



**SUMMIT
CARBON
SOLUTIONS**

April 2, 2022

Via: Certified Mail

John H. Warford, Jr. Revocable Trust
800 Prospect Point
Bismarck, ND 58501

**RE: Offer to Acquire Easements
Tract #: ND-BU-1125.000 Burleigh County, North Dakota**

Dear Landowner:

In our previous communications with you, Summit Carbon Solutions, LLC ("Summit") announced the construction of a carbon dioxide pipeline and any necessary appurtenant facilities (collectively the "Pipeline") across Burleigh County, North Dakota, for the Midwest Carbon Express project (the "Project"). Summit has hosted public meetings across the Project area for landowners to learn more about the Project and its benefits and we have been communicating with you regarding survey permissions. In order to implement the Project, Summit must obtain rights to each property along the Project route. Summit is currently in the process of acquiring easements from landowners, and public records indicate that you are the record titleholder of the property described in the enclosed easement agreement ("Easement Agreement").

The Easement Agreement sets forth the easements Summit desires to obtain (the "Easements") and their approximate location across your property. In a good faith effort to reach an agreement for the Easements, Summit offers to pay you the sums set forth in the attached Easement and Damage Calculation Sheet (the "Offer Amount") as compensation for the Easements and damages referenced in the calculation sheet, all in exchange for your execution of the Easement Agreement in favor of Summit. Summit makes this offer to you premised upon its understanding that you are the owner of the property referenced in the Easement Agreement and that you can lawfully convey the Easements free and clear of any claims of others. If this is not the case, please so advise. If there are multiple owners and interest holders of the property, the Offer Amount will be paid proportionately based upon your undivided interest in and to the property.

Summit is committed to working closely with landowners as we continue to develop the Project and are available to answer your questions about the Project. Summit has established a project email, InfoND@summitcarbon.com and a 24-hour project toll free number, 1-800-948-1722, should you need to contact us.

Sincerely,

Julie Dimeo, Norfleet Land Services
Representing Summit Carbon Solutions

Enclosures: Easement Agreement
Easement & Damage Compensation Worksheet
Property Information
W9 – IRS Form

W101

Case PU-22-391

2301 8th Ave NE · Suite 230 · Aberdeen, SD 57401



Easement Execution Document Summary

Easement Agreement: This document outlines the rights that Summit seeks to acquire for the placement of our CO₂ underground pipeline.

Compensation Worksheet: This worksheet outlines the payment compensation terms for the easement rights, this includes the estimated footage across your property, acres of impact, price per acre and the total compensation being offered. Temporary impacts to crop yields are expected in areas disturbed by construction. In the event the property is planted in row crops we will work with you to understand the crops planted over the Property. We are providing landowners a 3-Year Advance Damage Payment plan to be paid prior to construction on your property.

W9 – IRS Form: Summit will require a W9 form to be filled out for any person(s), company, partnership, trust, etc. who would receive compensation paid to them as a result of our negotiations with landowners. This information will be kept confidential and only be used to provide 1099 forms.

Property Information Form: To assist Summit in the planning of the project we want to understand the unique characteristics of your land, livestock, crops, fencing, tile, and other irrigation, as examples. We ask that you complete this Property Information Form, to the best of your ability, as this will help us ensure that we have considered the factors that pertain to your land.

Return Document to:
Summit Carbon Solutions, LLC
c/o TRC Companies
2301 8th Avenue NE, Suite 230
Aberdeen, SD 57401

Tract No. ND-BU-1125.000

EASEMENT AGREEMENT

This easement agreement ("Agreement") is made as of the date of the last Landowner signature to the Agreement (the "Effective Date") by and between **John H. Warford, Jr., and Jennifer H. Warford, Trustees of the John H. Warford, Jr. Revocable Trust under Agreement dated August 27, 1999, as amended and restated**, whose mailing address is set forth below, (hereinafter referred to as "Landowner", whether one or more), and **Summit Carbon Solutions, LLC**, an Iowa limited liability company, whose mailing address is 2321 N Loop Drive, Suite 221, Ames, IA 50010, and its successors and assigns (such entity and its successors and assigns are collectively referred to as the "Company"). For the consideration of Ten and No/100 Dollars (\$10.00) and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows:

1. **Grant.** Landowner owns the real property described on Exhibit A, incorporated by reference herein, ("Landowner's Property") and hereby grants, sells and conveys unto Company, for use by Company and its agents, employees, designees, contractors, guests, invitees, successors and assigns, and all those acting by or on behalf of it, the following easements in, over, through, across, under, and along Landowner's Property in the approximate locations shown on Exhibit B, incorporated by reference herein, except as noted below:
 - a. **Pipeline Easement.** For a term of 99 years, a free and unobstructed permanent, non-exclusive pipeline easement fifty feet (50') in width ("Pipeline Easement"), for the purposes of owning, accessing, surveying, establishing, laying, constructing, reconstructing, installing, realigning, modifying, replacing, improving, substituting, operating, inspecting, maintaining, repairing, patrolling, protecting, changing slopes of cuts and fills to ensure proper lateral and subjacent support for and drainage for, changing the size of, relocating and changing the route or routes of, abandoning in place and removing at will, in whole or in part, one pipeline not to exceed twenty-four inches (24") in nominal diameter for the transportation of carbon dioxide and its naturally occurring constituents and associated substances and any appurtenant facilities above or below ground, including aerial markers, power drops, telecommunications, cathodic protection, and such other equipment as is used or useful for the foregoing purposes, (collectively, the "Pipeline Facilities").
 - b. **Temporary Easement.** For the period beginning on the Effective Date and terminating on the earlier of (i) the Company's delivery to Landowner of written notice of termination, which Company shall deliver within a reasonable time after completion of construction on the Landowner's Property or (ii) the expiration of 99 years, a free and unobstructed non-exclusive temporary construction easement (the "Temporary Construction Easement") for the purpose of accessing, surveying, establishing, laying, constructing, reconstructing, installing, realigning, modifying, replacing, improving, substituting, operating, inspecting, maintaining, repairing, patrolling, protecting, changing slopes of cuts and fills to ensure proper lateral and subjacent support for and drainage for, changing

