

There will be an
Executive Session
following the
meeting on
Monday,
October 18, 2021



October 18, 2021

6:00 P.M.
H.S. Library

Mr. Todd Engel
President
Region III

Mr. Steve Rupert
Vice President
Region II

Mrs. Cathy Bachman
Treasurer
Region III

Mrs. Sue Bowman
Region I

Mrs. Diane Cramer
Region II

Mr. Micah LaBarre
Region I

Mr. Steve Shope
Region II

VACANT
Region II

VACANT
Region III

Dr. Mark Stamm
Superintendent

Mrs. Jamie Mowrey
Board Secretary

Mr. Fred Holland
Solicitor

Agenda

Work Session of the Board

The board may take action on any items that may properly come before the board.

Opening

Call to Order

Silent Meditation & Pledge of Allegiance

Roll Call

Preliminary Comments on Agenda Items

Action Items

1. Appointment of New Board Members
 - a. Region 1 – Attachment #1
 - b. Region 3 – Attachment #2
2. Wells Fargo Trust Desolation – Action Required – Attachment #3

Superintendent's Items for Discussion

1. Grant Updates:
 - a. ESSER
 - b. EITC – Bridges to Learning
 - c. ERATE – Emergency Connectivity Grant
2. Athletic Coaches – 15 Participant Rule
3. School Colors – Official Style Guide – Color Guide
4. Health and Safety Updates:
 - a. COVID Update and New DOH Process Updates
 - b. Educational Supports
 - c. Panorama Student Survey Brief
 - d. At-Home Tests
5. Strategic Planning Updates:
 - a. Mission
 - b. Vision
 - c. Core Beliefs
 - d. Priority Areas
6. In-Service Day Update
7. Board Meeting – Work Session
 - a. Work Session First Monday 6PM
 - b. Regular Board Meeting Third Monday 7PM
8. Principal Spotlights
 - a. Central
 - b. Rommelt
 - c. JR/SR High School

Old Business

New Business

Courtesy to the Floor

Final Remarks by Board Members

Adjournment

BEN BRIGANDI

Jamie Mowrey
Business Manager
South Williamsport School District

Oct. 1, 2021

Jamie,

This is a letter of application for one of the newly opened seats on the South Williamsport school board. I live at _____ which puts me in Region I, and that is one of the open spots. I am writing to you at the direction of board president Todd Engel, with whom I've had some exchanges about the openings this past week.

I have two children at Rommelt. As you can see from my resume, I am an instructor at Lycoming College. Before that, I was sports editor at the Williamsport Sun-Gazette for nearly two decades. At Lycoming, I have taught students from not only local schools, but also several states away. Life changes fast with a high school diploma in hand, and it's up to us to make sure our students are as prepared as possible.

At the Sun-Gazette, I met regularly with not only the public readership, but school parents across the coverage area. Being open, honest, and available has always been the best policy for the best relationships.

I would love to discuss this open position further with anyone interested. I can be reached at

Best regards,

Ben Brigandi

October 7, 2021

Dear Jamie Mowery,

Please accept this letter and accompany resume as an expressed interest in the Board vacancy for Region I in the South Williamsport Area School District.

My home for the last twenty years has been South Williamsport.

I am a retired educator with thirty-five years of experience at the high school, community college and university level.

Since retirement, I have served on several Boards in the community and continue to do extensive international teaching.

My interest in the vacancy is to learn more about the internal workings of the school district and to cultivate an opportunity to better serve my community.

Thank you for your consideration.

Lawrence Fryda

Lawrence Fryda

Jessica Smith

Region 1 School Board Position

School Board Members
C/O Jamie Mowrey
SWASD
South Williamsport, PA 17702

Dear School Board Members,

I would like to express my interest in becoming a member of the South Williamsport Area School Board. I am married with 3 children, 2 of whom are already in the district, so I am very invested in the future of South Williamsport.

My job as a Property Manager and a Pharmacy Technician allows me to interact with different people daily. There are many high stress situations that I have dealt with in my line of work over the years and I feel confident with the current state of Affairs I would be prepared for any situation. I have been on the Elementary PTO for the last 3 years and feel that can benefit the Board. I coach different sports in the district so I will continue to have the kids and their safety be at the forefront of my mind.

