## (Rev. August 2013)

Department of the Treasury Internal Revenue Service

## **Request for Taxpayer Identification Number and Certification**

Give Form to the requester. Do not

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	Name (as shown or	ame (as shown on your income tax return)							send to	he IRS.
	James E. Kirchstein									
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o	Check appropriate box for federal tax classification:									
ons ons	✓ Individual/sole proprietor ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/est							Exemptions	s (see instruct	ions):
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2 2	☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶						Exempt payee code (if any)			v)
Print or type							Exemption from FATCA reporting			"
<u>o</u> .	Other (see instructions) ▶							code (if any)		
cif	Address (number, str	Address (number, street, and apt. or suite no.)							,	
Print or type Specific Instructions on page	3842 State Road 78 Requester						er's name and address (optional)			
See 8	City, state, and ZIP code							addi 033 (i	optional)	
Š	Mount Horeb, W	1 53572								
	List account number(	s) here (option	201							
	,	o) note (option	iai)							
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entities	s, it is your employer	identification	Jarded entity, see	the Part I instruction	ber (SSN). However, for son page 3. For other	ra				
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<b>Note.</b> If the account is in more than one name, see the number to enter.				he chart on page 4 for guidelines on whose			Employer identification number			
									number	
Part	Certificat	ion				3	3   -	1 1 4	3 6 5	0
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instructio	ns on page 3.	ui interest a	nd dividends, you	are not required to	notified by the IRS that For real estate transact debt, contributions to a sign the certification, bu	ın individual	retirem	ent arrange	ment (IRA)	and
Oigii	Signature of				For real estate transact debt, contributions to a sign the certification, bu	It you must	provide	your correct	ct TIN. See t	he
Here	U.S. person ▶								- 30 (	
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General Instructions					Date I					
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Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. The IRS has created a page on IRS gov for information about Form W-9, at www.irs.gov/w9. Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted

## Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, payments made to you in settlement of payment card and third party network transactions, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA

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

- 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.

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

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

- 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).

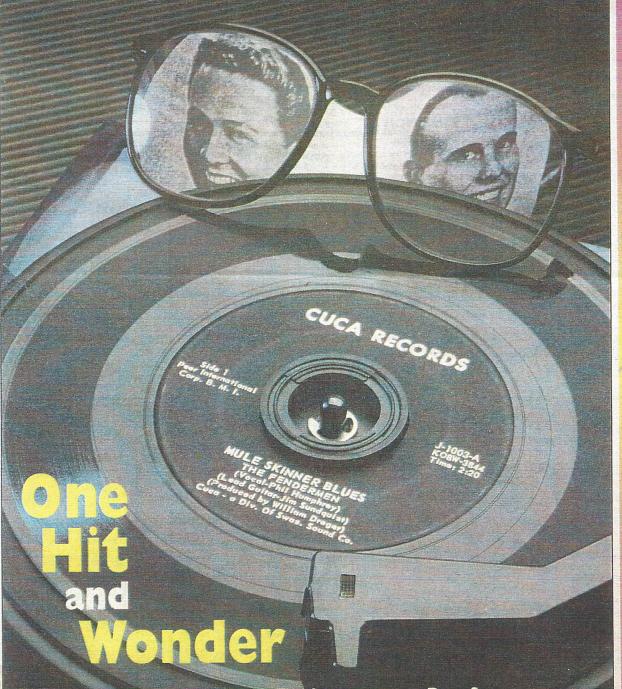
Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has 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

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