the size of, relocating and changing the route or routes of, abandoning in place and removing at will, in whole or in part the Pipeline Facilities in the Pipeline Easement.

- c. **Access Easement.** For a term of 99 years, a free and unobstructed non-exclusive easement in, to, through, on, over, under, and across the Landowner's Property and over the property of Landowner adjacent to the Easements and lying between public or private roads and the Easements (the "Access Easement") for the purpose of ingress and egress to the Pipeline Easement and, while in effect, Temporary Construction Easement and for all purposes necessary and at all times convenient to exercise the rights granted to it by this Agreement. Access Easement may not be specifically shown on Exhibit B.

The Pipeline Easement, Temporary Construction Easement and Access Easement may be collectively referred to in this Agreement as the "Easements".

2. **Location.** Exhibit B shows the approximate location of the Pipeline Easement and Temporary Construction Easement and may show portions of the Access Easement. Company shall have the right to select the exact location of the Easements and the location of the pipeline and other Pipeline Facilities within the Pipeline Easement, such that the centerline of the pipeline may not, in all instances, lie in the middle of the Pipeline Easement. The parties acknowledge that Exhibit B may be in preliminary form, whether as sketches or surveys or otherwise. Accordingly, the parties agree that upon completion of a more complete depiction of the locations of the Easements, the Company, without joinder of Landowner, may replace Exhibit B with Exhibit B-1, which shall be such final, more complete exhibit, by affidavit, amendment or otherwise. However, upon the request of Company, Landowner agrees to cooperate with Company and to execute and deliver to Company any additional documents, including an amendment to this Agreement, for the purpose correcting the legal description or location of the Easements or making such other modifications requested by Company to accomplish the purposes of this Agreement. Company shall provide Landowner with a copy of the recorded affidavit, amendment or re-recorded Agreement.
3. **Damages.** The consideration paid by Company includes the value of the Easements and all damages, excluding livestock damages, within the Easements arising as a direct result of the initial construction of the Pipeline Facilities and subsequent restoration of Landowner's Property. Landowner (or, if leased, its tenant) has been compensated for all damages to growing crops within the Easements for the three (3) years following initial construction of the Pipeline Facilities and restoration of Landowner's property. Landowner releases and forever discharges Company from all such damages. Company agrees to pay Landowner a reasonable sum for any subsequent actual, proven damages to growing crops on Landowner's Property directly caused by the exercise of Company's rights under this Agreement.
4. **Restoration.** After it has exercised its rights to use the Easements in any manner that disturbs the surface of the Easements, Company will, insofar as reasonably practicable and except as the surface may be permanently modified in accordance with the rights granted under this Agreement, restore the ground disturbed by the Company's use of the Easements and will construct and maintain soil conservation devices on the Pipeline Easement as may be reasonably required to prevent damage to the property of Landowner from soil erosion resulting from operations of Company under this Agreement. Company shall restore all fences to as nearly as reasonably practicable to their condition prior to the use of said Easements, except for any portion

within the Easements that is permanently altered in accordance with rights given under this Agreement.

5. **Landowner's Use.**

- a. Subject to the following subsections, Landowner may use the Easements for any and all purposes not inconsistent with the purposes set forth in this Agreement. Landowner's uses may include but shall not be limited to agricultural, open space, and installation and maintenance of fences (provided Company shall at all times have access through any such fence by means of a gate), provided that any such use is not otherwise prohibited by applicable law and provided that such use does not, in Company's sole discretion, cause a safety hazard or unreasonably interfere with Company's rights under this Agreement. The use of the Pipeline Easement by Landowner shall be regulated by Company requirements and all appropriate ordinances, regulations, resolutions or laws of the governmental entity with authority over the Pipeline Easement.
- b. Landowner may not use any part of the Easements in a way that may damage, destroy, injure, and/or interfere with the Company's right to use said Easements for the purposes set forth in this Agreement. Without limiting the generality of the previous statement, Landowner is not permitted to conduct any of the following activities on the Easements without the written permission of Company: (1) construct or permit the construction or installation of any temporary or permanent building or site improvements; (2) drill or operate any well or any equipment for the production or development of minerals; (3) remove soil or change the grade or slope; (4) impound surface water; or (5) plant trees or landscaping. Landowner further agrees that no above or below ground obstruction, whether temporary or permanent, man-made or natural, that, in the sole discretion of Company, may endanger or interfere with the efficiency, safety, or convenient operation of the pipeline and other Pipeline Facilities or use of the Easements may be placed, erected, installed or permitted to exist without the written permission of Company. In the event the terms of this paragraph are violated, or the Easements are otherwise obstructed in a manner that Company determines in its sole discretion interferes or may interfere with its rights hereunder, Landowner shall immediately remove such violation or obstruction upon receipt of written notice from Company or Company shall have the immediate right to correct or remove such violation or obstruction at the sole expense of Landowner. Landowner shall promptly reimburse Company for any actual expense related to such correction or removal. Landowner further agrees that it will not interfere in any manner with the purposes for which the easements under this Agreement are conveyed. Any improvements, whether above or below ground, temporary or permanent, installed by Landowner subsequent to the date that Company acquires the Easements, may be removed by Company without liability to Landowner for damages.
- c. Landowner acknowledges and agrees that during the initial construction of the Pipeline Facilities or any construction, maintenance, repair, replacement or removal work on the Pipeline Facilities, Landowner may not have use of the Easements for any purpose so as to avoid disrupting such construction or other work or compromising the safety considerations of the construction or repair work. Landowner agrees to abide by any and all safety instructions established by the Company.