I have also attached my resume for your records and can be available to answer any questions you might have. I really appreciate the opportunity to apply for this position and hope you will see that I am the best person for the job. Thank you for your consideration and I hope to hear from you soon.

Sincerely,

Jessica Smith

Enclosure

Letter of Introduction

Dear Secretary of the SWASD School Board,

My name is Tom Henderson of

I was born and raised here in 1950. So, this is my hometown. A 1968 graduate of South Williamsport Area School District (SWASD) after which I graduated from Kutztown University with a BA in Elementary and taught 3 ½ years in the Hamburg Area School District. A 1982 graduate of Practical Bible Training School in Pastoral Studies. I am a 6-year veteran of the Army Reserves from 1970-1976 and a former substitute teacher in the district for 12 years. I am currently the music minister at Tabernacle Baptist Church of Williamsport, a Deacon, the adult Sunday School teacher and caretaker of the property.

My wife and I are native to the area, having both graduated from South and then the year of the '72 flood, we were married and will celebrate 50 years next year. We have been blessed with 4 married children and 13 grandchildren, all of whom are active in the Lord's work in local churches as Pastors and Children's Ministry Directors.

Why do I want to fill this vacancy for school director in the third region? This is our home and I believe I bring much experience to the plate in education and family. I am Pro-Life and believe parents should have a positive impact on the education for their children and would represent their views in the school district. As a taxpayer, I understand the impact and the integrity of hard-working citizens of this important school district and will strive to encourage strong families in our community. Because of that, I am currently serving on the Comprehensive Planning Committee at SWASD to promote a vision, mission, and future for our school district.

Please consider me for this vacant position.

Thank you,

Thomas L. Henderson

A handwritten signature in cursive script that reads "Thomas L. Henderson". The ink is dark and the signature is fluid, with the first name "Thomas" being the most prominent part.

October 11, 2021

South Williamsport Area School District
515 West Central Avenue
South Williamsport, PA 17702

Dr. Stamm and SWASD School Board

I wish to express my interest in one of the vacant seats on the SWASD school board. As a resident of Duboistown, I believe that I reside in region three. I am certainly qualified by education, professional experience, and formal and informal working knowledge of the district. My qualifications include the following highlights:

- Thirty years of experience in the district as secondary English teacher
- English department chair
- Career Pathways chair
- Class Advisor
- Club sponsor
- PTO booth volunteer
- Faculty mentor
- Strategic Planning Committee member
- SWAEA contract negotiating team and past president
- STAR Team member
- Graduate of SWAHS Class of 1975

I hope this proves adequate qualification for the vacant position on the board.

Sincerely

A handwritten signature in dark ink, appearing to read "John A. Hitesman". The signature is written in a cursive, slightly slanted style.

John Hitesman

DATE: September 26, 2021
SUBJECT: Vacant Region III seat
TO: South Williamsport Area School Board
FROM: Jonathan R THOMPSON

I respectfully request consideration for the appointment to the vacant region III seat on the South Williamsport Area School Board.

I have resided at _____ since 2017. I, along with my wife, grew up in the greater Williamsport Area. Our son is also currently enrolled in kindergarten at Central Elementary. In recent years I have been an active participant in various youth sports leagues in South Williamsport. Through those interactions I have developed relationships with a large group of parents who have children that attend the South Williamsport Area School District.

My career path has always taken me toward the path of service to the community. Working initially for Lycoming County prior to taking a position at the Department of Justice, Lewisburg SMU. I then enlisted into the ranks of the Pennsylvania State Police, where I am currently employed as a Trooper.

Throughout my life I have been blessed with interactions and relationships involving a large variety of people from a diverse background of organizations, beliefs, ages, religions, classes, and education.

I have always been tasked with the responsibility of making critical decisions in the face of a wide variety of variables. I feel truly confident that if given the honor of serving on the board, my life experience and drive to build a connection with the community will serve as an asset. Not only to Region III, but to the future success of the South Williamsport Area School District and its students.

