



U.S. Oil & Refining Co.



TO OUR NEW CUSTOMER - LOADING AT THE **U.S. OIL TERMINAL, TACOMA, WA:**

We are pleased that you are interested in purchasing product(s) from U.S. Oil & Refining Co. ("U.S. Oil") in the near future. To help us prepare for your purchases, we have enclosed the following documents:

* **Customer KYC Questionnaire**

Includes a request for financial statements which is a necessary step for an open line of credit. Please include your last two year-end financial statements with footnotes, preferably audited or prepared by an outside accounting firm. We assure you that all information provided will be held in strict confidence.

* **Customer Draft Authorization Form** and an informational letter on our Electronic Funds Transfer System (ACH). (Not applicable to a prepayment account.)

* **Customer Tax Information**

* **Carrier Authorization**

If you plan on having carriers pick up fuel for your account, you will be required to sign and return this form. All carriers are required to sign the Carrier Access and Rack Loading Agreement for the Marshall Avenue Facility and to provide U.S. Oil with a certificate of insurance before their trucks are allowed to enter the Facility.

* **Department of Transportation, 49 CFR Part 172 – Compliance Statement**

The Department of Transportation (DOT) has issued regulations concerning the security of hazardous materials transported in commerce. The regulations require shippers and carriers of certain highly hazardous materials to develop and implement security plans and assure that their employee-training program includes a security component. Some of these hazardous materials are transported to and from our facility.

In order to comply with DOT regulations, U.S. Oil requires all of its carriers to complete a compliance statement stating that the carrier has developed and implemented a security plan in accordance with DOT 49 CFR Part 172.

If the material being carried does not fall into the hazardous materials classification, please check the appropriate box and sign the compliance statement. Please contact, via e-mail, at autoload@parpacific.com if you have any questions.

* Washington State Reseller's Permit and W-9 form.

* Washington Fuel Tax License

Please sign and return these documents to counterpartysetup@parpacific.com **and** copy the Corporate Credit department at cashandcredit@parpacific.com. If you have any questions, please send all inquires directly to cashandcredit@parpacific.com.

Enclosures



Par Hawaii Refining, LLC

Hermes Consolidated dba Wyoming Refining Company, LLC

U.S. Oil & Refining Co.

Customer KYC Questionnaire

Full name of Firm: _____

Office Address: _____

Registered Address if different than above: _____

Federal ID # _____

Date of Incorporation: _____ (yyyy/mm/dd)

Type of business operation: _____

Product requirements: _____

Customer Classification: _____
(e.g. Reseller/ End User)

Estimated Monthly Requirements (gal.) _____

Estimated Monthly Deal Value (US\$) _____

Principal Officer(s) & Title(s): _____

Please state the name of any shareholders who own more than 25% of your company

Company/Full Name (individuals)	Percentage Owned	Country of Incorporation/ Date of Birth (individuals)	Registered Company Number or Citizenship (individuals)

Please indicate the ultimate beneficial owner of your company *

Please include the following information:

- A list of items in the below table
- Attached EFT form completed including copy of canceled check or deposit slip. Form must be signed.
- Copies of tax exemption certificates that would exempt federal or local taxes. Please note: all taxes will be imposed on products unless certificates are received and in good order.

Document	Certification Required (Documents must be certified by a notary or independent lawyer)
Certificate of Incorporation	
Copy of your Memorandum and Articles of Association, or equivalent	
Register of Directors or Board Resolution appointing the Directors	
ID** of at least one of the current Directors	
Share Register/Certificates detailing shareholders who own 25% or more of the company shares.	
Ownership Structure up to the Ultimate Beneficial Owner(s)	
ID** for any shareholders/beneficial owners with a 25% or more ownership	
Audited Annual Reports and Financial Statements for the last two years	
Bank Reference Letters	
List of authorized signatories dated within the last 3 months duly signed and stamped	
Counterparty/Trade Reference Letters	
Please provide an explanation if you are unable to provide any of the supporting evidence requested above:	
Signed:	
Position:	
Print Name:	
Date:	