6. **Oil, Gas, and Other Minerals.** Landowner shall retain all the rights to oil, gas, and other minerals in, on and under the Easements; provided, however, as stated in 5(b), Landowner shall not be

permitted to drill or operate equipment for the production or development of minerals on the Easements, but it will be permitted to extract the oil and other minerals from and under the Easements by directional drilling and other means, so long as such activities do not damage, destroy, injure, and/or interfere with the Company's use of the Easements for the purposes for which the Easements are being sought by Company.

7. **Indemnification.** Company agrees to indemnify and hold Landowner harmless from and against any claim or liability or loss from personal injury or property damage resulting from or arising out of the use of the Easements by Company, its servants, agents or invitees, excepting, however, such claims, liabilities or damages as may be due to or caused by the acts of Landowner, or its servants, agents or invitees.
8. **Assignment.** Company shall have the right to sell, assign, apportion, mortgage or lease this Agreement, as amended from time to time, and the Easements granted under it, in whole or in part, to one or more parties, and Company shall be released from its obligations under this Agreement to the extent of such sale, assignment, apportionment, or lease, provided that any such purchaser, assignee, apportionee, or lessee assumes Company's obligations. The Pipeline Easement and Access Easement shall be permanent, and the Easements and provisions of this Agreement, including all benefits and burdens, shall constitute a covenant and burden on the land and shall run with the land.
9. **Landowner's Interest.** Landowner, for itself, its heirs, successors, and assigns, represents, warrants, and covenants that it is the sole true and lawful owner(s) of Landowner's Property and has full right and power to grant and convey the Easements. Landowner hereby binds itself and its heirs, assigns, devisees, successors, and legal representatives to warrant and forever defend the above-described Easements and rights, unto Company, and Company's successors and assigns, against every person whomsoever lawfully claiming or to claim the same, or any part thereof. Landowner relinquishes, releases and waives all rights of dower, homestead and distributive shares in and to the Easements.
10. **Landowner Liens.** Landowner consents to Company contacting any lender, mortgagee, or other pre-existing holder of a lien or interest in the Property in order to secure a consent, subordination, non-disturbance agreement or such other document as Company deems necessary for the benefit of the parties. Such form may be recorded in the real estate records of the county in which Landowner's Property lies. Upon the request of Company, Landowner agrees to fully cooperate with Company in order to secure such document from each lender, mortgagee, or other pre-existing holder of a lien or interest in the Property. Landowner shall not be required to incur any third party out of pocket expenses in connection with assisting Company in the pursuit of the foregoing documents; all such third party out of pocket expenses relating to the same shall be paid by Company.
11. **Property of Company.** Notwithstanding any rule of law or equity, unless otherwise sold, bartered or conveyed to another party, the pipeline and all other Pipeline Facilities shall at all times remain the property of the Company notwithstanding that the pipeline or those facilities may be annexed or affixed to the freehold or abandoned in place by Company.
12. **Miscellaneous.**

- a. To the extent provisions included in Exhibit C, incorporated by reference herein, if any, conflict with provisions of this Agreement, provisions of Exhibit C control.
- b. All notices given or permitted to be given under this Agreement shall be in writing. Notice is considered given either (i) when delivered in person to the recipient named above, (ii) upon deposit in the United States mail in a sealed envelope or container, postal charges prepaid, return receipt requested or certified mail, or (iii) upon deposit with an overnight courier service. Either party may, by notice given at any time, require subsequent notices to be given to another individual person, whether a party or an officer or representative, or to a different address, or both.
- c. This Agreement and the Easements granted under it shall be interpreted in accordance with the laws of the State of North Dakota and all applicable federal laws. All actions or proceedings with respect to this Agreement shall be instituted only in state or federal court of the states of Iowa or North Dakota, and Landowner consents to the jurisdiction of or venue in such courts.
- d. Company may exercise all or any of its rights in this Agreement at any time, and Company's non-use or limited use of any such rights shall not constitute forfeiture of or otherwise limit any such rights.
- e. The waiver or failure to enforce any provision of this Agreement by either Landowner or Company or the waiver of a breach or violation of any provision of this Agreement by either party shall not operate as or be construed as a waiver of any subsequent breach, or waiver or failure to enforce, of any provision of this Agreement.
- f. This Agreement may be signed in counterparts and all such counterparts shall be deemed as originals and binding upon each party executing any counterpart and upon its respective heirs, devisees, representatives, successors and assigns. Company's payment of consideration for this Agreement is evidence of Company's acceptance of the Agreement. This Agreement, or a memorandum giving notice of this Agreement, and exhibits, including subsequent Exhibit B-1, may be recorded in the real estate records of the county or counties where Landowner's Property lies.
- g. This Agreement, including all exhibits, addendums and amendments to the Agreement, and any payment or damage calculation sheets provided to the Landowner and any other documents signed contemporaneously with this Agreement, contain the entire agreement between the parties and there are not any other representations or statements, verbal or written that have been made modifying, adding to, or changing the terms of this Agreement. Except as provided in paragraph 2, this Agreement, shall not be abrogated, modified, rescinded, or amended in whole or in part without the written consent of Landowner and Company, in writing and executed by each of them.
- h. If any provision of this Agreement is invalid under any applicable statute or is declared invalid by a court of competent jurisdiction, then that provision shall be deemed to be severed from this Agreement and the remainder of this Agreement shall continue in full force and effect and shall be construed to the furthest extent legally possible so as to accomplish the purposes set forth in this Agreement.

