

THIS LETTER OF TRANSMITTAL IS ONLY FOR USE IN CONJUNCTION WITH THE PROPOSED PLAN OF ARRANGEMENT INVOLVING NEVADA KING GOLD CORP., SPINCO AND THE HOLDERS OF COMMON SHARES OF NEVADA KING GOLD CORP.

THIS LETTER OF TRANSMITTAL MUST BE VALIDLY COMPLETED, DULY EXECUTED AND RETURNED TO THE DEPOSITARY, ALLIANCE TRUST COMPANY. IT IS IMPORTANT THAT YOU VALIDLY COMPLETE, DULY EXECUTE AND RETURN THIS LETTER OF TRANSMITTAL ON A TIMELY BASIS IN ACCORDANCE WITH THE INSTRUCTIONS CONTAINED HEREIN.

PLEASE READ THE ACCOMPANYING MANAGEMENT INFORMATION CIRCULAR AND THE INSTRUCTIONS ATTACHED HERETO CAREFULLY BEFORE COMPLETING THIS LETTER OF TRANSMITTAL.



NEVADA KING MINING LTD.
LETTER OF TRANSMITTAL

TO: NEVADA KING GOLD CORP. ("NEVADA KING")
AND TO: 1485414 B.C. LTD. ("SPINCO")
AND TO: ALLIANCE TRUST COMPANY (THE "DEPOSITARY"), AS DEPOSITARY

This Letter of Transmittal is for use by registered holders of common shares of Nevada King (the "**Nevada King Shares**") in connection with a proposed arrangement (the "**Arrangement**") involving, among other things, the distribution of new common shares of Nevada King ("**New Nevada King Shares**") and common shares of Spinco ("**Spinco Shares**") to shareholders of Nevada King on the basis of one New Nevada King Share and one-thirtieth of a Spinco Share for each Nevada King Share held, as further described in the management information circular of Nevada King dated June 14, 2024 (the "**Circular**"), which is to be considered at an annual and special meeting (the "**Meeting**") of holders of Nevada King Shares ("**Nevada King Shareholders**") scheduled to be held on July 22, 2024 (or any adjournment(s) or postponement(s) thereof).

Nevada King Shareholders are referred to the Circular, including the schedules attached thereto, which accompanies this Letter of Transmittal. Nevada King Shareholders are strongly urged to read the Circular.

Capitalized terms used but not otherwise defined herein have the respective meanings ascribed thereto in the "*Glossary of Defined Terms*" Section in the Circular. Nevada King Shareholders whose Nevada King Shares are registered in the name of a broker, investment dealer, bank, trust company or other nominee should contact that nominee for assistance in depositing those Nevada King Shares.

In order for Nevada King Shareholders to receive New Nevada King Shares ("**Consideration Shares**") and Spinco Shares for their Nevada King Shares, such Nevada King Shareholders must deposit the certificate(s) or Direct Registration System advice statements ("**DRS Statements**") representing their existing Nevada King Shares with Alliance Trust Company, the Depositary. Nevada King Shareholders may, upon request, be required to execute any additional documents deemed by the Depositary, at its discretion, to be reasonably necessary or desirable to complete the deposit and cancellation of the existing Nevada King Shares in exchange for the applicable Consideration Shares. It is recommended that Nevada King Shareholders complete, sign and return this Letter of Transmittal, with any accompanying certificate(s) or DRS Statements representing their existing Nevada King Shares to the Depositary as soon as practicable following receipt of this Letter of Transmittal.

Fractional Consideration Shares will not be issued to Nevada King Shareholders. Any fractional Consideration Shares to which a Nevada King Shareholder is entitled shall be rounded down to the nearest whole Consideration Share.

NEVADA KING SHAREHOLDERS WHO DEPOSIT WITH THE DEPOSITARY A COMPLETED AND DULY EXECUTED LETTER OF TRANSMITTAL AND CERTIFICATES OR DRS STATEMENTS REPRESENTING THEIR NEVADA KING SHARES AFTER THE SIXTH ANNIVERSARY OF THE EFFECTIVE DATE WILL NOT RECEIVE THE CONSIDERATION SHARES IN EXCHANGE THEREFOR AND WILL NOT OWN ANY INTEREST IN NEVADA KING OR SPINCO, AND WILL NOT BE PAID ANY CONSIDERATION SHARES OR OTHER COMPENSATION.

