

Return Document to:  
Summit Carbon Solutions, LLC  
c/o Norfleet Land Services  
P.O. Box 2655  
Bismarck, ND 58502

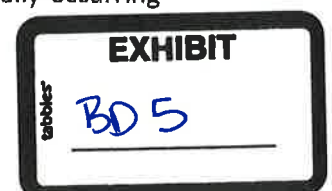
Tract No. ND-RI-324-096.000

#### 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 **Rose Dotzenrod and Dan D. Dotzenrod, her husband**, 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 ten inches (10") in nominal diameter for the transportation of carbon dioxide and its naturally occurring

Initials \_\_\_\_\_



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 shall pay commercially reasonable costs and indemnify and hold Landowner harmless for any loss, damage, claim, or action resulting from Company's use of the Easements, except to the extent such loss, damage, claim, or action results from the gross negligence or willful misconduct of Landowner or its agents.
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*

Initials\_\_\_\_\_

*Signature page to Easement Agreement*

**LANDOWNER:**

\_\_\_\_\_  
**ROSE DOTZENROD**

7390 Highway 18  
Wyndmere, ND 58081

Date: \_\_\_\_\_

\_\_\_\_\_  
**DAN D. DOTZENROD**

7390 Highway 18  
Wyndmere, ND 58081

Date: \_\_\_\_\_

**ACKNOWLEDGMENT**

State of North Dakota       )  
  )ss  
County of Richland        )

This record was acknowledged before me on the \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by Rose Dotzenrod and Dan D. Dotzenrod, her husband.

\_\_\_\_\_  
Notary Public

My Commission Expires: \_\_\_\_\_

Initials \_\_\_\_\_

## EXHIBIT A

Richland County, North Dakota

Township 135 North, Range 51 West of the 5th P.M.

Section 26: NW1/4 less and except a 1 acre parcel described in Quit-Claim Deed Book 33, Page 407, Richland County, North Dakota, more particularly described as:

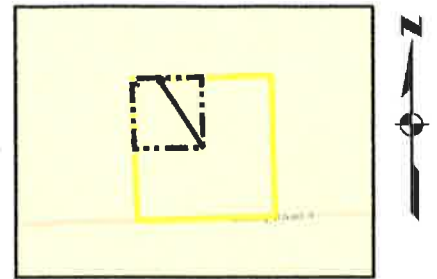
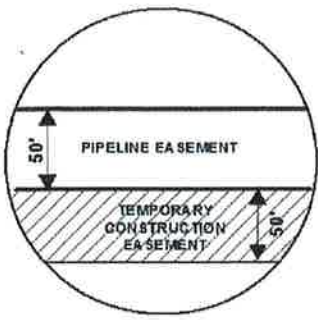
Beginning at the Northwest corner of the Northwest Quarter (NW1/4) of Section Twenty-six (26) in Township One Hundred Thirty-five (135) North of Range Fifty-one (51) West of the Fifth Principal Meridian, thence running South  $13 \frac{1}{3}$  rods, thence East 12 rods, thence North  $13 \frac{1}{3}$  rods, thence West 12 rods to point of beginning, containing one acre.

Initials \_\_\_\_\_

# EXHIBIT "B"

## PRELIMINARY ROUTE

### RICHLAND COUNTY, NORTH DAKOTA



VICINITY MAP  
N.T.S.

SEC. 26 T135N R51W



ROUTING LENGTH = 3079.735 FT +/-

IMPACTS: PIPELINE EASEMENT = 3.535 AC. +/- / TEMPORARY CONSTRUCTION EASEMENT = 3.719 AC. +/-

#### Legend

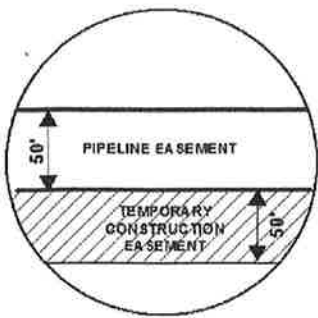
— PROPOSED ROUTE	PIPELINE EASEMENT
--- PARCEL BOUNDARY	TEMPORARY CONSTRUCTION EASEMENT
□ ADJACENT PROPERTIES	SECTION BOUNDARY
	COUNTY BOUNDARY

