

Dear Future Member:

This is a membership packet for an A Preferred non-voting membership packet. In the event that we pay patronage, you will be eligible only if you are a member.

- The credit application establishes an account and/or ensures we have correct information on record.
- Application for an A Preferred non-voting membership validates your membership with board approval. The cost for one share of A Preferred non-voting stock is \$50.00.
- W-9 form allows us to pay patronage without deducting federal income tax.
- Tax exemption card must be completed if you are claiming tax exemption status on any purchases from Sunrise Cooperative.

If you are interested in becoming a member please complete and sign the enclosed forms, and return to Sunrise Cooperative with a check for \$50.00.

Any questions please contact Shar Heiser ext. 229 or Tammy Myers ext. 207 at 419-332-6468.

Sincerely,

Sunrise Cooperative, Inc



APPLICATION FOR NON-VOTING MEMBERSHIP

I am applying to purchase one share of A Preferred (Non-Voting) Stock in Sunrise Cooperative, Inc.

I am an individual or operate my business as an individual under my name.

I am applying on behalf of a Business Entity, which is organized as a(n) (check only one):

- Partnership, Limited Partnership, Trust, LLC, Corporation

Please provide the name and EIN the individual, sole proprietorship, or business entity uses to report income to the IRS:

Printed Name of Person or Business Entity to Appear on Stock Certificate

Social Security Number or EIN

Mailing Address

City

State/Zip Code

Township and County

Phone

Email Address

Sunrise Account Number

I am a(n):

- Consumer, Non-agricultural business, Agricultural producer (out of trade territory), An agricultural producer and Common shareholder desiring to set up additional Sunrise account

By signing below:

1. As an individual, or if a Business Entity on behalf of the above named Business Entity, I agree to comply with all provisions of the Articles of Incorporation and the Amended and Restated Code of Regulations (Bylaws).

2. I understand that A Preferred stock, par value \$50, may be issued to eligible persons as evidence of Non-Voting Membership (Articles of Incorporation, Section 4.3(c) My stock is an indicium of non-voting membership only. It is not held for investment and does not pay dividends.

3. I, as an individual, or if a Business Entity on behalf of the above named Business Entity, consent to include all patronage received from Sunrise Cooperative on my tax return. I understand and agree that while I am a non-voting member, for federal income tax purposes I must include on my income tax return the stated dollar amount of any written notice of allocation I receive as patronage. Both the cash portion and the non-cash portion must be included as income or as a reduction of expenses. This must be done in the tax year in which I am notified of the patronage dividend, as provided in the following bylaw:

Bylaw Article 7.8, CONSENT BYLAW. Each person (including individuals, partnerships, cooperative associations, and corporations) who becomes a Member, and each Member on the effective date of this Bylaw who continues as a Member, consents, by such act alone, to include in the Member's gross income for federal income tax purposes the stated dollar amount of any qualified written notice of allocation or qualified notice of Per Unit Retain (as defined in 26 USC 1388 of the [Internal Revenue] Code) received from the Association with respect to Patronage Transactions, to the extent provided in Section 1385 of the [Internal Revenue] Code.

Signature of Applicant's Authorized Representative

Date Signed

FOR OFFICE USE ONLY

ACCEPTED BY THE BOARD OF DIRECTORS:

Common Stock Certificate Number

Secretary

Date of Acceptance

CONSUMER PRODUCTS CREDIT APPLICATION

THIS INFORMATION WILL BE TREATED IN A CONFIDENTIAL MANNER



BRANCH: _____

SUNRISE COOPERATIVE, INC.