Nevada King Shareholders should be aware that there may be tax considerations applicable to them with respect to the Arrangement. Certain tax considerations are summarized in the Circular; however, such summary is not intended to be legal or tax advice, and Nevada King Shareholders should consult their own tax advisors as to the tax consequences to them of the Arrangement with respect to their particular circumstances.

Pursuant to the terms of the Arrangement, each of Nevada King, Spinco and the Depositary shall be entitled to deduct and withhold from any Consideration Shares otherwise payable to any person under the Arrangement (and any dividends or other distributions thereon) such amounts as Nevada King, Spinco or the Depositary determines, acting reasonably, are required or permitted to be deducted and withheld from such Share Consideration in accordance with the Tax Act or the U.S. Tax Code or any provision of any other applicable taxation law.

All deposits of Nevada King Shares made under this Letter of Transmittal are irrevocable.

Please complete each of the steps set out below in order. Please carefully read the instructions set out below before completing this Letter of Transmittal.

All Nevada King Shareholders must complete Box C, "U.S. Shareholder Status" and should complete and submit either an IRS Form W-9 if you are a "U.S. person" for United States federal income tax purposes, or the appropriate IRS Form W-8 if you are not a "U.S. person" for United States federal income tax purposes.

The Depositary or your broker or other financial advisor can assist you in completing this Letter of Transmittal (see back page of this document for addresses and telephone numbers of the Depositary). This Letter of Transmittal is not for use by non-registered holders of Nevada King Shares. Persons whose Nevada King Shares are registered in the name of a broker, dealer, bank, trust company or other nominee should immediately contact such registered holder for assistance with depositing and exchanging their Nevada King Shares.

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STEP 1: DESCRIBE THE NEVADA KING SHARES BEING DEPOSITED

This Letter of Transmittal, properly completed and duly executed, or a manually-executed facsimile hereof, together with all other required documents, including certificates or DRS Statements representing the Nevada King Shares (together, “**Nevada King Certificates**”), must be submitted in accordance with the instructions contained herein in order for such Nevada King Shareholders to receive the Consideration Shares in connection with and upon completion of the Arrangement.

Nevada King Shareholders will not receive new DRS Statements representing Consideration Shares until they submit their Nevada King Certificates to the Depository along with a duly completed Letter of Transmittal and other required documents. Whether or not Nevada King Shareholders deliver this Letter of Transmittal, the Nevada King Certificates and all other required documentation to the Depository, at the Effective Time, Nevada King Shareholders will cease to be shareholders of Nevada King and will only be entitled to receive the Consideration Shares to which they are entitled under the Arrangement. Each Nevada King Certificate that is not deposited with all other documents as required pursuant to the Arrangement on or prior to the sixth anniversary of the Effective Date shall cease to represent a right or claim of any kind or nature against Nevada King or Spinco, including the right of the holder of such Nevada King Shares to receive Consideration Shares for each Nevada King Share held.

The undersigned represents and warrants that the undersigned owns the number of Nevada King Shares represented by the enclosed certificate(s) or DRS Statement(s) and delivers such certificate(s) or DRS Statement(s) to you to be exchanged for DRS Statements representing the Consideration Shares, pursuant to the proposed Arrangement. The following are the details of the enclosed certificate(s):

DESCRIPTION OF CERTIFICATES DEPOSITED		
Nevada King Certificate Number(s)	Number of Nevada King Shares Represented by Certificate or DRS Statement	Name in which Registered (Please fill in exactly as name(s) appear(s) on certificate(s))
TOTAL:		

(NOTE: If the space provided is insufficient, details may be listed on a separate schedule to this Letter of Transmittal)

Some or all of my Nevada King Shares have been lost, stolen or destroyed. Please review Instruction 7 (check box if applicable).

STEP 2: GIVE THE FOLLOWING REPRESENTATIONS, WARRANTIES, ACKNOWLEDGEMENTS AND COVENANTS

The undersigned:

