

Request for Taxpayer Identification Number and Certification

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

	Name (as shown on your income tax return)												
Print or type See Specific Instructions on page 2.													
	Check appropriate box for federal tax classification: Individual/sole proprietor					Exemptions (see instructions):							
	5					Exempt payee code (if any)							
	Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶					Exemption from FATCA reporting code (if any)							
	☐ Other (see instructions) ►												
	Address (number, street, and apt. or suite no.)	Requester's	ester's name and address (optional)										
	1360 University Avenue West, Suite 455												
	City, state, and ZIP code												
	St. Paul, MN 55104												
	List account number(s) here (optional)												
Pa	rt I Taxpayer Identification Number (TIN)												
Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is 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					Social security number								
entit	ies, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a</i> on page 3.	a			_[Ľ					
Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose					Employer identification number								
number to enter.											Ī		
		8	4	- 0)	8 9	1	7	7 8	1			
Pa	rt II Certification			I I		-	- 1		ı	1			
Unde	er penalties of perjury, I certify that:												
1. T	he number shown on this form is my correct taxpayer identification number (or I am waiting for a	number to	o be	issued	d t	o me),	and						
S	am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I ervice (IRS) that I am subject to backup withholding as a result of a failure to report all interest or o longer subject to backup withholding, and												
3. I	am a U.S. citizen or other U.S. person (defined below), and												
	ne FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting	is correct.											
Cert	ification instructions. You must cross out item 2 above if you have been notified by the IRS that ause you have failed to report all interest and dividends on your tax return. For real estate transactest paid acquisition or abandonment of secured property, cancellation of debt, contributions to a	t you are o	curre	loes n	ot	apply.	For	mo	rtgag	е	Ū		

generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the

Talbot J Brooks, President, GITA

General Instructions

Signature of

U.S. person ▶

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 on that page.

Purpose of Form

instructions on page 3.

Sign

Here

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 applicable, to:

- 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

Date ► August 21, 2014

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 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.