#### NOTES:

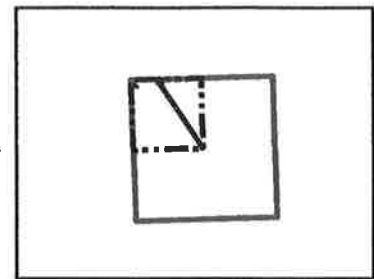
1. THIS IS A PRELIMINARY DOCUMENT AND IS INTENDED TO DEPICT THE APPROXIMATE LOCATION OF A PROPOSED PIPELINE EASEMENT.
2. THIS DOCUMENT DOES NOT REPRESENT A LAND SURVEY AND IS NOT INTENDED TO DEPICT THE FINAL ALIGNMENT
3. COORDINATE SYSTEM: UTM ZONE 14 NORTH, NAD83, US SURVEY FEET

#### PRELIMINARY PIPELINE ROUTE

DRAWN BY: AC	SUMMIT CARBON SOLUTIONS MIDWEST CARBON EXPRESS ROSE DOTZENROD  TAX ID: 07-0000-01605.001 TRACT NUMBER: ND-RI-324-096.000	
CHECKED BY: JW		
MAP DATE: 12/3/2021		
SCALE: 1 inch = 638'		
REV NO.	DATE	DESCRIPTION
E	12/6/2022	REVISED PARCEL BOUNDARY
F	12/19/2022	REVISED WORKSPACE
DRAWING NO. C-MCE-ACQ-ND-RI-324-096.000		PROJECT NO. 450959
		SHEET NO. 01 of 01

