INSTRUCTIONS FOR RETURNING PARTICIPATION AGREEMENT

You can return the completed package to one of the following:

➢ Email: Vendorhelp@development.ohio.gov

➢ Fax # (614) 466-6267/ Attn: OCEAN Help Desk/ HEAP Vendor

➢ Mail to:
  Development Services Agency
  Office of Community Assistance 25th Floor
  PO Box 1001
  Columbus, Ohio 43216-1001
  Attn: OCEAN Help Desk/ HEAP Vendor

If you have question, you may contact OCEAN Help Desk at (888) 995-2227 option 1.
HOME ENERGY ASSISTANCE PROGRAM
PARTICIPATION AGREEMENT

Ohio Development Services Agency
Office of Community Assistance / Home Energy Assistance Program (OCA/HEAP)
P.O. Box 1001, Columbus, Ohio 43216-1001

Below is the statement of conditions for participation in Ohio's Home Energy Assistance Program in accordance with the Low-Income Home Energy Assistance Act of 1982.

1. The Home Energy Supplier shall charge the eligible household, in the normal billing process, the difference between the actual cost of the home energy and the amount of the payment made by Ohio Development Services Agency (ODSA). The actual cost of the home energy shall not exceed the customary cost charged by the industry for energy to consumers in the geographical area in which the energy is provided.

2. Residential landlord and/or residential management companies are not eligible to be a Home Energy Supplier.

3. The Home Energy Supplier shall not discriminate against any eligible household in regard to the terms and conditions of sale, credit, delivery price, program participation, race, religion, color, sex, military status, national origin, disability, age or ancestry.

4. The Home Energy Supplier shall inform ODSA if ownership changes or if the supplier buys or merges with another supplier of the Home Energy Assistance Program.

5. The Home Energy Supplier agrees to comply with state law regulation applicable to "Subdivision" or "Taxing Unit" as defined by Ohio Revised Code Section 5705.01. Furthermore, the Home Energy Supplier warrants that it is not disbarred and/or suspended, and will comply with ODSA rules and guidelines which govern the implementation of the Home Energy Assistance Program.

6. The Home Energy Supplier shall expend energy assistance payments solely for residential dwellings comprised of any individual or group of individuals who are living together as one economic unit for whom residential energy is customarily purchased in common or who make undesignated payments for energy in the form of rent.

7. Should the Home Energy Supplier refund a customer's payment in whole or in part back to ODSA, the following information must be included with the refund amount:
   a. Customer's name
   b. Customer's OCEAN Number
   c. Refund amount
   d. Home Energy Assistance Program year associated with the refund
   e. Reason for the refund

8. The Home Energy Supplier shall assure that the benefit of any energy assistance payment accrues to the eligible household for which the payment is made.
   a. The Home Energy Supplier agrees to note on the customer's account the date on which the Notice of Decision/Intent to Pay was received by the Home Energy Supplier.
   b. The Home Energy Supplier agrees to credit the customer's account upon payment by ODSA.
9. The Home Energy Supplier agrees to indemnify and to hold ODSA, its agents, and the State of Ohio harmless and immune from any and all claims for injury or damages arising from this Agreement and Home Energy Supplier’s performance of the obligations or activities in furtherance of HEAP which are attributable to the Home Energy Supplier’s own actions or omissions or those of its trustees, officers, employees, subcontractors, suppliers, third parties utilized by the Home Energy Supplier, or joint ventures while acting under this Agreement. Such claims shall include, but are not limited to, any claims made under the Fair Labor Standards Act or under any other federal or state law involving wages, overtime, or employment matters and any claims involving patents, copyrights, and trademarks. The Home Energy Supplier shall bear all costs associated with defending ODSA, its agents, and the State of Ohio against any claims.