PO Box 870
2025 W State St
Fremont, OH 43420

419-332-6468
1-800-321-5468
FAX 419-355-8743

(Please Print)

Name _____
Individual Account _____ Spouse/Co-Applicant _____

Billing Address _____

City _____ State _____ Zip _____

Shipping Address _____

City _____ State _____ Zip _____

Home Phone _____ Cell Phone _____ County _____

Email Address _____

Birth date _____ Social Security Number _____
We must have a social security number in order to process the application

Business or Employer _____ Position _____

Employer Phone Number _____ Income _____

Spouse Birth date _____ Spouse Social Security Number _____

Spouse's Employer _____ Spouse's Position _____

Spouse's Phone Number _____ Spouse's Income _____

Previous Supplier _____

Marital Status
Married
Divorced
Single
Widowed

Dependents Include Yourself
One Four
Two Five
Three

Living Facilities
Rent Own: Mortgage
Own: No Mortgage

I am applying for credit for the following department
Agronomy Fuel Oil Propane
Farm Power Fuel

Propane Use: Furnace Stove Fireplace Heat Pump Corn/Wood Burner Y/N
Clothes Dryer Water Heater Pool Heater Other _____ Estimated Gallons per yr _____

How did you hear about us? Door Hanger Radio Mailer Other _____

WE ARE MAKING THIS APPLICATION AND STATEMENT FOR THE PURPOSE OF SECURING CREDIT FROM SUNRISE AND AFFILIATES. WE AGREE TO PAY ACCORDING TO THE TERMS OF EACH ACCOUNT AND REQUEST BILLINGS TO BE MADE IN THE ABOVE NAME. BY THE BELOW SIGNATURE(S) I/WE ALSO APPROVE THE OPEN END AGREEMENT BELOW AND AGREE TO BE BOUND BY THE TERMS SET FORTH BELOW. A SERVICE CHARGE OF 2% PER MONTH WILL BE CHARGED ON ALL PAST DUE BALANCES. WE ACKNOWLEDGE HAVING RECEIVED A COPY OF IT AND THE TRUTH IN LENDING DISCLOSURE BY DETACHING AS INDICATED.

THE ABOVE INFORMATION IS GIVEN FOR THE PURPOSE OF OBTAINING CREDIT FROM **SUNRISE COOPERATIVE, INC.** AND IS CERTIFIED TO BE TRUE.

APPLICANT'S SIGNATURE _____ DATE _____

SPOUSE / CO-APPLICANT SIGNATURE _____ DATE _____

CUSTOMER - PLEASE DETACH - THIS IS FOR YOUR INFORMATION

IF MY APPLICATION TO SUNRISE FOR AN OPEN END CHARGE ACCOUNT IS ACCEPTED AND IN CONSIDERATION OF THE EXTENSION OF CREDIT BY SUNRISE FOR PURCHASES MADE BY ME OR MEMBERS OF MY FAMILY OR PURCHASES AUTHORIZED BY ME FROM TIME TO TIME, I AGREE:

1. THAT EACH PURCHASE (INCLUDING MAIL OR TELEPHONE ORDERS) MADE UNDER THIS AGREEMENT SHALL BE EVIDENCED BY AN INSTRUMENT ON A FORM PRESCRIBED BY SUNRISE - EACH CHARGE FOR MERCHANDISE SO PURCHASED IS REFERABLE TO THIS AGREEMENT AND ALL CHARGES SO MADE SHALL BE PAID IN ACCORDANCE WITH THE AGREEMENT.
2. UPON RECEIPT OF THIS STATEMENT THEREFORE TO PAY SUNRISE AT ITS OFFICE, AS INDICATED ON THE STATEMENT, IN ACCORDANCE WITH THE TERMS THEREON. THE UNPAID BALANCE OF PURCHASES MADE HEREUNDER, PLUS FINANCE AND SERVICE CHARGES (HEREINAFTER COLLECTIVELY "FINANCE CHARGES") IN ACCORDANCE WITH SUNRISE TERMS GENERALLY IN EFFECT AT THE TIME SAID STATEMENT IS MAILED, SO LONG AS ANY PART OF MY BALANCE REMAINS UNPAID.
3. THAT SUNRISE SHALL BE SUNRISE COOPERATIVE, INC. OF FREMONT, OHIO WHICH ACTS UPON THIS CREDIT APPLICATION AND WHICH BILLS ME FOR GOODS AND SERVICE AUTHORIZED AND/OR RECEIVED BY ME.
4. UNLESS EVIDENCED BY A SPECIAL AGREEMENT, SUNRISE WAIVES AND DISCLAIMS THE RIGHT TO RETAIN, ACQUIRE OR ENFORCE A SECURITY INTEREST IN ANY PROPERTY TO SECURE THE PAYMENT OF ANY CREDIT EXTENDED UNDER THIS ACCOUNT. THIS PROVISION IS NOT APPLICABLE TO JUDGMENT LIENS AND EXECUTIONS.
5. PROVISIONS OF THIS AGREEMENT REFERRING TO FINANCE CHARGES DO NOT APPLY IF ITEMS PURCHASED ARE CHARGED TO OTHER THAN THE REGULAR OPEN END ACCOUNT.
6. A FINANCE CHARGE MAY BE IMPOSED IF THE UNPAID BALANCE SHOWN ON THE CURRENT STATEMENT AS THE NEW BALANCE IS NOT PAID BEFORE THE NEXT BILLING DATE.
7. IF A FINANCE CHARGE IS ADDED IT IS COMPUTED ON THE PREVIOUS BALANCE, LESS PAYMENTS AND CREDITS APPEARING ON THE FACE OF THIS STATEMENT, AT A PERIODIC RATE OF 2% PER MONTH WHICH IS AN ANNUAL PERCENTAGE RATE OF 24%. THE MINIMUM MONTHLY FINANCE CHARGE WILL BE ONE DOLLAR.
8. THAT SUNRISE MAY REQUEST INFORMATION FROM ANY SOURCE IT DEEM NECESSARY TO ACT ON THIS APPLICATION.