Signature page(s) follows

Signature page to Easement Agreement

LANDOWNER:

**THE JOHN H. WARFORD, JR. REVOCABLE TRUST UNDER
AGREEMENT DATED AUGUST 27, 1999, AS AMENDED AND RESTATED**

JOHN H. WARFORD, JR., CO-TRUSTEE

800 Prospect Point
Bismarck, ND 58501

Date: _____

JENNIFER H. WARFORD, CO-TRUSTEE

800 Prospect Point
Bismarck, ND 58501

Date: _____

ACKNOWLEDGMENT

State of North Dakota)
)ss
County of Burleigh)

This record was acknowledged before me on the ____ day of _____, 2022, by John H. Warford, Jr., and Jennifer H. Warford, Trustees of the John H. Warford, Jr. Revocable Trust under Agreement dated August 27, 1999, as amended and restated.

Notary Public

My Commission Expires: _____

EXHIBIT A

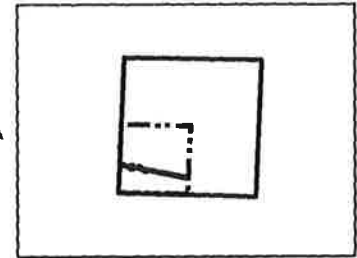
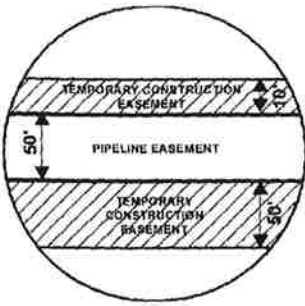
Burleigh County, North Dakota
Township 140 North, Range 79 West
Section 29: SW

Being more particularly described in that certain Quit Claim Deed dated February 3, 2009, from John H. Warford to John H. Warford, Jr., and Jennifer H. Warford, Trustees of the John H. Warford, Jr. Revocable Trust under Agreement dated August 27, 1999, as amended and restated, recorded in Instrument No. 703391, in the Office of the Clerk and Recorder of Burleigh County, North Dakota, less and except any conveyances heretofore made.

EXHIBIT "B"