If the Home Energy Supplier is a “Subdivision” or “Taxing Unit”, as defined by ORC Section 5705.01, it shall maintain liability and property insurance to cover actionable legal claims for liability of loss which are the result of injury to or death of any person, damage to property (including property of ODSA) caused by the negligent acts or omissions, or negligent conduct of the Home Energy Supplier, to the extent permitted by law, in connection with the activities of the Agreement. Furthermore, each party to this Agreement agrees to be liable for the negligent acts or negligent omissions by or through itself, its employees, agents and subcontractors. Each party further agrees to defend itself and themselves and pay any judgments and costs arising out of such negligent acts or omissions, and nothing in this Agreement shall impute of transfer any such liability from one to the other.

10. The Home Energy Supplier shall retain all books, records and other documents relevant to normal billing procedures and upon reasonable notice to the Home Energy Supplier, any duly authorized representative of ODSA shall have full access to said materials to audit sample or otherwise evaluate energy assistance payments.

11. The Home Energy Supplier agrees to collect and report customer information, including but not limited to, each customer’s annual bill amount, annual usage, and service information. All information must be reported in a format (for example: Excel) and method (for example: Web Upload) established by ODSA. ODSA will provide further instruction to the Home Energy Supplier on how and when to report such data. Failure to collect and report required information may result in termination of this Agreement.

12. Should the Home Energy Supplier fail to perform satisfactorily any requirements of this Agreement, or upon just cause, ODSA may immediately terminate this Agreement.

13. In accordance with Executive Order 2007-01, Home Energy Supplier, by its signature on this document, certifies: (1) it has reviewed and understands the Ohio ethics and conflict of interest laws including, without limitation, Ohio Revised Code Sections 102.01 et seq., Sections 2921.01, 2921.42, 2921.421 and 2921.43, and Sections 3517.13(I) and (J), and (2) will take no action inconsistent with those laws and the order, as any of them may be amended or supplemented from time to time. The Home Energy Supplier understands that failure to comply with this order is, in itself, grounds for termination of this Agreement and the grant of funds made pursuant to this Agreement and may result in the loss of other contracts or grants with the State of Ohio.
HOME ENERGY ASSISTANCE PROGRAM
PARTICIPATION AGREEMENT

Please check if you will be using our web-based interface (OCEAN) for accepts and rejects. A Confidentiality Agreement must be completed for each user. Please see attached.

<table>
<thead>
<tr>
<th>1. Legal Name of Business/Individual:</th>
<th>3. Employer Identification Number (EIN)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>OR Social Security Number (SSN)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>2. Business Trade Name, DBA Name (if different from above)</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>4. Telephone Number:</th>
<th>5. Fax Number:</th>
<th>6. Email Address:</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>7. Put a &quot;v&quot; in the box that applies to your business entity.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Corporation</td>
</tr>
</tbody>
</table>

| Non-Profit | Individual | Other (Specify) |

Note: If Sole Proprietor, individual's name must appear in block #1

<table>
<thead>
<tr>
<th>8. Company Website:</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>9. County(ies) Served:</th>
</tr>
</thead>
</table>

10. Office Address:

11. County:

12. Mailing Address: (If different from above)

13. County:

14. Type of Fuel/Service Provided:

<table>
<thead>
<tr>
<th>Natural Gas</th>
<th>Propane/Bottle Gas</th>
<th>Coal/Wood/Pellets</th>
<th>Repair/Install Heating/Cooling Systems</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>Fuel Oil/Kerosene</td>
<td>Portable Heaters</td>
<td>Room Air Conditioners</td>
</tr>
</tbody>
</table>

PLEASE ATTACH A SAMPLE COPY OF YOUR INVOICE

Please enter the minimum # of gallons before you will make a delivery

15. Name and Title of Contact Person: 16. Phone Number: 17. Email Address:

18. CERTIFICATION:

The undersigned Home Energy Supplier agrees to comply with the conditions listed on pages one and two as a Participant for HEAP, effective on the signature date of this agreement and represents that to the best of his or her knowledge the information given is true, correct and complete.