Please kindly
Send to:

Par Pacific Holdings, Inc.
825 Town and
Country Lane,
Suite 1500
Houston TX 77024
Attn: Contracts Tel: (281) 899-4800
Fax: (832) 916-3329
counterpartysetup@parpacific.com

Please provide the contact points below: (Name and phone number)

KYC/COMPLIANCE Name: _____ Phone: _____
Email: _____

FINANCE/TRADE FINANCE Name: _____ Phone: _____
Email: _____

OPERATIONS Name: _____ Phone: _____
Email: _____



Par Pacific

AUTHORIZATION TO CHECK INDIVIDUAL CREDIT HISTORY

FULL NAME: _____

RESIDENTIAL ADDRESS: _____

DATE OF BIRTH: _____

I hereby authorize the business to whom this application is made to check my individual credit history in connection with a business transaction involving the firm making this application.

SIGNATURE

DATE

FULL NAME: _____

RESIDENTIAL ADDRESS: _____

DATE OF BIRTH: _____

I hereby authorize the business to whom this application is made to check my individual credit history in connection with a business transaction involving the firm making this application.

SIGNATURE

DATE

FULL NAME: _____

RESIDENTIAL ADDRESS: _____

DATE OF BIRTH: _____

I hereby authorize the business to whom this application is made to check my individual credit history in connection with a business transaction involving the firm making this application.

SIGNATURE

DATE



Par Hawaii Refining, LLC

Hermes Consolidated dba Wyoming Refining Company, LLC

U.S. Oil & Refining Co.

Customer Draft Authorization Form

Dear Customer:

By completion of this form, you (the customer) authorize Par Pacific Holdings, Inc. and its affiliates (Par Pacific) to initiate electronic fund transfers from my depository financial institution account indicated below and authorize my depository financial institution to honor these transfers.

Customer Name: _____

Banking Institution: _____

Banking Institution Address: _____

Name on Bank Account: _____

ACH Routing Transit (ABA) No.: _____

ACH Account Number: _____

Company EFT Contact: _____

Email for EFT remittance advice: _____

Federal Tax ID No.: _____

Physical Mailing Address: _____

I understand that this agreement will remain in effect until Par Pacific has received written notice from me that it should be cancelled. This Agreement may be terminated by either party giving at least forty-five (45) days prior written notice to the other party.

I understand that Par Pacific will charge a service fee of \$35.00 for any returned ACH items, which will be collected at the time the returned item is paid.

I understand that when items are in dispute, Par Pacific must be notified at least one (1) work day, by 10:00AM, prior to the scheduled payment date, to stop the draft for the disputed amount until it has been reconciled.

(Name of Company/Payer)

By: _____
(Signature of Authorized Representative) Date

Title: _____

For Internal Use Only:

Banking information/update has been verbally confirmed.



**AUTOMATED CLEARING HOUSE SYSTEM
AKA: ELECTRONIC FUNDS TRANSFER SYSTEM (EFT)
INFORMATION**

Par Pacific and its subsidiaries (“Par Pacific”) recommend that its customers participate in the Electronic Funds Transfer Program for making payments against their account.

This automated payment method enables you to pay the amount(s) due Par Pacific with relatively little effort. You will need to make sure the proper amount is available in your business checking account on the due date. Par Pacific and your financial institution will handle the rest with the help of the National Automated Clearing House System (ACH).

You may already be familiar with this system and the benefits it has to offer:

Convenience:

- Save time and eliminate errors in writing checks.
- Eliminate check handling making it easier to reconcile bank statements.
- Assure prompt payment and credit to account reducing risk of credit disruption.

Control:

- Retain control over time and amount paid.
- Know exact date and amount account will be charged.
- Receive a clear record of payments on bank statements.
- Can stop payment on questioned billing.
- Eliminate potential of lost checks.

Savings:

- Save postage.
- Save personnel time in check preparation and reconciliation.
- Save late charge penalty for late payments.

You will be notified 2 working days prior to the funds transfer, via E-mail. We request notification within **24 HOURS** of any discrepancy.

