



Control Number: 51613



Item Number: 101

Addendum StartPage: 0



Registration of Submetered OR Allocated Utility Service

Date: _____
 By: _____
 Docket No. 51613
 (this number to be assigned by the PUC after your form is filed)

NOTE: Please **DO NOT** include any person or protected information on this form (ex: tax identification #'s, social security #'s, etc.)

RECEIVED
 2021 JAN 29 AM 9:05
 PUBLIC UTILITY COMMISSION
 FILING CLERK

PROPERTY OWNER: Do **not** enter the name of the owner's contract manager, management company, or billing company.

| | | | | | | | |
|------------------|---------------------------------|-----------------------|--------------|-------|----|-----|-------|
| Name | Redwood Edgewater DST | | | | | | |
| Mailing Address: | 1 East Wacker Drive, Suite 1600 | City | Chicago | State | IL | Zip | 60601 |
| Telephone# (AC) | 312-995-7316 | Fax # (if applicable) | 312-995-7347 | | | | |
| E-mail | | | | | | | |

NAME, ADDRESS, AND TYPE OF PROPERTY WHERE UTILITY SERVICE IS PROVIDED

| | | | | | | | |
|------------------|------------------------|-----------------------|--------------|-------|----|-----|-------|
| Name | Edgewater Apartments | | | | | | |
| Mailing Address: | 514 That Way | City | Lake Jackson | State | TX | Zip | 77566 |
| Telephone# (AC) | 979-299-1074 | Fax # (if applicable) | 979-299-1753 | | | | |
| E-mail | mgr@edgewater-apts.com | | | | | | |

| | | | |
|---|--------------------------------------|---|--|
| <input checked="" type="checkbox"/> Apartment Complex | <input type="checkbox"/> Condominium | <input type="checkbox"/> Manufactured Home Rental Community | <input type="checkbox"/> Multiple-Use Facility |
|---|--------------------------------------|---|--|

If applicable, describe the "multiple-use facility" here: _____

INFORMATION ON UTILITY SERVICE

| | | | | |
|--|---|--|---|--|
| Tenants are billed for | <input checked="" type="checkbox"/> Water | <input checked="" type="checkbox"/> Wastewater | <input type="checkbox"/> Submetered OR | <input checked="" type="checkbox"/> Allocated ★★★ |
| Name of utility providing water/wastewater | City of Lake Jackson | | | |
| Date submetered or allocated billing begins (or began) | April 1, 2021 | Required | | |

METHOD USED TO OFFSET CHARGES FOR COMMON AREAS Check one line only.

| | |
|--|--|
| <input type="checkbox"/> Not applicable, because | <input type="checkbox"/> Bills are based on the tenant's actual submetered consumption |
| <input type="checkbox"/> | There are neither common areas nor an installed irrigation system |

All common areas and the irrigation system(s) are metered or submetered:
 We deduct the actual utility charges for water and wastewater to these areas then allocate the remaining charges among our tenants.

This property has an installed irrigation system that is not separately metered or submetered:
 We deduct percent (**we deduct at least 25 percent**) of the utility's total charges for water and wastewater consumption, then allocate the remaining charges among our tenants.

This property has an installed irrigation system(s) that is/are separately metered or submetered:
 We deduct the actual utility charges associated with the irrigation system(s), then deduct at least 5 percent of the utility's total charges for water and wastewater consumption, then allocate the remaining charges among our tenants.

This property does not have an installed irrigation system:
 We deduct at least 5 percent of the retail public utility's total charges for water and wastewater consumption, and then allocate the remaining charges among our tenants.