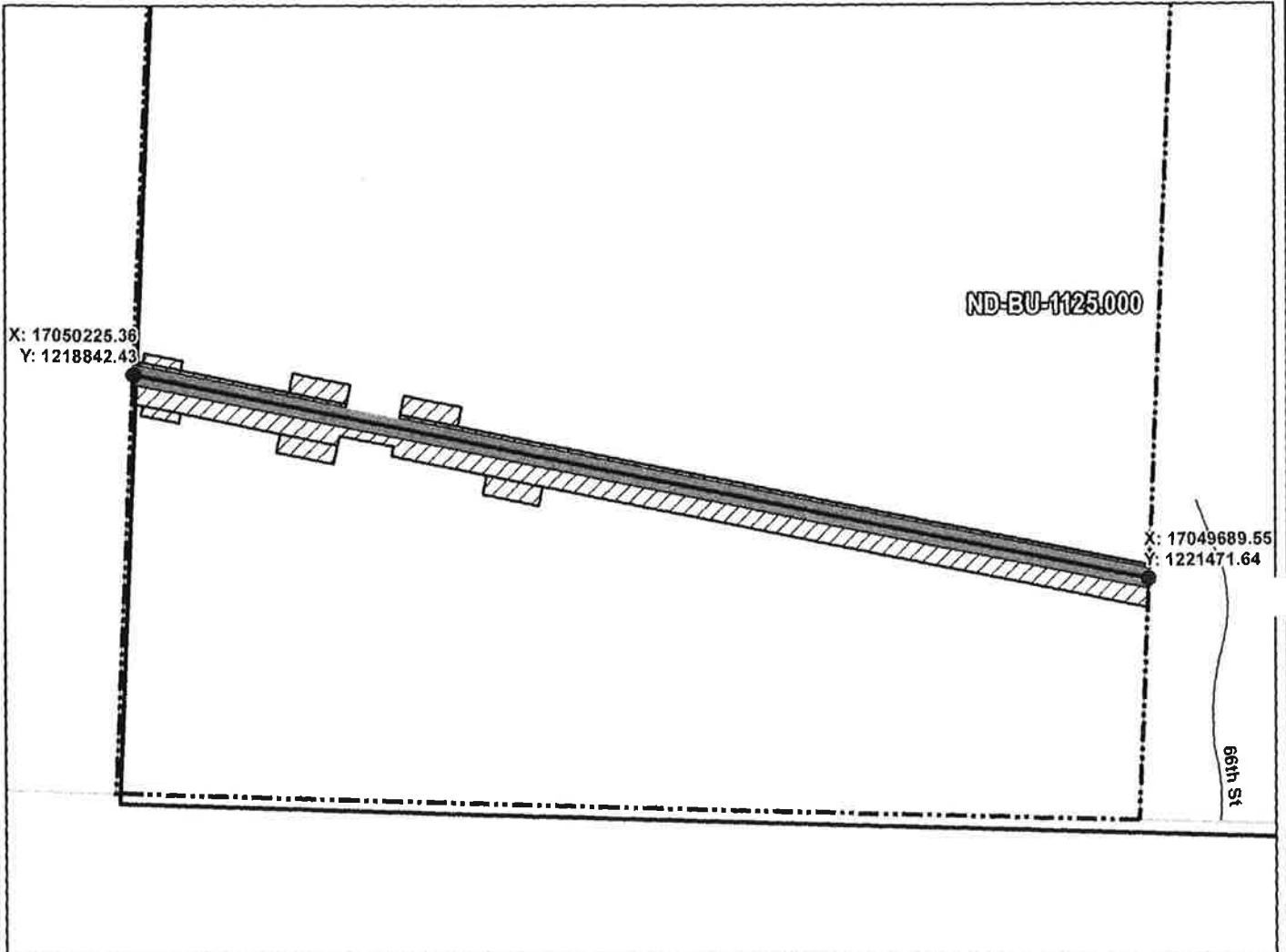
PRELIMINARY ROUTE

BURLEIGH COUNTY, NORTH DAKOTA



VICINITY MAP
N.T.S.

SEC. 29 T140N R79W



ROUTING LENGTH = 2683.221 FT +/-

IMPACTS: PIPELINE EASEMENT = 3.08 AC. +/- / TEMPORARY CONSTRUCTION EASEMENT = 4.388 AC. +/-

Legend

— PROPOSED ROUTE	PIPELINE EASEMENT
— ROADS	TEMPORARY CONSTRUCTION EASEMENT
— PARCEL BOUNDARY	SECTION BOUNDARY
— ADJACENT PROPERTIES	COUNTY BOUNDARY

NOTES:

1. THIS IS A PRELIMINARY DOCUMENT AND IS INTENDED TO DEPICT THE APPROXIMATE LOCATION OF A PROPOSED PIPELINE EASEMENT.
2. THIS DOCUMENT DOES NOT REPRESENT A LAND SURVEY AND IS NOT INTENDED TO DEPICT THE FINAL ALIGNMENT
3. COORDINATE SYSTEM: UTM ZONE 14 NORTH, NAD83, US SURVEY FEET

SIGNATURE: _____ DATE: _____



SUMMIT CARBON
SOLUTIONS

PRELIMINARY PIPELINE ROUTE

DRAWN BY: AC	SUMMIT CARBON SOLUTIONS MIDWEST CARBON EXPRESS JOHN H. WARFORD, JR. REVOCABLE TRUST TAX ID: 25-140-79-00-29-600 TRACT NUMBER: ND-BU-1125.000	
CHECKED BY: JW		
MAP DATE: 12/3/2021		
SCALE: 1 inch = 425'		
REV NO.	DATE	DESCRIPTION
A	12/3/2021	INITIAL ISSUE
B	3/17/2022	REVISED WORKSPACE
DRAWING NO. BW-MCE-ACQ-ND-BU-1125.000		PROJECT NO. 450959 SHEET NO. 01 of 01