1. represents and warrants that: (a) the undersigned has full power and authority to deposit, sell, assign and transfer the Nevada King Shares being deposited and has not sold, assigned or transferred or agreed to sell, assign or transfer any of such Nevada King Shares being deposited to any other person; (b) the undersigned owns and has good title to all of the Nevada King Shares being deposited, within the meaning of applicable securities laws, free and clear of all mortgages, liens, restrictions, charges, encumbrances, security interests, claims and equities whatsoever; (c) the undersigned has full power and authority to execute and deliver this Letter of Transmittal; and (d) all information inserted into this Letter of Transmittal is accurate;
2. as of the Effective Time, revokes any and all other authority, whether as agent, attorney-in-fact, attorney, proxy or otherwise, previously conferred or agreed to be conferred by the undersigned at any time with respect to the Nevada King Shares being deposited and agrees that, except as provided herein, no subsequent authority, whether as agent, attorney-in-fact, attorney, proxy or otherwise, will be granted with respect to the Nevada King Shares being deposited, by or on behalf of the undersigned;
3. directs the Depository to issue or cause to be issued DRS Statement(s) for the Consideration Shares to which the undersigned is entitled (net of any amounts required to be withheld by law including in respect of any applicable taxes) on completion of the Arrangement in the name indicated below and to send the DRS Statement(s) representing the Consideration Shares to the address or email address as indicated in this Letter of Transmittal, unless otherwise indicated under Box B;
4. covenants and agrees to execute, upon request, any additional documents, transfers and other assurances as may be necessary or desirable to complete the exchange of Nevada King Shares for Consideration Shares;
5. acknowledges that all authority conferred, or agreed to be conferred by the undersigned herein may be exercised during any subsequent legal incapacity of the undersigned and shall survive the death, incapacity, bankruptcy or insolvency of the undersigned and all obligations of the undersigned herein shall be binding upon any heirs, personal representatives, successors and assigns of the undersigned;
6. by virtue of the execution of this Letter of Transmittal, shall be deemed to have agreed that all questions as to validity, form, eligibility (including timely receipt) and acceptance of any Nevada King Shares deposited pursuant to the Arrangement will be determined by Nevada King, Spinco and the Depository in their sole discretion and that such determination shall be final and binding and acknowledges that there shall be no duty or obligation on Nevada King, Spinco, the Depository or any other person to give notice of any defect or irregularity in any deposit and no liability shall be incurred by any of them for failure to give such notice;
7. acknowledges that Nevada King or Spinco may be required to disclose certain personal information in respect of the undersigned. The personal information of the undersigned may be disclosed by Nevada King or Spinco to, and may be used by: (i) stock exchanges or securities regulatory authorities; (ii) Alliance Trust Company; (iii) any of the other parties involved in the Arrangement; and (iv) legal counsel to any of the parties of the Arrangement;
8. acknowledges that the covenants, representations and warranties of the undersigned herein contained shall survive the completion of the Arrangement;
9. acknowledges that, in accordance with the Arrangement, Nevada King, Spinco, and the Depository shall be entitled to deduct and withhold from any consideration payable to any holder of Nevada King Shares such amounts as Nevada King, Spinco, and the Depository is required to deduct and withhold from such consideration under tax laws; and
10. acknowledges that if the Arrangement does not proceed, the Nevada King Certificate(s) will be returned forthwith to the undersigned in accordance with the delivery instructions set out in Box D below, or

failing such address being specified, to the undersigned at the last address of the undersigned as it appears on the central securities register of Nevada King.

Date: _____

GUARANTEE OF SIGNATURE
(if required under Instruction 2 and 3)

Authorized Signature

Name of Guarantor (please print)

Address of Guarantor (please print)

**SIGNATURE OF NEVADA KING
SHAREHOLDER**
(see Instructions 2 and 4)

Signature of Nevada King Shareholder

Name of Nevada King Shareholder (please print)

Address of Nevada King Shareholder (please print)

Name of authorized representative, if applicable
(please print or type)

STEP 3: PROVIDE REGISTRATION AND DELIVERY INSTRUCTIONS

NEVADA KING SHAREHOLDER INFORMATION AND INSTRUCTIONS

The Depository, Nevada King and Spinco are hereby authorized and directed to cause the Consideration Shares which the registered Nevada King Shareholder is entitled to receive in accordance with the terms of the Arrangement to be issued and/or registered in the name of the undersigned, as applicable (unless alternative registration is required in the manner set forth below), which shall be sent by e-mail or mail as indicated.

BOX A
ENTITLEMENT DELIVERY

All Consideration Share entitlements will be issued and mailed to your existing registration unless otherwise stated. If you would like your DRS Statement issued to a different name or address, please complete BOX B and refer to Instruction 2 and 3

MAIL STATEMENT(S) TO ADDRESS ON RECORD
(DEFAULT)

MAIL STATEMENT(S) TO A DIFFERENT ADDRESS
(MUST COMPLETE BOX B)

DELIVER DRS STATEMENT(S) BY E-MAIL TO THE FOLLOWING ADDRESS: ⁽¹⁾

(1) By providing their e-mail address, the undersigned consents to electronic delivery by the Depository.