★★★IF UTILITY SERVICES ARE ALLOCATED, YOU MUST ALSO COMPLETE PAGE TWO OF THIS FORM ★★★

Send this form by mail with a total of (3) copies to:
 Filing Clerk, Public Utility Commission of Texas
 1701 North Congress Avenue
 P.O. Box 13326
 Austin, Texas 78711-3326

101

METHOD USED TO ALLOCATE UTILITY CHARGES

Check the box or boxes that describe the allocation method used to bill tenants.

| | | |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | Occupancy method: | The number of occupants in the tenant's dwelling unit is divided by the total number of occupants in all dwelling units at the beginning of the month for which bills are being rendered. |
|--------------------------|--------------------------|---|

| | | | | |
|---|--------------------------------|----|--|---|
| <input checked="" type="checkbox"/> | Ratio occupancy method: | | Number of Occupants | Number of Occupants for Billing Purposes |
| The number of occupants in the tenant's dwelling unit is adjusted as shown in the table to the right. This adjusted value is divided by the total of these values for all dwelling units occupied at the beginning of the retail public utility's billing period. | | 1 | 1.0 | |
| | | 2 | 1.6 | |
| | | 3 | 2.2 | |
| | | >3 | 2.2 + 0.4 for each additional occupant | |

| | | | | |
|--|------------------------------------|----------------|---------------------------------------|---|
| <input type="checkbox"/> | Estimated occupancy method: | | Number of Bedrooms | Number of Occupants for Billing Purposes |
| The estimated occupancy for each unit is based on the number of bedrooms as shown in the table to the right. The estimated occupancy in the tenant's dwelling unit is divided by the total estimated occupancy in all dwelling units regardless of the actual number of occupants or occupied units. | | 0 (Efficiency) | 1 | |
| | | 1 | 1.6 | |
| | | 2 | 2.8 | |
| | | 3 | 4.0 | |
| | | >3 | 4.0 + 1.2 for each additional bedroom | |

| | | | |
|--|--|--------------------------|---|
| <input type="checkbox"/> | Occupancy and size of rental unit | <input type="checkbox"/> | percent (in which no more than 50%) of the utility bill for water/wastewater consumption is allocated using the occupancy method checked above. The remainder is allocated according to either: |
| <ul style="list-style-type: none"> • the size of the tenant's dwelling unit divided by the total size of all dwelling units, OR • the size of the space rented by the tenant of a manufactured home divided by the size of all rental spaces. | | | |

| | | |
|--------------------------|------------------------------|---|
| <input type="checkbox"/> | Submetered hot water: | The individually submetered hot water used in the tenant's dwelling unit is divided by all submetered hot water used in all dwelling units. |
|--------------------------|------------------------------|---|

| | |
|---|---|
| <input type="checkbox"/> | Submetered cold water is used to allocate charges for hot water provided through a central system: |
| The individually submetered cold water used in the tenant's dwelling unit is divided by all submetered cold water used in all dwelling units. | |

| | |
|--------------------------|---|
| <input type="checkbox"/> | As outlined in the condominium contract. Describe: |
| | |

| | |
|---|--|
| <input type="checkbox"/> | Size of manufactured home rental space: |
| The size of the area rented by the tenant divided by the total area of all the size of rental spaces. | |

| | |
|--|--|
| <input type="checkbox"/> | Size of the rented space in a multi-use facility: |
| The square footage of the space rented by the tenant divided by the total square footage of all rental spaces. | |



12/2/2020

To whom it may concern,

We are requesting a billing methodology change at Edgewater in Lake Jackson, TX from submetering to an allocated method using a 100% occupancy method.

The submeters need repair as they are currently a manual read and we currently have approximately \$11,802.12 in repairs. However, all meters need to be updated to a more modern system which would result in an update of more than \$41,677.88.

Requested for:

Edgewater Apartments

Lake Jackson, TX

514 That Way St.

Lake Jackson, TX 77566

phone: 979-299-1074

~~www.edgewater@ores.com~~

Billing Statement

Account Number 000218565-000013280 Customer Name: EDGEWATER
 Location Address: 514 THAT WAY IRR A, LAKE JACKSON TX Mailing Address C/O RUM 4297979, PO BOX 5169 OAK BROOK IL 60522

Prior Bill Activity Info

Bill Date:
 12/31/2020
 Due Date
 01/19/2021

Displays detail about the transactions

| Prior Bill Activity | Description |
|---------------------|---------------------------|
| 12/21/2020 | -\$27.70 LKJKCDF 12212050 |
| 12/15/2020 | \$2.77 PENALTY |
| 11/24/2020 | \$27.70 E CYC BILL |