Any item in dispute will be reviewed and attempted to be resolved with your company prior to Par Pacific's draft notice to the bank. Any unresolved item in dispute will not be included in the draft, unless otherwise requested by you. Instead, such items will be carried as debits on your account until it has been reconciled. Reconciled debit balances will be settled through a future draft.

Please complete the enclosed “Customer Draft Authorization Form” and return it as soon as possible.

EFT drafts which are not honored by your bank will be regarded as non-sufficient funds and may affect your credit line and method of payment.

A Treasury Representative will be available to discuss this payment program with you. Please feel free to contact our Treasury team at cashandcredit@parpacific.com.



STATE OF WASHINGTON

RESELLER PERMIT

Washington State Department of Revenue

PO Box 47476 • Olympia, WA 98504-7476 • 1-800-647-7706

Issued to:

600 600 600
John Doe
John Doe Inc.
1234 Nowhere Rd
Anywhere, WA 99999

Permit Number: X14 8694 13

Effective Date: 01-01-2010

Expiration Date: 12-31-2013

Business Activity:

Miscellaneous Wholesale

This permit can be used to purchase:

- Merchandise and inventory for resale without intervening use
- Ingredients, components, or chemicals used in processing new articles of tangible personal property produced for sale
- Feed, seed, seedlings, fertilizer, and spray materials by a farmer
- Materials and contract labor for retail/wholesale construction
- Items for dual purposes (see Purchases for Dual Purposes on back)

This permit cannot be used to purchase:

- Items for personal or household use
- Items used in your business that are not resold, such as office supplies and equipment
- Promotional items or gifts
- Tools, equipment, or equipment rentals
- Materials and contract labor for public road construction or U.S. government contracting (see Definitions on back)
- Materials and contract labor for speculative building

The business named on this permit acknowledges:

- It is solely responsible for all purchases made under this permit
- Misuse of the permit:
 - Subjects the business to a penalty of 50 percent of the tax due, in addition to the tax, interest, and penalties imposed (RCW 82.32.291)
 - May result in this permit being revoked

Notes (optional): _____

Important: The Department of Revenue may use information from sellers to verify all purchases made with this permit were qualified.

Director, Department of Revenue

Reseller: Keep this original permit on file. Provide copies to sellers from which you make purchases.

IMPORTANT

Please read the following information carefully.

Step 1: Provide paper or electronic copies to sellers from which you make purchases.

Step 2: Keep your original reseller permit on file.

If you have a change in business structure (e.g. sole proprietor, partnership/corporation), you will need to reapply for a new permit under your new tax registration number.

For a complete list of approved uses for your reseller permit, please refer to RCW 82.04.060 and RCW 82.04.050.

Purchases for Dual Purposes

If you don't know at the time of purchase whether item(s) will be consumed or resold, you must purchase according to the general nature of your business.

- If your business principally (more than 50 percent) consumes the item(s), you should not use a reseller permit for that purchase.
- If your business principally resells the item(s), you may use a reseller permit and then report use tax on the item(s) consumed.

Contractor Information

Contractors may not use the permit for the following types of transactions:

- Purchase/rental of equipment or tools
- Purchase of supplies that do not become an ingredient or component part of the project (e.g. sandpaper, masking tape, saw blades, etc.)
- Purchase of materials and contract labor for public road construction or U.S. government contracting
- Purchase of all materials and contract labor for speculative building

Definitions

Materials and Contract labor

"Materials" refers to items that become part of real property built or improved, such as lumber, concrete, paint, wiring, pipe, insulation, nails, screws, drywall, etc. This does not include consumable supplies, tools, or equipment rentals.

"Contract labor" refers to contractors and subcontractors hired to perform construction services. The purchase of contract labor refers to the total amount charged by a contractor or subcontractor.

Retail/Wholesale construction

"Retail/Wholesale construction" refers to the constructing, repairing, decorating, or improving of new or existing buildings or other structures under, upon, or above real property. Retail/Wholesale construction does not include U.S. government contracting, public road construction, or speculative building.