The Federal Truth in Lending Act requires prompt correction of billing mistakes.

1. If you want to preserve your rights under the Act, here's what you do if you think your bill is wrong or if you need more information about an item on your bill:
 - a. Do not write on the bill. On a separate sheet of paper write (you may telephone your inquiry, but **doing so will not preserve your rights under this law**) the following:
 - i. Your name and account number (if any).
 - ii. A description of the error and an explanation (to the extent you can explain) why you believe it is an error. If you only need more information, explain the item you are not sure about and, if you wish, ask for evidence for the charge such as a copy of the charge slip. Do not send in your copy of a sales slip or other document unless you have a duplicate copy for your records.
 - iii. The dollar amount of the suspected error.
 - iv. Any other information (such as your address) which you think will help us identify you or the reason for your complaint or inquiry.
 - b. Send your billing error notice to the address on your bill which is listed after the words "Send inquiries To". Mail it as soon as you can, but in any case, early enough to reach us within 60 days after the bill was mailed to you.
2. We must acknowledge all letters point out possible errors within 30 days of receipt, unless we are able to correct your bill during that 30 days. Within 90 days after receiving your letter, we must either correct the error or explain why we believe the bill was correct. Once we have explained the bill, we have no further obligation to you even though you still believe that there is an error, except as provided in paragraph 5 below.
3. After we have been notified, neither we nor an attorney nor a collection agency may send you collection letters or other collection action with respect to the amount in dispute; but periodic statements may be sent to you, and the disputed amount can be applied against your credit limit. You cannot be threatened with damage to your credit rating or sued for the amount in question, nor can the disputed amount be reported to a credit bureau or to other creditors as delinquent until we have answered your inquiry. **However, you remain obligated to pay the parts of your bill not in dispute.**
4. If it is determined that we have made a mistake on your bill, you will not have to pay finance charges on any disputed amount, if it turns out that we have not made an error, you may have to pay finance charges on the amount in dispute and you will have to make up any missed minimum or required payments on the disputed amount. Unless you have agreed that your bill was correct, we must send you a written notification of what you owe; and if it is determined that we did make a mistake in billing the disputed amount, your must be given the time to pay which you normally are given to pay undisputed amounts before any more finance charges on the disputed amount can be charged to you.
5. If our explanation does not satisfy you and you notify us in writing within 10 days after you receive our explanation that you still refuse to pay the disputed amount, we may report you to credit bureaus and other creditors and may pursue regular collection procedures. But we must also report that you think you do not owe the money, and we must let you know to whom such reports were made. Once the matter has been settled between you and ourselves, we must notify those to whom we reported you as delinquent of the subsequent resolution.
6. If we do not follow these rules, we are not allowed to collect the first \$50 of the disputed amount and finance charges, even if the bill turns out to be correct.
The Federal Equal Credit Opportunity Act prohibits creditors from discriminating against credit applicants on the basis of sex or marital status. The federal agency with administer compliance with this law concerning this company is The Federal Trade Commission, Federal Office Building, 1240 East 9th Street, Cleveland, Ohio 44114.