Bill Amount:
 \$30.47
 Balance Forward.
 \$2.77
 Current Charges:
 \$27.70

Activity Info

Activity Table

| Date | Amount | Description |
|------------|----------|-------------------------|
| 12/21/2020 | -\$27.70 | LKJKCDF 12212050PAYMENT |
| 12/15/2020 | \$2.77 | PENALTYADJUSTMENT |
| 11/24/2020 | \$27.70 | E CYC BILLBILL |

Reading Info

Displays detail about the consumption

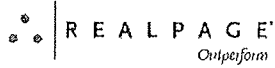
| Service Read Date | Type | Meter Number | Days | Consumption | Demand |
|-------------------|---------|--------------|------|-------------|--------|
| WA 12/21/2020 | REGULAR | 80807605 | 38 | 0.00 | 0.00 |

Current Charge Detail

Current Charge Details

| Code | Service Description | Comp | Detail Description | Consumption | Amount | Rate | Group |
|------|---------------------|------|---------------------|-------------|---------|------|--------|
| WA | WATER | | BASE MINIMUM CHARGE | 0.00 | \$27.70 | | LJI/IR |

*Your current account balance as of 12/31/2020 is \$30.47



RealPage Submeter Maintenance Proposal

Thursday, October 22, 2020

Page 1 of 4

PROPERTY INFORMATION

Property Edgewater
Portfolio Redwood Residential LLC
Address

Units 228
MAP No

To authorize, please sign this RealPage Submeter Maintenance Proposal and send it via email to Submeter@RealPage.com OR fax it to (949) 250-6397. Terms and Conditions are included on the last page.

RealPage Submeter completed a quality check on your submetering system and identified some issues that need inspection and/or repair. These units may receive estimated, rather than actual, usage bills until the issues are resolved.

Please refer to the following pages for a detailed list of issues, service addresses and customer names.

PROPOSAL SUMMARY

| Issue | Materials | Labor | Combined | Quantity | Total |
|------------------------|-----------|---------|-----------------|----------|------------|
| Meter Non-Incrementing | \$0.00 | \$0.00 | \$0.00 | 1 | \$0.00 |
| Transmitter Inactive | \$125.00 | \$33.75 | \$158.75 | 9 | \$1,428.75 |
| Transmitter Inactive | \$0.00 | \$0.00 | \$0.00 | 1 | \$0.00 |
| | | | Subtotal | | \$1,428.75 |
| | | | Shipping | | \$14.23 |
| | | | Estimated Tax | | \$117.89 |
| | | | Estimated Total | | \$1,560.87 |

Work Start Date: To Be Determined

Work Stop Date: To Be Determined

Proposal to address current issues.

| |
|---------------|
| Proposal Date |
| 10/22/2020 |

Phone: (800) 254-9710

| |
|-------------------------|
| RealPage Submeter Owner |
| Bryan Hunter |

Fax: (949) 250-6397

| |
|----------|
| Approval |
| |

Email: Submeter@RealPage.com

RealPage Submeter Maintenance Proposal

Thursday, October 22, 2020

Page 2 of 4

| Service Address | Resident | Service | Issue Type | Manufacturer |
|--|---------------|---------|----------------------|--------------|
| 514 That Way #0821, Lake Jackson, TX 77566 | Ashley Harper | Water | Transmitter Inactive | Speed Read |

Parts Specified for This Work Order

- 1 R307-A / Cereniti Standard Transmitter, 10 Year Model, Standard Pulse (Speed Reader 10 yr Standard Pulse Tx 2 Wire)

| Service Address | Resident | Service | Issue Type | Manufacturer |
|--|----------------|---------|----------------------|--------------|
| 514 That Way #0924, Lake Jackson, TX 77566 | MaKenzy Mulder | Water | Transmitter Inactive | Speed Read |

| Service Address | Resident | Service | Issue Type | Manufacturer |
|--|---------------|---------|----------------------|--------------|
| 514 That Way St 1016, Lake Jackson, TX 77566-4196-4196 | Mitchell Lara | Water | Transmitter Inactive | Speed Read |

| Service Address | Resident | Service | Issue Type | Manufacturer |
|---|----------------|---------|------------------------|--------------|
| 514 That Way St 116, Lake Jackson, TX 77566-4196-4196 | Daniel Burrell | Water | Meter Non-Incrementing | Speed Read |