BOX B
ISSUE CONSIDERATION SHARES IN THE NAME OF:*

**CHECK BOX IF SAME AS EXISTING REGISTRATION
(DEFAULT)**

(NAME)

(STREET ADDRESS AND NUMBER)

(CITY AND PROVINCE/STATE)

(COUNTRY AND POSTAL/ZIP CODE)

(TELEPHONE NUMBER (BUSINESS HOURS))

(E-MAIL ADDRESS)

*** IF THIS NAME OR ADDRESS IS DIFFERENT FROM YOUR REGISTRATION, PLEASE PROVIDE SUPPORTING TRANSFER REQUIREMENTS (SEE INSTRUCTION 2 & 3)**

BOX C
U.S. SHAREHOLDER STATUS

ALL NEVADA KING SHAREHOLDERS ARE REQUIRED TO COMPLETE A RESIDENCY DECLARATION. FAILURE TO COMPLETE A RESIDENCY DECLARATION MAY RESULT IN A DELAY IN YOUR RECEIPT OF NEW NEVADA KING SHARES AND SPINCO SHARES.

The undersigned represents that:

THE BENEFICIAL OWNER OF THE NEVADA KING SHARES DEPOSITED HERewith IS A U.S. SHAREHOLDER.

THE BENEFICIAL OWNER OF THE NEVADA KING SHARES DEPOSITED HERewith IS NOT A U.S. SHAREHOLDER.

A "U.S. Shareholder" is any Nevada King Shareholder that is (i) a U.S. citizen or U.S. resident alien as determined for U.S. federal income tax purposes, a corporation or other entity taxable as a corporation for U.S. federal income tax purposes, that was created or organized under the laws of the United States, any State thereof, or the District of Columbia, (iii) an estate whose income is subject to U.S. federal income taxation regardless of its source, or (iv) a trust that either is subject to the supervision of a court within the United States and has one or more U.S. persons with authority to control all of its substantial decisions or has a valid election in effect under applicable Treasury Regulations to be treated as a U.S. Person. If you are a U.S. person, then in order to avoid backup withholding of U.S. federal income tax in respect of the gross consideration you receive, you must provide a properly completed and executed IRS Form W-9 included below or otherwise provide certification that the U.S. Shareholder is exempt from backup withholding. If you are not a U.S. person, then in order to avoid backup withholding you must provide a properly completed and executed copy of the appropriate IRS Form W-8. If you require an IRS Form W-8, please contact the Depository.

BOX D
DELIVERY INSTRUCTIONS
(in the event the Arrangement is not completed)

To be completed by all Nevada King Shareholders by selecting one box below:

MAIL NEVADA KING CERTIFICATES TO THE ADDRESS ON RECORD (DEFAULT)

MAIL NEVADA KING CERTIFICATES TO THE ADDRESS SET OUT IN BOX B

MAIL NEVADA KING CERTIFICATES TO (PLEASE FILL IN ADDRESS FOR MAILING):

(NAME)

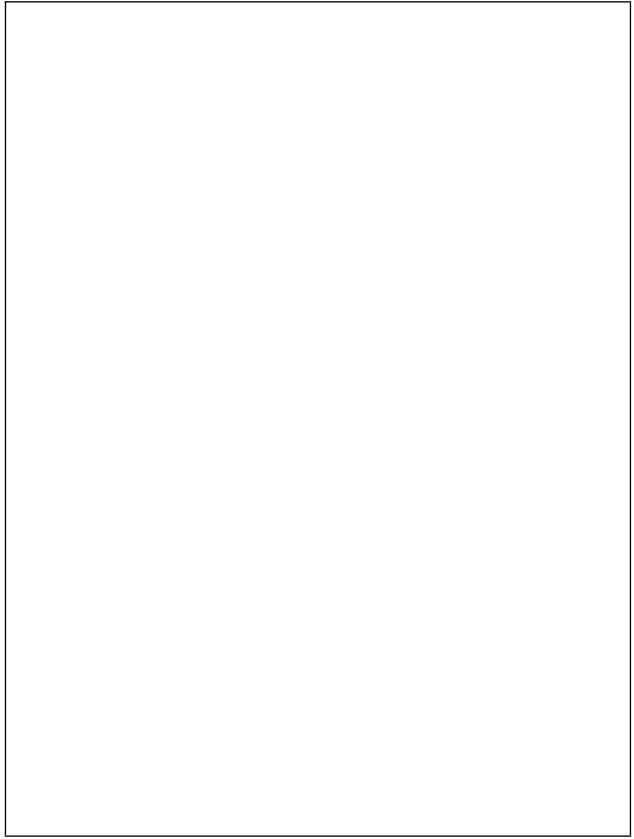
(STREET ADDRESS AND NUMBER)