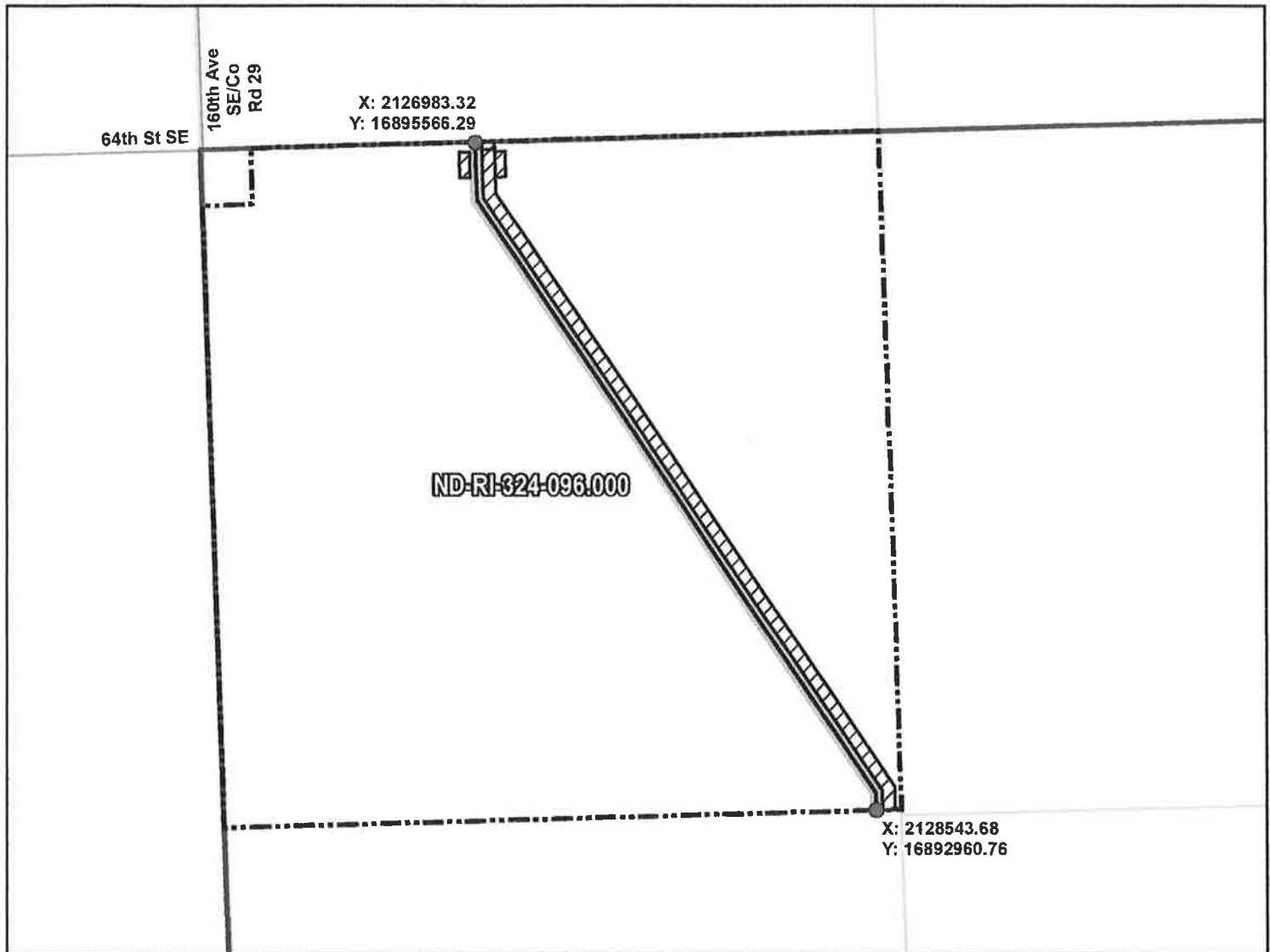


**EXHIBIT "B"**  
**PRELIMINARY ROUTE**  
**RICHLAND COUNTY, NORTH DAKOTA**



**VICINITY MAP**  
**N.T.S.**

**SEC. 26 T135N R51W**



**ROUTING LENGTH = 3079.735 FT +/-**

**IMPACTS: PIPELINE EASEMENT = 3.535 AC. +/- / TEMPORARY CONSTRUCTION EASEMENT = 3.719 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 ROSE DOTZENROD  TAX ID: 07-0000-01605.001 TRACT NUMBER: ND-RI-324-096.000	
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F	12/19/2022	REVISED WORKSPACE	
DRAWING NO. BW-MCE-ACQ-ND-RI-324-096.000		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 ten inches (10") 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.



SUMMIT  
CARBON  
SOLUTIONS

NORTH DAKOTA: RICHLAND COUNTY

CALCULATION SHEET

Tract Number: ND-RI-324-096.000  
Landowner Name: Rose Dotzenrod ETUX  
Pipeline Easement Footage 3,079.735 feet (+/-)

Date 1/21/23

EASEMENT COMPENSATION

Easement Type	Acres		Price Per Acre		Total Easement
Permanent Pipeline	3.535	X	\$4,600.00	=	\$16,261.00
Temporary Construction	3.719	X	\$2,300.00	=	\$8,553.70
		X		=	
		X		=	
TOTAL EASEMENT COMPENSATION					\$24,814.70

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	196	\$1,176.00	7.254	=	\$8,530.70
Yr 2 - 80%	Soybean	\$13.00	47	\$611.00	7.254	=	\$3,545.76
Yr 3 - 60%	Corn	\$6.00	196	\$1,176.00	7.254	=	\$5,118.42
TOTAL CROP DAMAGES							\$17,194.88
Difference to settle							\$79,313.42

TOTAL COMPENSATION **\$121,323.00**

Acceptance

Landowner Signature \_\_\_\_\_

Date \_\_\_\_\_

Landowner Signature \_\_\_\_\_

Date \_\_\_\_\_

## Request for Taxpayer Identification Number and Certification

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

► Go to [www.irs.gov/FormW9](http://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.	
	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 <b>one</b> 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 type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____		
<b>Note:</b> 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) _____		
(Applies to accounts maintained outside the U.S.)		
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:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person ►	Date ►
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## 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](http://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.