Parts Specified for This Work Order

- 1 M163-A / NMT Singlemag Poly, 5/8" x 3/4" x 5", Cold Water Meter 1:10, Standard Pulse/Gallon

| Service Address | Resident | Service | Issue Type | Manufacturer |
|--|-------------------|---------|----------------------|--------------|
| 514 That Way St 1514, Lake Jackson, TX 77566-4196-4196 | Melinda Gutierrez | Water | Transmitter Inactive | Speed Read |

| Service Address | Resident | Service | Issue Type | Manufacturer |
|--|--------------|---------|----------------------|--------------|
| 514 That Way St 1614, Lake Jackson, TX 77566-4196-4196 | Sherita Neal | Water | Transmitter Inactive | Speed Read |

| Service Address | Resident | Service | Issue Type | Manufacturer |
|--|---------------|---------|----------------------|--------------|
| 514 That Way St 1712, Lake Jackson, TX 77566-4196-4196 | Jamie Baggett | Water | Transmitter Inactive | Speed Read |

| Service Address | Resident | Service | Issue Type | Manufacturer |
|--|---------------|---------|----------------------|--------------|
| 514 That Way St 1714, Lake Jackson, TX 77566-4196-4196 | Lindsey Brehm | Water | Transmitter Inactive | Speed Read |

| Service Address | Resident | Service | Issue Type | Manufacturer |
|--|--------------|---------|----------------------|--------------|
| 514 That Way St 1723, Lake Jackson, TX 77566-4196-4196 | Lucy Salazar | Water | Transmitter Inactive | Speed Read |

| Service Address | Resident | Service | Issue Type | Manufacturer |
|--|--------------|---------|----------------------|--------------|
| 514 That Way St 1822, Lake Jackson, TX 77566-4196-4196 | Susan Baskin | Water | Transmitter Inactive | Speed Read |

| Service Address | Resident | Service | Issue Type | Manufacturer |
|--|-------------------|---------|----------------------|--------------|
| 514 That Way St 812, Lake Jackson, TX 77566-4196 | Emanuel Rodriguez | Water | Transmitter Inactive | Speed Read |

Invoicing will be on a parts & labor basis according to the fee schedule in this 'Not to Exceed' proposal. RealPage Submeter warrants repairs for one (1) year. This includes any labor performed & all equipment that is repaired/replaced at time of service.

The Do Not Exceed proposal is based on properties in normal condition. Circumstances that would require significant extra labor -- such as corroded piping, brittle piping, buried meters, equipment in tight crawl spaces, equipment behind dry wall, etc... -- can result in a need to re-price the service. RealPage Submeter commits to communicate any non-normal conditions as soon as possible after identification.

RealPage Submeter will contact you to schedule a date and time for a Field Technician to repair these issues. Prior to the visit, RealPage Submeter will provide you with a list of units to be serviced. The property will be responsible for notifying residents/tenants and having keys ready. A Post-Visit Report documenting the repairs will be sent after completion of the service. If access is not granted to any designated units during the scheduled visit, a return visit may be required and will be subject to the Surcharge/Travel Fee of \$450 for all visits.

RealPage Submeter Maintenance Proposal

DEFINITIONS

Meter Non-Incrementing

- Definition:

The transmitter has sent data, but there has been zero meter usage reported for the past 30 days or more. The zero usage may be valid (unit is not occupied, residents were traveling, or the utility is only used during part of the year) or it may be a hardware problem (examples include sediment in a water meter or the connection to the transmitter is not correct).

- Normal Solution(s):

The most common resolution is to replace the meter or the probe (connection between transmitter and meter) or to reconnect the wires.