(CITY AND PROVINCE/STATE)

(COUNTRY AND POSTAL/ZIP CODE)

(TELEPHONE NUMBER (BUSINESS HOURS))

Such form is also available on the IRS website at www.irs.gov.

A large, empty rectangular box with a thin black border, occupying the left half of the page below the text.A large, empty rectangular box with a thin black border, occupying the right half of the page below the text.

INSTRUCTIONS

1. Use of Letter of Transmittal

- (a) This Letter of Transmittal duly completed and signed (or an originally signed facsimile copy thereof) together with accompanying Nevada King Certificates representing the Nevada King Shares and all other required documents must be sent or delivered to the Depository at the address specified below.
- (b) The method used to deliver this Letter of Transmittal and any accompanying Nevada King Certificates representing Nevada King Shares is at the option and risk of the holder surrendering them, and delivery will be deemed effective only when such documents are actually received by the Depository at the address specified below, and a receipt obtained therefor; otherwise the use of registered mail with return receipt requested, and with proper insurance obtained, is recommended. Nevada King Shareholders whose Nevada King Shares are registered in the name of a broker, investment dealer, bank, trust company or other nominee should contact that nominee for assistance in delivering those Nevada King Shares. Delivery to an office other than to the specified office does not constitute delivery for this purpose.
- (c) Each registered holder of Nevada King Shares must sign and date this Letter of Transmittal. If Box A or Box B are not completed, the DRS Statement(s) representing Consideration Shares will be registered in the name of and mailed to the shareholder's address recorded on the books of the Company's central securities register.

2. Signatures

This Letter of Transmittal must be completed and signed by the holder of Nevada King Shares or by such holder's duly authorized representative (in accordance with instruction 4 below).

- (a) If this Letter of Transmittal is signed by the registered owner(s) of the accompanying Nevada King Certificates such signature(s) on this Letter of Transmittal must correspond with the name(s) as registered or as written on the face of such Nevada King Certificates without any change whatsoever. If such transmitted Nevada King Certificates are owned of record by two or more joint owners both or all such owners must sign the Letter of Transmittal;
- (b) If this Letter of Transmittal is signed by a person other than the registered owner(s) of the accompanying Nevada King Certificates:
 - (i) such deposited Nevada King Certificates must be endorsed or be accompanied by an appropriate share transfer power of attorney duly and properly completed by the registered owner(s); and
 - (ii) the signature(s) on such endorsement or power of attorney must correspond exactly to the name(s) of the registered owner(s) as registered or as appearing on the Nevada King Certificates and must be medallion guaranteed as noted in instruction 3 below.
- (c) Where the Letter of Transmittal is executed on behalf of a corporation, partnership or association, or by an agent, executor, administrator, trustee, guardian or any person acting in a representative capacity, the Letter of Transmittal must be accompanied by satisfactory evidence of the representative's authority to act.

3. Guarantee of Signature

If this Letter of Transmittal is signed by a person other than the registered owner(s) of the Nevada King Shares or if Nevada King Shares are to be returned to a person other than such registered owner(s) or sent to an address other than the address of the registered owner(s) as shown on the registers of the Company such signature must be medallion guaranteed by an "eligible institution", or in some other manner satisfactory to the Depository, as applicable (except that no guarantee is required if the signature is that of an eligible institution).

An "eligible institution" means a Canadian Schedule 1 chartered bank, a member of the Securities Transfer Agent Medallion Program, a member of the Stock Exchanges Medallion Program or a member of the New York Stock Exchange Inc. Medallion Signature Program. Members of these programs are usually members of a

recognized stock exchange in Canada or the United States, members of the Investment Industry Regulatory Organization of Canada, members of the Financial Industry Regulatory Authority or banks and trust companies in the United States.

