD*

*“Full Dacron Support is the Best Option”*

*William Brinkman MD*

5:40 PM – 5:45 PM

Closing Remarks  
*Joseph Bavaria MD  
Munir Boodhwani MD*

5:45 PM – 7:00 PM

Welcome Reception

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## Day 2 – Saturday, September 19, 2026

6:45 AM – 7:30 AM

Industry Sponsored Breakfast

7:45 AM – 8:00 AM

Day 2 Opening Remarks

*Munir Boodhwani MD*

*Nimesh Desai MD PhD*

### **SESSION V: FOCUSING IN ON THE BAV**

*Moderators: Christopher Malaisrie MD and Maral Ouzounian MD PhD*

8:00 AM – 8:10 AM

Anatomy and Repair Oriented Classification of the BAV

*Laurent de Kerchove MD*

8:10 AM – 8:25 AM

“BAV Repair for AR with dilated root and reimplantation DV: Symmetric and Asymmetric Reconstruction”

*Joseph Bavaria, MD*

8:25 AM – 8:35 AM

Complex Cusp Repair in BAV

*Munir Boodhwani MD*

8:35 AM – 8:45 AM

BAV Repair with Eternal Ring Annuloplasty: Technique and Outcomes

*Pouya Youssefi MBBS FRCS PhD*

8:45 AM – 8:55 AM

Outcomes of BAV Repair: 2026 Update, Have We Arrived?

*Kendall Lawrence MD*



8:55 AM – 9:10 AM

Panel Discussion

*Moderators: Christopher Malaisrie MD and Maral Ouzounian MD PhD*

*Panelists: Laurent de Kerchove MD, Joseph Bavaria, MD, Munir Boodhwani MD Pouya Youssefi MBBS FRCS PhD, Kendall Lawrence MD*

9:10 AM – 10:10 AM

*To the Operating Room: Round 2 – Case-based Complex BAV and Ross Scenarios*

*Moderators: Michael Chu MD and Mark Peterson MD PhD*

10:10 AM – 10:15 AM

*Introduction to Honorary Lecturer*

*Munir Boodhwani MD*

10:15 AM – 10:40 AM

***Honorary Lecture: “How Can We Further Improve AV Repair Outcomes?”***

*Laurent de Kerchove MD*

10:40 AM – 11:10 AM

Break

## **SESSION VI: ADVANCED AORTIC ROOT/VSRR SCENARIOS**

*Moderators: Michael Chu MD, Mark Peterson MD PhD*

11:10 AM – 11:20 AM

*BAV Repair with Hemiyacoub +/- Annuloplasty: Techniques and Outcomes*

*Chad Hughes, MD*

11:20 AM – 11:30 AM

*“True Redo Root Surgery: Pitfalls and Techniques*

*Mark Peterson MD PhD*

11:30 AM – 11:40 AM

*“The Bordeaux VSRR Technique”*

*Thomas Modine MD*



11:40 AM – 11:50 AM

“Managing Limited Cusp Calcification”

*Hugo Issa MD*

11:50 AM – 12:00 PM

“3-cusp eccentric AR with Root Aneurysm: VSRR and Repair Techniques for Success and Decision-making.”

*Munir Boodhwani MD*

12:00 PM – 12:10 PM

Panel Discussion

*Moderators: Michael Chu MD, Mark Peterson MD PhD*

*Panelists: Chad Hughes MD, Mark Peterson MD PhD, Thomas Modine MD, Hugo Issa MD, Munir Boodhwani MD*

12:10 PM – 12:35 PM

Debate: The Very Asymmetric BAV: Repair or Ross?

*Moderators: Michael Chu MD and Mark Peterson MD PhD*

“Push for Repair!”

*Joseph Bavaria MD*

“Just Ross It!”

*Nimesh Desai MD PhD*

12:35 PM- 1:00 PM

“Assessing the Repaired Valve: Retain, Re-Repair or Replace” Moderated Case-Based Panel Discussion

*Moderators: Michael Chu MD, Mark Peterson MD PhD*

*Presenters: Scott DeRoo MD, Jordan Bloom MD, Ming Guo MD, Christopher Mehta*

*Panelists: Laurent de Kerchove MD, Ruggero DePaulis MD, Maral Ouzounian MD PhD, Nimesh Desai MD PhD, Edward Chen MD, Christopher Malaisrie MD, Jared Feinman MD*

1:00 PM- 1:20 PM

Break and Pick Up Lunch



**Session VII - WORKING LUNCH SYMPOSIUM: BEYOND THE ASCENDING AORTA, “THE ELEPHANT IN THE ROOM”**

*Moderators: Chad Hughes MD and Wilson Szeto MD*

1:20 PM – 1:30 PM

“Traditional Frozen Elephant Trunk: When and How I Use It.”

*Fernando Fleischman MD*

1:30 PM – 1:40 PM

“Hybrid Stent Graft System:: When and How I Use It”

*Michael Moon MD*

1:40 PM – 1:50 PM

“Fenestrated Frozen Elephant Trunk: When and How I Use It.”

*Francois Dagenais MD*

1:50 PM – 2:00 PM

“Uncovered Arch Stent” is the Preferred Option for Extended Repair in Type A Dissection”

*Wilson Szeto MD*

2:00 PM – 2:10 PM

“Zone 2 with Branched Arch Graft is the preferred approach for Acute Type A Dissection.”

*John Kelly MD*

2:10 PM – 2:25 PM

Panel Discussion “Do We Need a Randomized Trial of Optimal Extend Arch Strategy in Type A Dissection”

*Panelists: Fernando Fleischman MD, Michael Moon MD, Wilson Szeto MD, Francois Dagenais MD*

2:25 PM – 2:30 PM

Closing Remarks

*Joseph Bavaria MD, Munir Boodhwani MD, Nimesh Desai MD*

# 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.	<p><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.)</p> <p><b>GLOBAL EVENTS AND MANAGEMENT SERVICES LLC</b></p> <p><b>2</b> Business name/disregarded entity name, if different from above.</p> <p><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.</p> <p><input checked="" type="checkbox"/> Individual/sole proprietor    <input type="checkbox"/> C corporation    <input type="checkbox"/> S corporation    <input type="checkbox"/> Partnership    <input type="checkbox"/> Trust/estate</p> <p><input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____</p> <p><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.</p> <p><input type="checkbox"/> Other (see instructions) _____</p> <p><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"/></p> <p><b>4</b> Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):</p> <p>Exempt payee code (if any) _____</p> <p>Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____</p> <p style="text-align: right;"><i>(Applies to accounts maintained outside the United States.)</i></p> <p><b>5</b> Address (number, street, and apt. or suite no.). See instructions.</p> <p><b>1805 WALNUT ST, PH</b></p> <p><b>6</b> City, state, and ZIP code</p> <p><b>PHILADELPHIA, PA 19103</b></p> <p><b>7</b> List account number(s) here (optional)</p> <p>Requester's name and address (optional)</p>
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## 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.

<b>Social security number</b>									
<b>or</b>									
<b>Employer identification number</b>									
8	3	-	2	7	5	2	4	4	0

**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.

## 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	Date <b>1/5/26</b>
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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