Transmitter Inactive

- Definition:

A transmitter has not reported (sent data) for a period of at least 12 days or more. If a property is manually read, then the period is 60 days or more. Conditions that may cause an inactive flag include dead transmitter, expired battery, bad phone line, inclement weather, radio interference, and vegetation growth.

- Normal Solution(s):

While other scenarios are possible, it is often necessary to replace the battery (if possible) or the entire transmitter.

Transmitter Low Battery

- Definition:

For those systems with the capability, transmitters are flagged several weeks in advance when the batteries are weak and nearing the end of their useful life.

- Normal Solution(s):

Replace the battery in the transmitter.

High Usage

- Definition:

While the threshold can vary from property to property and between utility services (water, gas, electric), this flag occurs when usage increases by a significant amount (such as 50%) versus the unit's prior daily average (over the past 3 months). While high usage is often valid (excessive consumption or large number of residents per unit), potential problems include a faulty transmitter or a leak in the unit.

- Normal Solution(s):

While there are rare occasions when it is necessary to replace a transmitter or the meter, the typical solution is to test the usage (such as a bucket test for water meters) and provide the analysis to the resident / tenant.

Low Usage

- Definition:

Meters with this flag have exceptionally low usage. While there may not be an issue with the meter, it is recommended that the property manager confirm that the unit was occupied for the entire period. If occupied, then there may be a problem with the meter or the resident / tenant may not consume much of the utility.

- Normal Solution(s):

If not due to low usage, then it may be necessary to validate that the meter factor is correct or replace a faulty meter.

Vacant Usage

- Definition:

Units that are known to be vacant but display usage above a certain threshold are flagged for this issue. This threshold varies.

- Normal Solution(s):

If the property or maintenance staff cannot identify the underlying issue, such as a leak or the unit was really occupied, then the meter should be inspected to determine if it needs to be replaced.

RealPage Submeter Maintenance Proposal

TERMS AND CONDITIONS

Terms of Sale

These terms of sale ("Agreement") shall govern the sale of the meters purchased herein and any maintenance services for the meters to be provided by RealPage Utility Management, Inc. ("Company"). A purchaser, contractor, subcontractor, owner, manager, agent for such, or their successors or assigns (collectively, the "Purchaser") shall be bound by this Agreement.

Limitation of Liability

COMPANY SHALL HAVE NO LIABILITY TO THE PURCHASER OF THE METERS OR MAINTENANCE SERVICES PROVIDED BY COMPANY FOR INCIDENTAL, CONSEQUENTIAL, EXEMPLARY, SPECIAL, INDIRECT, INCIDENTAL OR PUNITIVE DAMAGES, (INCLUDING WITHOUT LIMITATION LOSS OF REVENUE, UTILITY COST RECOUPMENT, OR PROFITS), FROM ALL CAUSES OF ACTION OF ANY KIND, INCLUDING CONTRACT, TORT OR OTHERWISE, EVEN IF PURCHASER HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. IN NO EVENT SHALL COMPANY'S AGGREGATE LIABILITY UNDER THIS PURCHASE ORDER EXCEED THE AMOUNT ACTUALLY RECEIVED BY COMPANY PURSUANT TO THIS PURCHASE ORDER.

Company Warranties

COMPANY PROVIDES NO WRITTEN OR ORAL WARRANTIES WHATSOEVER. COMPANY MAKES NO REPRESENTATIONS OR EXPRESS OR IMPLIED WARRANTIES WITH RESPECT TO THE PURCHASED SERVICES OR METERS. COMPANY HEREBY SPECIFICALLY DISCLAIMS ANY OTHER REPRESENTATIONS AND WARRANTIES, INCLUDING BUT NOT LIMITED TO IMPLIED WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE FOR THE METERS OR ANY MAINTENANCE SERVICES TO BE PROVIDED BY COMPANY.

Construction

The parties agree that this Agreement was fully negotiated by and between the parties and, therefore, no part of this Agreement shall be interpreted against the party that drafted it.