4. Fiduciaries, Representatives and Authorizations

Where this Letter of Transmittal is executed by a person on behalf of an executor, administrator, trustee, guardian, corporation, partnership or association or is executed by any other person acting in a representative capacity, this Letter of Transmittal must be accompanied by satisfactory evidence of the authority to act. Either Nevada King or the Depository, at its discretion, may require additional evidence of authority or additional documentation.

5. Direct Registration System

The Direct Registration System, or DRS, is a system that will allow you to hold your Consideration Shares in “book-entry” form without having a physical share certificate issued as evidence of ownership. Instead, your Consideration Shares will be held in your name and registered electronically in Nevada King and Spinco’s records, which will be maintained by its transfer agent, Alliance Trust Company. The Direct Registration System eliminates the need for shareholders to safeguard and store certificates, it avoids the significant cost of a surety bond for the replacement of, and the effort involved in replacing, physical certificate(s) that might be lost, stolen or destroyed and it permits/enables electronic share transactions. The first time your Consideration Shares are recorded under DRS (upon completion of the Arrangement) you will receive an initial DRS Statement acknowledging the number of Consideration Shares you hold in your DRS account. Each time you have any movement of shares into or out of your DRS account, you will be provided with an updated DRS Statement. You may request a statement at any time by contacting Alliance Trust Company at inquiries@alliancetrust.ca.

6. Delivery Instructions

All DRS Statement(s) representing Consideration Shares to be issued in exchange for the Nevada King Shares will be issued in the name of the person indicated in Box B on this Letter of Transmittal and delivered to the address indicated in Box A (unless Box B on this Letter of Transmittal has been selected and completed). If neither Box A nor Box B is completed, any DRS Statement(s) representing Consideration Shares issued in exchange for the Nevada King Shares will be issued in the name of the registered holder of the Nevada King Shares and will be mailed to the address of the registered holder of the Nevada King Shares as it appears on the register of Nevada King or its registrar and transfer agent. Any DRS Statement(s) mailed in accordance with this Letter of Transmittal will be deemed to be delivered at the time of mailing.

7. Lost Share Certificates

If a share certificate has been lost, stolen or destroyed, the Letter of Transmittal must be completed as fully as possible and forwarded to the Depository together with a letter stating the loss, theft or destruction. The Depository will respond with the replacement requirements, which must be properly completed and returned prior to affecting the exchange.

8. Fractional Shares.

No fractional Nevada King Shares or SpinCo Shares shall be delivered to any Nevada King Shareholder in connection with the Arrangement. The aggregate number of Nevada King Shares or SpinCo Shares to be issued to a Shareholder shall, in each case, be rounded down to the nearest whole number of Nevada King Shares or SpinCo Shares, as applicable, without any compensation therefor. In calculating such fractional interests, all Nevada King Shares or SpinCo Shares, as applicable, registered in the name of, or beneficially held by, a holder of Nevada King Shares or SpinCo Shares, as applicable, or their respective nominee, shall be aggregated.

9. Miscellaneous

- (a) If the space on this Letter of Transmittal is insufficient to list all certificates for Nevada King Shares, additional certificate numbers and numbers of shares may be included on a separate signed list affixed to this Letter of Transmittal.
- (b) If Nevada King Shares are registered in different forms (e.g. ‘John Doe’ and ‘J. Doe’) a separate Letter of Transmittal should be signed for each different registration.
- (c) No alternative, conditional or contingent deposits of Nevada King Shares will be accepted.

- (d) The Arrangement will be construed in accordance with and governed by the laws of British Columbia and Canada as applicable therein and the holder of Nevada King Shares covered by this Letter of Transmittal hereby unconditionally and irrevocably attorns to the nonexclusive jurisdiction of the courts of the Province of British Columbia and the courts of appeal therefrom.
- (e) Additional copies of the Letter of Transmittal may be obtained from the Depository at the office listed on the following page.

10. Privacy Notice

The Depository is committed to protecting your personal information. In the course of providing services to you and its corporate clients, it receives non-public personal information about you from transactions it performs for you, forms you send, other communications it has with you or your representatives, etc. This information could include your name, address, social insurance number, securities holdings and other financial information. The Depository uses this to administer your account, to better serve you and its clients' needs and for other lawful purposes relating to its services in connection with the Consolidation. The Depository will use the information you are providing on this form for the sole purposes of processing your request and will treat your signature(s) on this form as your consent to the above.