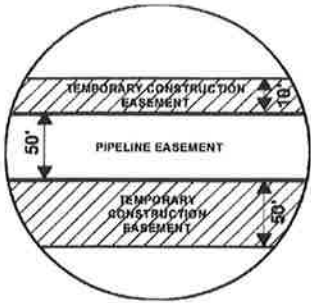
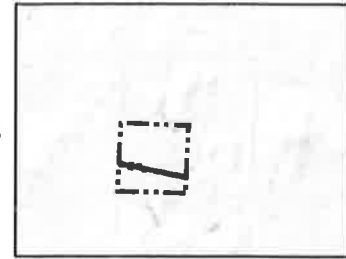
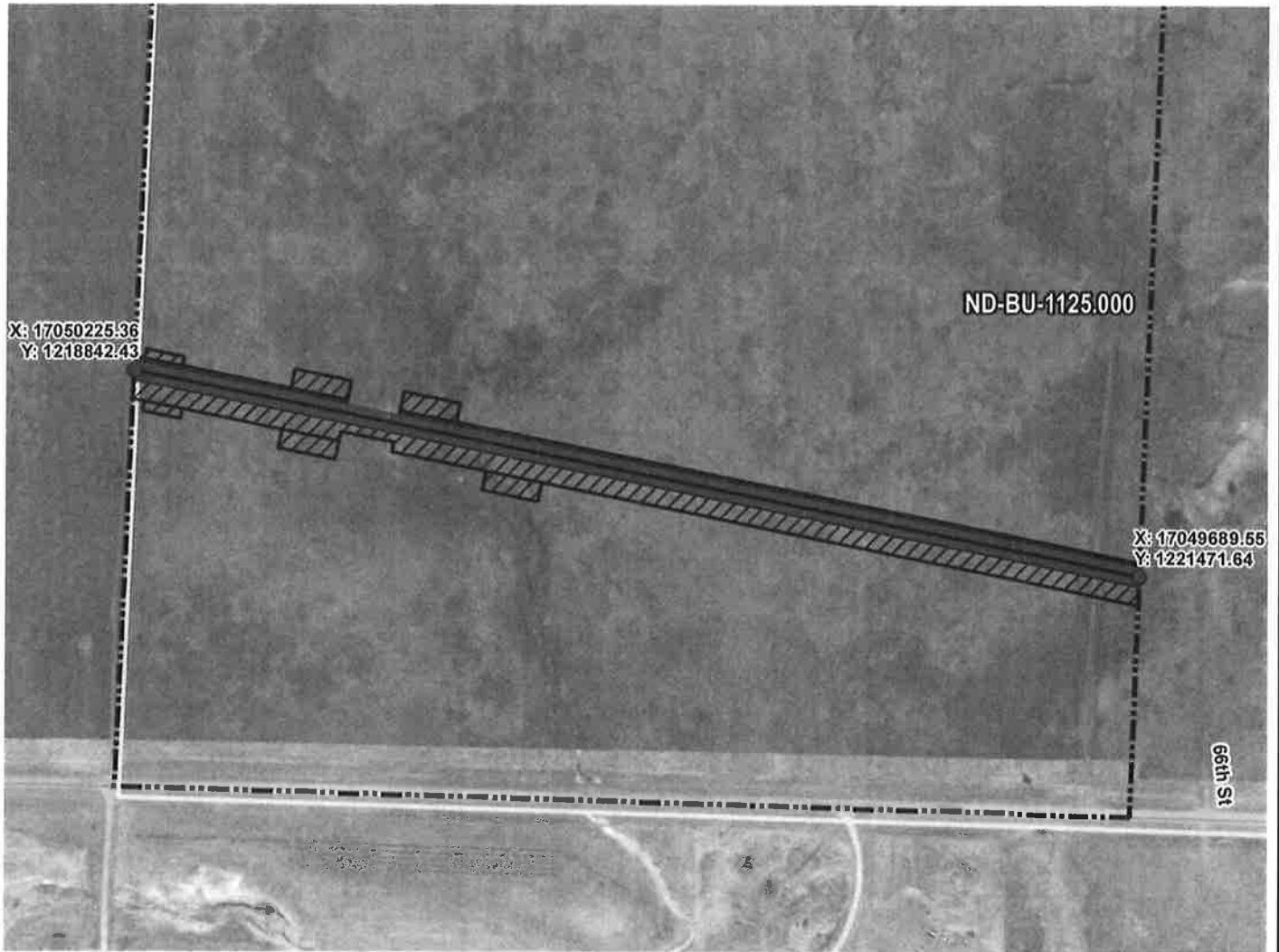


EXHIBIT "B" **PRELIMINARY ROUTE** **BURLEIGH COUNTY, NORTH DAKOTA**



VICINITY MAP
N.T.S.

SEC. 29 T140N R79W



ROUTING LENGTH = 2683.221 FT +/-

IMPACTS: PIPELINE EASEMENT = 3.08 AC. +/- / TEMPORARY CONSTRUCTION EASEMENT = 4.386 AC. +/-

Legend

	PROPOSED ROUTE		PIPELINE EASEMENT
	PARCEL BOUNDARY		TEMPORARY CONSTRUCTION EASEMENT
	ADJACENT PROPERTIES		SECTION BOUNDARY
			COUNTY BOUNDARY

NOTES:

1. THIS IS A PRELIMINARY DOCUMENT AND IS INTENDED TO DEPICT THE APPROXIMATE LOCATION OF A PROPOSED PIPELINE EASEMENT.
2. THIS DOCUMENT DOES NOT REPRESENT A LAND SURVEY AND IS NOT INTENDED TO DEPICT THE FINAL ALIGNMENT
3. COORDINATE SYSTEM: UTM ZONE 14 NORTH, NAD83, US SURVEY FEET



SUMMIT CARBON
SOLUTIONS

PRELIMINARY PIPELINE ROUTE

DRAWN BY: AC		SUMMIT CARBON SOLUTIONS MIDWEST CARBON EXPRESS JOHN H. WARFORD, JR. REVOCABLE TRUST TAX ID: 25-140-79-00-29-600 TRACT NUMBER: ND-BU-1125.000
CHECKED BY: JW		
MAP DATE: 12/3/2021		
SCALE: 1 inch = 425 '		
REV NO.	DATE	DESCRIPTION
A	12/3/2021	INITIAL ISSUE
B	3/17/2022	REVISED WORKSPACE
DRAWING NO. C-MCE-ACQ-ND-BU-1125.000		PROJECT NO. 450959 SHEET NO. 01 of 01

EXHIBIT C
ADDENDUM OF SPECIAL CONDITIONS

This Exhibit C is attached to and incorporated into that Easement Agreement between Landowner and Company (the "Easement Agreement"). Landowner and Company agree that to the extent the following provisions of this Exhibit conflict with the provisions of the Easement Agreement, the provisions of this Exhibit shall control.