Signature of Authorized Representative  Date

For OCA Staff only

Vendor #  Initial & Date of Reviewer  Initial & Date of Supervisor
State of Ohio
Development Services Agency
OCEAN Data Confidentiality Agreement for Vendors

Security and confidentiality are matters of concern of all users of the Development Services Agency (DSA) information systems, including all other persons who are given limited access to DSA confidential data for business reasons. Each person entrusted with an authorized ID to access any DSA information system holds a position of trust relative to the information it contains and must recognize and accept the responsibilities entrusted to him/her in preserving the security and confidentiality of that information. DSA information is subject to various state and federal confidentiality laws, including, but not limited to, section 1347.15 of the Ohio Revised Code.

An authorized user’s conduct, either on or off the job, may threaten the security and confidentiality of information. It is the responsibility of every user to know and understand the following:

1. You are being given access to DSA’s OCEAN system only for the purpose of confirming delivery of goods or services for which you are to be paid by DSA. You must not use, or permit any other person to use, OCEAN or any information in OCEAN for any other purpose.
2. You must not seek to benefit personally, or permit others to benefit personally, from any information to which you are given access by virtue of your utility relationship with DSA.
3. You must not disclose the contents of any record you may access through OCEAN to any person except as necessary for you to provide the goods or services for which you are to be paid by DSA.
4. You must not knowingly include or cause to be included in any record or report you create for DSA any false, inaccurate, or misleading entry.
5. You must not disclose or share any security codes, i.e., sign-ons, passwords, etc, used to access OCEAN or otherwise to do business with DSA.
6. You must report any violation of this Agreement to DSA immediately to: Chris Bowsher at Christopher.Bowsher@development.ohio.gov or 614-644-1421.
7. You acknowledge that certain information in OCEAN may be subject to privacy protections under federal and state law, and you understand that you may be subject to civil and/or criminal penalties if you violate those laws by unauthorized use or disclosure of information you obtain from DSA through OCEAN.
8. You understand that accounts that are not used for 90 days will be disabled. You will be required to sign a new confidentiality agreement to re-establish any account that has been disabled (except an account disabled due to invalid password entered).
9. You certify to DSA that the email address below is your work account, and it is not shared or accessed by anyone other than you.

Any violation of this policy may result in termination of your OCEAN access. DSA may exercise any remedy available to it under law to enforce this Agreement.

I have read and understand the OCEAN Data Confidentiality Agreement:

ONE FOR EACH USER

Vendor Name

Signed ________________________________ (Date)

Name (Print) ________________________________ (Position Title) ________________________________

Work Address (full address) ________________________________

Phone Number ________________________________ Ext

Work E-Mail ________________________________

To be filled out by company owner or above employee's supervisor only ________________________________

Please list any other companies the employee listed above should have access to 0________________________

Authorized Approval (Print) ________________________________ (Date) ________________________________

Authorized Approval (Sign) ________________________________ (Date) ________________________________

For OCA Use Only: User Created/updated by: ________________________________ DSA Approval ________________________________
**Request for Taxpayer Identification Number and Certification**

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.</td>
</tr>
<tr>
<td>2</td>
<td>Business name/disregarded entity name, if different from above</td>
</tr>
</tbody>
</table>
| 3    | Check appropriate box for federal tax classification; check only one of the following seven boxes:  
   - Individual/sole proprietor or single-member LLC  
   - C Corporation  
   - S Corporation  
   - Partnership  
   - Trust/estate  
   - Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership).  
   Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner.  
   - 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 FATCA reporting code (if any)  
   (Applies to accounts maintained outside the U.S.) |
| 5    | Address (number, street, and apt. or suite no.)  
   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 Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see How to get a TIN on page 3.

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 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 on page 3.

**Sign Here**

Signature of U.S. person ▶ Date ▶

**General Instructions**

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

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/w9.

**Purpose of Form**

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS 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 information 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-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), 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.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.

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? on page 2 for further information.
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 the partnership to prove that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

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

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

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Publication 515, Withholding 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 treaty tax 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 20% 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 tax information and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

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

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

Also see Special rules for partnerships above.

What is FATCA reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See Exemption from FATCA reporting code on page 3 and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

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

Penalties

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

Civil penalty for false information with respect to withholding. If you make a false statement with 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.