Confidentiality

Confidentiality: Each of the parties agree to keep the terms of this Agreement confidential and shall not disclose such terms to any other party except on a need-to-know basis in order to carry out the terms of this Agreement as may be required by law, or upon the express written consent of the other party.

Entire Agreement

This Agreement comprises the entire agreement between the parties regarding the subject matter hereof. All prior written and or oral agreements, including any proposals not set forth herein are hereby merged into this Agreement. This Agreement shall not be modified, amended or changed except by written instrument signed by authorized representatives of both parties and designated as an amendment.

Purchaser agrees that any legal action between Company and Purchaser shall be commenced only in Texas which shall be the exclusive venue and forum.

Bid Evaluation and Capital Request

Date: 11/30/2020 Project: Water Meter Repairs
 Property Name: Edgewater Apartments GL Code: 71017
 Property Location: Lake Jackson Bid Meeting: _____

Bid Evaluation

| | Contractor/Vendor | Base Bid | Negotiated Bid | Notes |
|---|-------------------|-------------|----------------|-----------------|
| 1 | Real Page | \$ 1,560.87 | | 9 Meter repairs |
| 2 | | | | |
| 3 | | | | |
| 4 | | | | |
| 5 | | | | |
| 6 | | | | |

Comments/Recommendations

11 transmitters are inactive. We are only being charged for 9 due to two are still under warranty.

Budget Analysis

| | | |
|---|----|------------|
| Project Budget | \$ | - |
| Recommended Bid | \$ | 1,560.87 |
| Variance to Budget | \$ | (1,560.87) |
| Items Not Included In Bid (Itemized below) | | |
| Project Total | \$ | 1,560.87 |
| Project Variance to Budget | \$ | (1,560.87) |
| Previous Committed to Budget | \$ | - |
| Total Variance to Budget | \$ | (1,560.87) |

| | | | |
|-----------------------|-------|--------------------|-------|
| Permits | _____ | General Conditions | _____ |
| Mobilization | _____ | Electrical | _____ |
| Architecture/Design | _____ | Owner supplied | _____ |
| Engineering | _____ | Appliances | _____ |
| Landscape Restoration | _____ | Conc. Restoration | _____ |
| Other | _____ | Allowance (qty) | _____ |
| Other | _____ | Allowance (qty) | _____ |

Schedule

| | Planned | Notes |
|-----------------|------------|-------|
| Start Date | 12/14/2020 | |
| Completion Date | 12/31/2020 | |

Approvals

| | Signature | Date |
|----------------------|-----------------------------|------------|
| Construction Manager | | |
| Asset Manager | <i>Anastasia Eve Gillen</i> | 11.30.2020 |
| Investment Partner | | |

Request for Taxpayer Identification Number and Certification

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

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

| | | |
|--|--|--|
| Print or type. See Specific Instructions on page 3. | 1 Name (as shown on your income tax return) Name is required on this line, do not leave this line blank Redwood Edgewater DST | |
| | 2 Business name/disregarded entity name, if different from above | |
| | 3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input checked="" type="checkbox"/> Limited liability company Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ P Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should 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 FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i> |
| | 5 Address (number, street, and apt. or suite no.) See instructions 1 East Wacker Drive, Suite 1600 | Requester's name and address (optional) |
| | 6 City, state, and ZIP code Chicago, IL 60601 | |
| | 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.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

| | | | | | | | | | |
|---------------------------------------|---|--|---|---|---|---|---|---|---|
| Social security number | | | | | | | | | |
| | | | | | | | | | |
| OR | | | | | | | | | |
| Employer identification number | | | | | | | | | |
| 8 | 1 | | 6 | 6 | 1 | 5 | 0 | 1 | 2 |

Part II Certification

Under penalties of perjury, I certify that:

- 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
- 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
- I am a U.S. citizen or other U.S. person (defined below); and
- 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 ▶ <i>Cica Duda</i> | Date ▶ |
|------------------|---|--------|

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.

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 amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- 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, 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. 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.

Abuse 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), ABL 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) b. So-called trust account that is not a legal or valid trust under state law | The grantor-trustee ¹ 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.