Respectfully,

Jonathan THOMPSON



AUG 27 2021
Wealth Management
MAC D4001-065
100 N Main Street
Winston-Salem, NC 27101

July 26, 2021

Fred Holland, Esquire
Murphy, Butterfield & Holland PC
442 William St
Williamsport PA 17701

Subject: Closing of Area Scholastic Awards Trust Fund
Account Number: 1513110561

Dear Fred Holland:

As you know, Wells Fargo Bank, N.A. is the current trustee of the Area Scholastic Awards Trust Fund, which is now in the process of closing as a result of the court Order dated July 15, 2021. The South Williamsport School District is entitled to 4% of the trust and we need your help to complete this process and provide you with your share of the trust assets.

Enclosed with this letter, you will find a copy of the Order that includes a list of proposed distributions. Also enclosed is a current list of trust assets. Please note that these documents represent a "snapshot" of the trust account holdings as of the date the documents were produced. Market values will change over time, and there may be some deviations from the Order due to changes in the holdings, additional cash receipts, or expenses as we finalize the closing process. The overall percentages, however, will remain unchanged.

Please complete and return the following forms

You will find a series of forms that need to be completed and returned to us. A postage-paid return envelope is included for your convenience.

1. Form W-9 & Corporate Resolution

Complete Form W-9 for both identification and tax-reporting purposes. As trustee, we must report to the IRS any taxability associated with distributions from the trust. For the form to be acceptable, be sure to provide your physical address (street number and name, city, state, and zip code) and sign and date it.

As a charitable organization, please complete Form W-9 and also provide a copy of your charity's *IRS Determination Letter*, if applicable, along with a copy of your current *Corporate Resolution* identifying the individual(s) authorized to sign on behalf of your organization. An authorized signer should sign the enclosed forms.

2. Refunding Agreement

By signing this *Agreement*, you agree to reimburse Wells Fargo Bank, N.A., as Trustee, any amount found to be more than the amount properly transferred to you and to pay your proportionate share of any charges or expenses due and payable by the Trust.

3. Direction to Distribute/Transfer Assets Form

Review all the terms, notes, and disclaimers presented on this form. Once you complete it, sign your name in front of a notary and have the notary stamp the form.

- If you elect to receive your share of the trust *in-kind*, please provide a copy of the Account Assets to your broker or financial advisor for review.
- As applicable, include in the return envelope any and all broker account transfer forms and delivery instructions with the direction form. Without these additional documents, distribution of the assets may be significantly delayed.

When we receive the *Form W-9, Corporate Resolution, Refunding Agreement, and Distribution* forms (including account transfer forms and delivery instructions) from each beneficiary, we will distribute the trust assets and close the account.

If you have questions, please contact me directly via email at michael.boyles@wellsfargo.com or by phone at 336-486-4705, Monday – Friday, 8:00 a.m. to 5:00 p.m. Eastern Time.

Thank you.

Sincerely,



Michael Boyles, CTFA
Vice President, Senior Fiduciary Administrator

Enclosures

IN THE COURT OF COMMON PLEAS
LYCOMING COUNTY, PENNSYLVANIA
ORPHANS' COURT DIVISION

In re:

Houseknecht - Adams
Scholastics Trust, also known as
Area Scholastics Award Trust

No. 41-21-0265

ORDER

AND NOW, this 18th day of July, 2021, upon consideration of the Petition to Terminate Trust and any responses, and after consideration of the facts and circumstances as well as the terms of the Declaration of Trust, the Petition is hereby GRANTED.

The Court finds that, given the size of the annual distributions to the multiple students in several school districts, the principal value of the Trust assets and the expense associated with on-going administration of the Trust, and with the consent of the Recipient Organizations, it is appropriate to terminate the Trust and pay the balance of the assets of the Trust in proportion to the distributions currently being received by each Recipient Organization.