Public road construction

"Public road construction" refers to a prime contractor or subcontractor building, repairing, or improving a roadway owned by the federal government, municipal corporation, or political subdivision. Public road construction does not include the building, repairing, or improving a roadway owned by the state of Washington; this is a retail/wholesale construction activity.

Speculative building

"Speculative building" refers to the construction of buildings for sale or rental by a person or entity upon real estate owned by that person or entity.

U.S. government contracting

"U.S. government contracting" refers to businesses performing construction or improvements to real property of, or for, the United States or a city/county housing authority. It includes construction and repairs to structures, clearing land, and moving earth.

More Information

Application forms and complete information are available online at dor.wa.gov or by calling 1-800-647-7706.

Seller Information

A seller accepting a reseller permit will not be held liable for any uncollected sales tax.

The seller must keep a copy of the reseller permit in its records for five years after its last use.



NOTIFICATION CERTIFICATE OF TAXABLE FUEL REGISTRANT

Seller: U.S. Oil & Refining Co.
3001 Marshall Ave
Tacoma, WA 98421
FEIN: 91-0647317

The undersigned taxable fuel registrant ("Registrant") hereby certifies under penalties of perjury that Registrant is registered by the Internal Revenue Service with the registration numbers shown below and that Registrant's registration has not been revoked or suspended by the Internal Revenue Service.

Form 637 Registration Number: _____

Registrant understands that the fraudulent use of this certificate may subject Registrant and all parties making such fraudulent use of this certificate to a fine or imprisonment, or both, together with the costs of prosecution.

It is understood by purchaser that this certificate expires on the earlier of either the date the Registrant provides a new certificate or the date the recipient is notified by the Internal Revenue Service or Registrant that registration has been revoked or suspended.

_____ Signature	_____ Date
_____ Printed name of person signing	_____ Title of person signing
_____ Name of Registrant	_____ Employer identification number
_____ Address of Registrant	_____ Phone Number
_____ City, State & Zip of Registrant	_____ Fax Number

**FEDERAL EXCISE TAX
CERTIFICATE OF STATE USE**

(To support vendor's claim for credit or payment under section 6427 of the Internal Revenue Code)

Vendor: U.S. Oil & Refining Co.
3001 Marshall Ave
Tacoma, WA 98421
91-0647317

The undersigned buyer ("Buyer") hereby certifies the following under penalties of perjury:

- A. Buyer will use the diesel fuel or kerosene to which this certificate relates for the exclusive use of a state or local government, or the District of Columbia.
- B. This certificate applies to the following (complete as applicable):
1. If this is a single purchase certificate, check here _____ and enter:
 - a. _____ Invoice or delivery ticket number
 - b. _____ Number of gallons
 2. If this is a certificate covering all purchases under a specified account or order number, check here _____ and enter:
 - a. _____ Effective date
 - b. _____ Expiration date (period not to exceed 1 year after effective date)
 - c. _____ Buyer account or order number

Buyer will provide a new certificate to the vendor if any information in this certificate changes.

If Buyer uses the diesel fuel or kerosene to which this certificate relates for a purpose other than stated in the certificate, Buyer will be liable for any tax.

Buyer acknowledges that it has not and will not claim any credit or payment for the diesel fuel or kerosene to which this certificate relates.

Buyer understands that the fraudulent use of this certificate may subject Buyer and all parties making such fraudulent use of this certificate to a fine or imprisonment, or both, together with the costs of prosecution.

Printed or typed name of person signing

Name of Buyer

Title of person signing

Employer identification number

Signature and date signed

Address of Buyer

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. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. 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).

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 Pub. 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 24% 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 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 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*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

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*, 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 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 (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.

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

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	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 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 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. If this address differs from the one the requester already has on file, write 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 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.

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). 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 *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 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. 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 SS-4 mailed to you within 10 business days.

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 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 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:
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

For this type of account:	Give name and EIN of:
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 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*, earlier.

*Note: The 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 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 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 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.

Visit 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 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.