1. **Pipeline Diameter.** Notwithstanding the diameter stated in Section 1(a) of the Easement Agreement, the pipeline constructed pursuant to the Easement Agreement shall not exceed twenty-four inches (24") in nominal diameter.
2. **Drain Tile & Terrace Repair.** For so long as Company exercises its rights under the Easement Agreement, if Landowner notifies Company that any drain tile, terrace or irrigation system on the Landowner's Property has been damaged as a direct result of the activities of Company, or those acting for or on behalf of it, in connection with the Easement Agreement, then Company shall (a) investigate the damages and (b) if Company confirms the claim, then Company shall repair or, if Company deems necessary, replace the damaged portion of such tile, terrace or irrigation system or, at Landowner's option, pay to Landowner the reasonable costs to so repair or replace the damaged portion of such system either at its original location or at such other location as will accomplish its original purpose. Landowner agrees to provide Company with satisfactory documentation of the costs of such repair or replacement.
3. **Easement Dimensions.** If the acreage of an Easement described on Exhibit B-1 is greater than the acreage of that Easement on Exhibit B, then Company shall true-up its payments to Landowner by paying to Landowner a sum for such additional acreage calculated using the same formulas used for the initial payment of consideration and satisfaction of damages to Landowner. Upon Company's tender of such payment, the releases and discharges given by Landowner in connection with such initial payment shall also apply to the areas described on Exhibit B-1.
4. **Easement Agreement Unchanged.** Except as specifically modified in this Exhibit, the terms of the Easement Agreement remain unchanged and in full force and effect.
5. **Capitalized Terms.** Capitalized terms not otherwise defined in this Exhibit shall have the same meaning as set forth in the Easement Agreement.

Return Document to:
Summit Carbon Solutions, LLC
c/o TRC Companies
2301 8th Avenue Northeast
Suite 230
Aberdeen, South Dakota 57401

Tract #: ND-BU-1125.000

AFFIDAVIT OF TRUSTEE
(inter vivos Trust)

STATE OF NORTH DAKOTA)
)
COUNTY OF BURLEIGH)
)

The undersigned, being first duly sworn on oath states, or affirms under penalties of perjury, that:

1. Affiant is the trustee (one of the trustees) named in that certain Certificate of Trust (or trust instrument) to which this Affidavit is attached executed by an Affiant or another trustee or the settlor of the trust described in the Certificate of Trust (or set forth in the trust instrument), which relates to real property in Richland County, North Dakota, legally described as follows:

See **Exhibit A** attached hereto and incorporated by reference.

2. The name(s) and address(es) of the trustee(s) empowered under the trust instrument to act at the time of the execution of this Affidavit are as follows:

John H. Warford, Jr.
800 Prospect Point
Bismarck, ND 58501

Jennifer H. Warford
800 Prospect Point
Bismarck, ND 58501

3. The trustee(s) who have executed that certain instrument Warranty Deed relating to the real property described above, which instrument is dated December 5, 1996, (a) is/are empowered by the provisions of the trust to sell, convey, pledge, encumber, mortgage, lease, transfer title to, or release, any interest in real property held in trust; and (b) is/are the requisite number of trustees required by the provisions of the trust instrument to execute and deliver such an instrument.

4. The trust has not terminated and trust instrument has not been revoked. The execution and delivery of the instrument described in paragraph 3 has been made pursuant to the provisions of the trust.

5. There has been no amendment to the trust that limits the power of trustee(s) to execute and deliver the instrument described in paragraph 3.

6. The trust is not supervised by any court.

7. Affiant does not have actual knowledge of any facts indicating the trust is invalid.

Affiant:

Affiant:

John H. Warford, Jr.

Jennifer H. Warford

ACKNOWLEDGMENT

State of North Dakota)
)ss
County of Burleigh)

This record was acknowledged before me on the ____ day of _____, 20____, by,
John H. Warford, Jr., and Jennifer H. Warford.

Notary Public

My Commission Expires: _____

THIS INSTRUMENT WAS DRAFTED BY:
Fredrikson & Byron, P.A.
200 South Sixth Street, Suite 4000
Minneapolis, MN 55402

EXHIBIT A

Township 140 North, Range 79 West
Section 29: SW

Being more particularly described in that certain Quit Claim Deed dated February 3, 2009, from John H. Warford to John H. Warford, Jr., and Jennifer H. Warford, Trustees of the John H. Warford, Jr. Revocable Trust under Agreement dated August 27, 1999, as amended and restated, recorded in Instrument No. 703391, in the Office of the Clerk and Recorder of Burleigh County, North Dakota, less and except any conveyances heretofore made.



NORTH DAKOTA: BURLEIGH COUNTY

CALCULATION SHEET

Tract Number: ND-BU-1125.000
Landowner Name: John H. Warford, Jr. Revocable Trust
Pipeline Easement Footage 2,683.221 feet (+/-)

Date 3/22/22

EASEMENT COMPENSATION

Easement Type	Acres		Price Per Acre		Total Easement Compensation
Permanent Pipeline	3.080	X	\$3,700.00	=	\$11,396.00
Temporary Construction	4.386	X	\$1,850.00	=	\$8,114.10
		X		=	
		X		=	
TOTAL EASEMENT COMPENSATION					\$19,510.10

DAMAGE CALCULATION

Crop Loss %	Crop Type	Price Per Bushel	Yield Per Acre	Price Per Acre	Acres		Advance Payment of Damages
Yr 1 - 100%	Corn	\$6.00	125	\$750.00	7.466	=	\$5,599.50
Yr 2 - 80%	Soybean	\$13.00	31	\$403.00	7.466	=	\$2,407.04
Yr 3 - 60%	Corn	\$6.00	125	\$750.00	7.466	=	\$3,359.70
3 Years - Pasture	Pasture	N/A	N/A	\$800.00		=	
TOTAL CROP DAMAGES							\$11,366.24

TOTAL COMPENSATION **\$30,876.34**Acceptance

Landowner Signature _____

Date _____

Landowner Signature _____

Date _____



**SUMMIT
CARBON
SOLUTIONS**

PROPERTY INFORMATION FORM – North Dakota

(NOTIFICATION) Property Access Notification

Notice Required: ☐ Yes ☐ No

Name of person to contact: _____

Phone: _____

Minimum notice required _____ days prior to access upon the landowner's property.