IT IS THEREFORE DIRECTED AND ORDERED that the assets of the terminated Trust shall be distributed between the four (4) Recipient Organizations in the following manner:

- 92.2% to The First Community Foundation Partnership of Pennsylvania ("Foundation"), who will hold and invest the funds for the benefit of students attending the Montoursville Area High School;
- 0.2% to The Loyalsock Township School District for its general scholarship program;

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LYCOMING COUNTY
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DAVID A. JEFFERY
REC'D

- 4% to The South Williamsport School District for the benefit of students attending the South Williamsport Area High School; and
- 3.6% to the Repasz Band.

IT IS FURTHER ORDERED that each Recipient Organization, except Loyalsock Township School District as described more fully below, shall maintain the assets it receives in a separate fund for the award of scholarships under any terms and restrictions designated by donors.

IT IS FURTHER ORDERED that, in the case of the Montoursville Area School District, the funds are to be consolidated for the award of a single scholarship to a Montoursville Area School District Student utilizing criteria reflecting, other than as to school districts other than the Montoursville School District, the intent expressed in paragraph 6 of the Houseknecht-Adams Trust instrument. The scholarship thus created will be perpetual as a permanent component fund of the Foundation, and the Montoursville Area School District shall perpetuate the memory of all known donors to the trust by publishing their names in connect with the scholarship awarded.

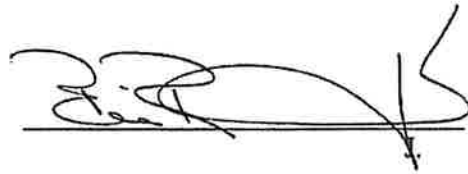
IT IS FURTHER ORDERED, with respect to the South Williamsport Area School District, that funds shall be segregated so that awards for each of the three funds attributable to that District may continue to be given to individuals in accordance with the criteria provided to the District. However, consistent with the policy enacted by the South Williamsport Area School District, the District shall award each recipient the sum of \$250 per year until such time as the principal in the fund has been exhausted. The District shall accept additional contributions toward any of the funds if made in order to allow the awards to continue to be given for a longer period of time.

IT IS FURTHER ORDERED, with respect to Loyalsock Township School District, that the funds shall be placed in the District's general scholarship fund for distribution as part of the District's general scholarship program without further restriction;

IT IS FURTHER ORDERED that Wells Fargo Bank, N.A., as Trustee, shall complete its administration of the Trust and, after the payment from principal of Trustee's counsel fees, costs or other obligations of the Trust as set forth in the Second Amended Schedule of Distribution, distribute the remaining assets of the Trust in a manner that is consistent with the terms of this Order.

IT IS FURTHER ORDERED that Wells Fargo Bank, N.A. is fully discharged as Trustee upon the termination of the Trust and transfer of assets as set forth above.

BY THE COURT:



Distribution:

Kendra D. McGuire, Esquire, McNees Wallace & Nurick LLC, 570 Lausch Lane, Suite 200, Lancaster, PA 17601

Heather Vance Rittman, Senior Deputy Attorney General, Office of Attorney General, Charitable Trusts & Organizations Section, Strawberry Square, 14th Floor, Harrisburg, PA 17120

Fred Holland, Esquire, Murphy, Butterfield & Holland PC, 442 William Street, Williamsport, PA 17701, Solicitor - South Williamsport Area School District

Chris Kenyon, Esquire, McCormick Law Firm, 835 West Fourth Street, Williamsport, PA 17701, Specially appointed Solicitor - Montoursville School District and Loyalsock Township School District

Judy Shellenberger, Business Manager, Repasz Band, 117 West Hills Drive, Williamsport, PA 17701

Susellen Clouser, 1300 Fairview Drive, Montoursville, PA 17754

Rae J. Pentz, c/o Tracy Farrar, 3829 Sunset Cove Drive, Port Orange, FL 32129

Dr. and Mrs. Donald E. Shearer, 915 Elm Street, Montoursville, PA 17754

Mrs. Paul Seifrit, 322 Radnor Road, Baltimore, MD 21212-4415

Mr. and Mrs. Ronald Rupp, 1112 Fairview Drive, Montoursville, PA 17754

Cindy Wentzler, Estate of Kathleen Wertz, 90 Quaker State Road, Montoursville, PA 17754