Name _____ Address _____

SPECIAL BLANKET CERTIFICATE OF EXEMPTION FOR DEALERS AND DISTRIBUTORS

The undersigned hereby claims exemption on purchase of tangible personal property and services from SUNRISE COOPERATIVE, INC. on or after _____
NAME OF VENDOR FOR OFFICE USE ONLY

and certifies that this claim is based upon the purchaser's proposed use of the items purchased, the activity of the purchaser, or both, as shown hereon:

- () 1. Sold for resale.
- () 2. Used directly in farming, agriculture, horticulture, or floriculture.
- () 3. Used primarily in a manufacturing operation to produce tangible personal property for sale.
- () 4. Used directly in production of crude oil or natural gas.
- () 5. Used directly in rendition of a public utility service.
- () 6. Used in the process of the reclamation of strip mined land.
- () 7. Sold to the state, or any of its political subdivisions.
- () OTHER – Specify from exemptions listed on back of card: _____

This certificate shall continue in force until revoked and shall be considered a part of each order given to the above named vendor unless the order specifies otherwise. *In the event this claim is disallowed the purchaser will reimburse the seller for the amount of any tax, interest and/or penalties assessed.*

PURCHASER

PRINT NAME _____

Address _____

Vendor's License No., if any _____

City _____ Zip _____

Date Signed _____

Signature _____

The appropriate reason, from the following list, shall be inserted in the blanket exemption certificate when claiming exemption or exception from the Ohio Sales or Use Tax.

- 8. Sold to church or charitable not-for-profit organization.
- 9. Sales and installation of portable grain bins to a person engaged in farming, agriculture, horticulture, or floriculture.
- 10. Sales and installation of agricultural land tile to a person engaged in farming, agriculture, horticulture, or floriculture.
- 11. Sold to out-of-state retailer for use outside this state.
- 12. Used primarily for transporting tangible personal property by a person engaged in highway transportation for hire.
- 13. Sale of water to a consumer for residential use.
- 14. Used exclusively for a facility granted an Air or Noise Pollution Certificate.
- 15. Used exclusively for a facility granted a Water Pollution Certificate.
- 16. Used exclusively for a facility granted an Energy Conservation or Solid Waste Certificate.
- 17. Direct payment authority pursuant to Sec. 5739.03 (enter direct pay permit number on front of card).

This certificate cannot be used by construction contractors to purchase material for incorporation into real property under an exempt construction contract. Construction contractors must comply with rule 5703-9-14 of the Administrative Code.

Important Note: Every completed sales tax exemption certificate should be retained permanently. *Never* throw away older cards even if a new card is signed by the same person or company. **Never!**

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).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States:

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

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, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

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 his or her 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 his or her 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 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include 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 Part II instructions on page 3 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 under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

What is FATCA reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code* on page 3 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 no longer are 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, list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9.

a. **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. 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 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C Corporation, or S Corporation.** 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.

d. **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. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity 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, "Business name/disregarded entity name." 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, you may enter it on line 2.

Line 3

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

Limited Liability Company (LLC). If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in 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 attorney's 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 in 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 possession, 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 possession
- 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
- 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 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² 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) written or printed 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 possession, 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.

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 individual taxpayer identification number (ITIN). Enter it in the social security number box. 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. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on this page), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note. See the chart on page 4 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. You may also get this form by calling 1-800-772-1213. 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/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "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, generally you will 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.

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

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, or 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code* earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. **Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.** You must give your correct TIN, but you do not have to sign the certification.
2. **Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.
3. **Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.
4. **Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).
5. **Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ⁴
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 2.

*Note. Grantor also must provide a Form W-9 to trustee of trust.

Note. If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system 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 1-877-777-4778 or TTY/TDD 1-800-829-4059.

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. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov 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 possessions for use in administering their laws. The information also may 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, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.