(LAND USE) Land Use Information

What types of land uses are associated with the property, check all that apply.

☐ Agricultural ☐ Pasture ☐ Residential ☐ Commercial ☐ Other _____

☐ Wind ☐ Hunting, provided seasons and restrictions

Comments as needed: _____

(CROPS) List crops grown on the proposed right-of-way.

☐ Corn ☐ Soybean ☐ Hay ☐ Oats ☐ Wheat ☐ Canola ☐ Organic Farm

☐ Sorghum ☐ Seed corn ☐ Other _____

Time of year for harvest _____

Do you perform aerial spaying of crops, if so what months? _____

(CONSERVATION EASEMENT) Do you have any conservation easements? If Yes, describe any special requirements:

☐ Conservation Reserve Programs (CRP)

☐ Wetland Reserve Programs (WRP)

☐ Grassland Reserve Programs (GRP)

If yes, what seed mix must be planted _____

☐ Are there any other Federal or County Easements on the property? _____

Provide copy of program participation documentation _____

(LIVESTOCK) What types of livestock are on the property?

☐ Feeder Cattle ☐ Dairy ☐ Hogs ☐ Other _____

(FENCING)

Is it okay to install locks in existing gates or at designated point of access?

☐ Yes ☐ No

What type of permanent fencing (if any) is currently on the property, i.e. slick, hog, barbed?

(STRUCTURES)

Are there any structures within 300 feet of the proposed pipeline that are habitable? ☐ Yes ☐ No

Are there any structure within 300 feet of the proposed pipeline that are un-inhabitable? ☐ Yes ☐ No

If so, provide any pertinent details:

(UTILITIES)

Are there any buried utilities (private or public) on or near the right-of-way? ☐ Yes ☐ No

If Yes, state which and make a note of their general location: _____



(IRRIGATION, TILE & TERRACES) (take photos of any related documentation to tiles etc.)

Are there any known tile on the property or near the ROW? ☐ Yes ☐ No

If Yes, are the drain tile, ☐ Private, ☐ Public or ☐ Both

If Yes – ☐ Plastic; ☐ Concrete; ☐ Clay (check all that apply)

Do you have records of the drain tile? ☐ Yes ☐ No

If yes, type of records digital or paper(if digital circle type) .pdf .kmz .shp .jpg other

Do you have maps or know where the tile is located, depth and or type?

Do you know of any abandoned tile on the farm ☐ Yes ☐ No

What are your biggest concerns with your drain tile crossings? _____

Are you open to re-routing your drain tile outside of the proposed ROW prior to construction ☐ Yes ☐ No

Who do you use for any tile repairs? Name , email, & phone _____

Are there an irrigation system on the property near the ROW? ☐ Yes ☐ No

If yes, describe the type (e.g., pivot, traveling gun, ditches: _____

Are there buried irrigation lines on the property? ☐ Yes ☐ No

If yes, please provide a map or approximate location of the lines.

Described the months the irrigation system is operational _____

Will the proposed easement impact any terraces? ☐ Yes ☐ No

Description of your Terraces: _____

(WELLS/SPRINGS)

Are there any known springs on the property near the ROW? ☐ Yes ☐ No

Are there any known water wells on the property near the ROW? ☐ Yes ☐ No

If yes, identify the use of the water well (domestic, livestock, irrigation, etc) and status (active/inactive)

Are there any known oil/gas wells on the property near the ROW ☐ Yes ☐ No

If Yes – please provide a map of the location of the well or gps coordinates, owner of the well and if it is active/inactive _____

Would landowner be interested in selling water to the project ? _____

(FLOODING)

Does the property flood? ☐ Yes ☐ No

Does the area near the ROW flood? ☐ Yes ☐ No

Is the flooding seasonal or only during major rainfall events? ☐ Seasonal ☐ During Major Rainfalls

Specify the time it takes for the flooding to subside _____

(ACCESS ROADS) Availability of Access Roads

Are access roads on the property available to use during construction? ☐ Yes ☐ No

If Yes - specify location and type of surface _____



(SEPTIC SYSTEMS)

Are there any existing septic systems within 125 feet of the proposed pipeline easement?

☐ Yes ☐ No (Yes provide type of system _____)

If Yes – please provide a map of the location of the septic and any drawings of the septic field

(MISC)

Are there any known archeological or other environmental sites on the property? _____

Are there dogs on the property that we should be aware of? _____

SPECIAL NOTES:

Owner/Tenant Signature _____ Dated _____

Request for Taxpayer Identification Number and Certification

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

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

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.	
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"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____ 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) _____ <small>(Applies to accounts maintained outside the U.S.)</small>
5 Address (number, street, and apt. or suite no.) See instructions.	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 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									
				-					

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 ►

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-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, 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.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

a. Individual. Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note: ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. Sole proprietor or single-member LLC. Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. Partnership, LLC that is not a single-member LLC, C corporation, or S corporation. Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. Other entities. Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. Disregarded entity. For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

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

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual	Individual/sole proprietor or single-member LLC
• Sole proprietorship, or	
• Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	
• LLC treated as a partnership for U.S. federal tax purposes,	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• 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.	
• Partnership	Partnership
• Trust/estate	Trust/estate

Line 4, Exemptions

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

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

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

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

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

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

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

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

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

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

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

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/Businesses and clicking on Employer Identification Number (EIN) under Starting a Business. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

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

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

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

Part II. Certification

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

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

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

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

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

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

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

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

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor ⁴
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.