11. Cessation of Rights

Any Nevada King Certificate, formerly representing Nevada King Shares, that is not validly deposited with all other documents to the Depository as required pursuant to the Arrangement on or prior to the sixth anniversary of the Effective Date shall cease to represent a right or claim of any kind or nature in the Consideration Shares to which the holder of such Consideration Shares would have otherwise been entitled pursuant to and in accordance with the Arrangement, shall be deemed to have been surrendered to Nevada King, together with all entitlements to distributions and interest thereon held for such holder.

The Depositary is:

ALLIANCE TRUST COMPANY

By Regular Mail, Registered Mail, Hand or Courier to:

Calgary
Alliance Trust Company
#1010, 407 – 2nd Street S.W.
Calgary, Alberta
T2P 2Y3
Attention: Securities Department

Inquiries:

Telephone: (403) 237-6111
Toll Free (within North America): 1-877-537-6111
Facsimile: (403) 237-6181
[Email: inquiries@alliancetrust.ca](mailto:inquiries@alliancetrust.ca)

Any questions or requests for assistance may be directed by Shareholders to the Depositary at the telephone number, email address or location set out above.

Appendix A – Form W-9

(See attached)

Request for Taxpayer Identification Number and Certification

Go to www.irs.gov/FormW9 for instructions and the latest information.

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

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

Print or type. See <i>Specific Instructions</i> on page 3.	1	Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)		
	2	Business name/disregarded entity name, if different from above.		
	3a	Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one 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) _____ Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) _____	4 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>	
	3b	If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions _____ <input type="checkbox"/>		
	5	Address (number, street, and apt. or suite no.). See instructions.	Requester's name and address (optional)	
	6	City, state, and ZIP code		
	7	List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Social security number									
				-					
or									
Employer identification number									

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.

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

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

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

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

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

- Form 1099-INT (interest earned or paid).
- Form 1099-DIV (dividends, including those from stocks or mutual funds).
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds).
- Form 1099-NEC (nonemployee compensation).
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers).
- Form 1099-S (proceeds from real estate transactions).
- Form 1099-K (merchant card and third-party network transactions).
- Form 1098 (home mortgage interest), 1098-E (student loan interest), and 1098-T (tuition).
- Form 1099-C (canceled debt).
- Form 1099-A (acquisition or abandonment of secured property).

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

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

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued);
2. Certify that you are not subject to backup withholding; or
3. Claim exemption from backup withholding if you are a U.S. exempt payee; and
4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and
5. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting is correct. See *What Is FATCA Reporting*, later, for further information.

Note: If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

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

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

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

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

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

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

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

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

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

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

Backup Withholding

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

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

Payments you receive will be subject to backup withholding if:

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

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

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

What Is FATCA Reporting?

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

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Line 1

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

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

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

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

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

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

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

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

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

Line 2

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

Line 3a

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

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

Line 3b

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

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

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

Line 4 Exemptions

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

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third-party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys’ fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

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

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

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

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

IF the payment is for . . .	THEN the payment is exempt for . . .
• Interest and dividend payments	All exempt payees except for 7.
• Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
• Barter exchange transactions and patronage dividends	Exempt payees 1 through 4.
• Payments over \$600 required to be reported and direct sales over \$5,000 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 Information, 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) entered on the line for a FATCA exemption code.

- A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37).
- B—The United States or any of its agencies or instrumentalities.
- C—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.
- D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i).
- E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i).

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

G—A real estate investment trust.

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

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

J—A bank as defined in section 581.

K—A broker.

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

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

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

Line 5

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

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

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

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

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

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

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/EIN. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or Form SS-4 mailed to you within 15 business days.

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

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

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

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 item 1, 4, or 5 below indicates 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), ABLE accounts (under section 529A), 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) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional 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:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee
14. 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
15. Grantor trust filing Form 1041 or under the Optional Filing Method 2, requiring Form 1099 (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 on line 1, and enter your business or DBA name, if any, on line 2. 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.)

* **Note:** The grantor must also provide a Form W-9 to the trustee of the trust.

** For more information on optional filing methods for grantor trusts, see the Instructions for Form 1041.

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 return 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 a questionable credit report, contact the IRS Identity Theft Hotline at 800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

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

Protect yourself from suspicious emails or phishing schemes.

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

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

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

Go to www.irs.gov/IdentityTheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

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