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 301.7701-3(c)(2)(ii). 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 a disregarded entity for federal tax purposes. Enter the disregarded entity’s name on line 2, “business name/disregarded entity name.” If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.
Line 2
If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

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

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

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

Exempt payee code.
• Generally, individuals (including sole proprietors) are not exempt from backup withholding.
• Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
• Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
• Corporations are not exempt from backup withholding with respect to 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.

A—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(52)
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 foreign government or any of its political subdivisions, agencies, or instrumentalities
E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(10)
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

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

IF the payment is for . . .

<table>
<thead>
<tr>
<th>THEN the payment is exempt for . . .</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest and dividend payments</td>
</tr>
<tr>
<td>Broker transactions</td>
</tr>
<tr>
<td>Barter exchange transactions and patronage dividends</td>
</tr>
<tr>
<td>Payments over $500 required to be reported and direct sales over $5,000</td>
</tr>
<tr>
<td>Payments made in settlement of payment card or third party network transactions</td>
</tr>
</tbody>
</table>

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

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 6004(f), and payments of 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)(10)
E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(10)
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 section 403(b) plan or section 457(g) plan

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

Line 5
Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your Information returns.

Line 6
Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have a TIN, see How to Get a TIN below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

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

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

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

Note. Entering “Applied For” means that you have already applied for a TIN or that you intend to apply for one soon.

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

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

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

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

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. “Other payments” include payments made in the course of the requester’s trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529, IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

<table>
<thead>
<tr>
<th>For this type of account:</th>
<th>Give name and SSN of:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Individual</td>
<td>The individual</td>
</tr>
<tr>
<td></td>
<td>The actual owner of the account or, if combined funds, the first individual on the account¹</td>
</tr>
<tr>
<td>2. Two or more individuals (joint account)</td>
<td>The minor¹</td>
</tr>
<tr>
<td>3. Custodian account of a minor (Uniform Gift to Minors Act)</td>
<td>The grantor-trustee¹</td>
</tr>
<tr>
<td>4. The usual revocable savings trust (grantor is also trustee)</td>
<td>The actual owner¹</td>
</tr>
<tr>
<td>b. So-called trust account that is not a legal or valid trust under state law</td>
<td>The owner¹</td>
</tr>
<tr>
<td>5. Sole proprietorship or disregarded entity owned by an individual</td>
<td>The grantor¹</td>
</tr>
<tr>
<td>6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)) (A)</td>
<td>The owner¹</td>
</tr>
<tr>
<td></td>
<td>Legal entity¹</td>
</tr>
<tr>
<td></td>
<td>The corporation</td>
</tr>
<tr>
<td></td>
<td>The organization</td>
</tr>
<tr>
<td></td>
<td>The partnership</td>
</tr>
<tr>
<td></td>
<td>The broker or nominee</td>
</tr>
<tr>
<td></td>
<td>The public entity</td>
</tr>
<tr>
<td>7. Disregarded entity not owned by an individual</td>
<td>The trust</td>
</tr>
<tr>
<td>8. A valid trust, estate, or pension trust</td>
<td>The owner</td>
</tr>
<tr>
<td>9. Corporation or LLC electing corporate status on Form 8832 or Form 2553</td>
<td>Legal entity¹</td>
</tr>
<tr>
<td>10. Association, club, religious, charitable, educational, or other tax-exempt organization</td>
<td>The corporation</td>
</tr>
<tr>
<td>11. Partnership or multi-member LLC</td>
<td>The organization</td>
</tr>
<tr>
<td>12. A broker or registered nominee</td>
<td>The partnership</td>
</tr>
<tr>
<td>13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments</td>
<td>The broker or nominee</td>
</tr>
<tr>
<td>14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)) (B)</td>
<td>The public entity</td>
</tr>
</tbody>
</table>

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.

Secure Your Tax Records from Identity Theft

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

To reduce your risk:

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

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

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

For more information, see Publication 4553, Identity Theft Prevention and Victim Assistance.

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 pay; 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 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.