Norma Loudenslager, 528 Southard Road, Trout Run, PA 17771-8806

Mr. and Mrs. Dennis Quinn, 1012 Claire Road, Montoursville, PA 17754

Mr. & Mrs. Raker, 4150 Rose Valley Road, Trout Run, PA 17771

Mary Anne Whitely, 1100 Curlew Road, Lot 172, Dunedin, FL 34698

Mrs. Ted Strein, 701 Mulberry Street, Montoursville, PA 17754

IN THE COURT OF COMMON PLEAS
LYCOMING COUNTY, PENNSYLVANIA
ORPHANS' COURT DIVISION

In re:

Houseknecht - Adams	:	No. 41210265
Scholastics Trust, also known as	:	
Area Scholastics Award Trust	:	

SECOND AMENDED SCHEDULE OF PROPOSED DISTRIBUTION

Principal Balance on Hand as of December 31, 2020*	\$216,574.77
Income Balance on Hand as of December 31, 2020	<u>\$1,481.87</u>
Combined Principal and Income Balance on Hand as of December 31, 2020*	\$218,056.64
Less reserve for McNees Wallace & Nurick LLC – legal fees**	\$(15,250.00)
Less reserve for Lycoming County Clerk of the Orphans' Court Filing Fee for Petition and Account	\$(1,067.00)
Combined Balance Available for Distribution as of December 31, 2020*	<u>\$201,739.64</u>

PROPOSED DISTRIBUTIONS

To:	
Montoursville School District – 92.2% share	\$186,003.94
South Williamsport Area School District– 4% share	\$8,069.59
Loyalsock Township School District - .2% share	\$403.48
Repasz Band – 3.6% share	\$7,262.63

* Assets are invested and subject to change in value due to market fluctuation. Actual figure may vary due to market changes.

**Legal fees stated as a "not to exceed" figure; only fees for services performed will be charged.

Account Assets

Account Name: AREA SCHOLASTIC AWARDS TRUST FUND
Account Number: 1513110561

Market Value: \$216,536.21
Federal Cost / Book Value: \$170,059.65

	Asset ID	Units/PV/Shares	Market Value	Market Price	% Mkt.	Federal Cost	Unrealized G/L
AMER CENT SM CAP GRWTH-Y #5136 Minor Asset Type: MUTUAL FUNDS - EQUITY Industry Type: MUTUAL FUNDS	02508H311	359.7810	\$9,775.25	\$27.170001	4.500	\$6,443.06	\$3,332
ARTISAN MID CAP FUND-INS #1333 Minor Asset Type: MUTUAL FUNDS - EQUITY Industry Type: MUTUAL FUNDS	04314H600	147.8820	\$9,142.07	\$61.820032	4.200	\$5,676.27	\$3,466
INV OPP DEVELOP MKTS-R6 #7038 Minor Asset Type: MUTUAL FUNDS - EQUITY Industry Type: EMERGING MARKETS FUND-EQUITY	00143W859	279.6100	\$14,992.69	\$53.620006	6.900	\$9,408.87	\$5,584
JAMES ALPHA GL REAL EST-I #123 Minor Asset Type: MUTUAL FUNDS - EQUITY Industry Type: MUTUAL FUND-REAL ASSETS	470258823	214.0320	\$4,239.97	\$19.809982	2.000	\$4,224.99	\$15
MFS VALUE FUND-R6 #4810 Minor Asset Type: MUTUAL FUNDS - EQUITY Industry Type: MUTUAL FUNDS	55273H353	97.8160	\$5,070.78	\$51.839985	2.300	\$2,068.09	\$3,003
STERLING CAPITAL STRATON SMALL CAP Minor Asset Type: MUTUAL FUNDS - EQUITY Industry Type: MUTUAL FUNDS	85917K546	115.9380	\$9,729.52	\$83.920026	4.500	\$9,656.45	\$73
T ROWE PR OVERSEAS STOCK-I #521 Minor Asset Type: MUTUAL FUNDS - EQUITY Industry Type: INTERNATIONAL FUNDS	77956H435	649.2740	\$8,537.95	\$13.149995	3.900	\$6,445.58	\$2,092
TCW FUNDS SELECT EQUITIES-I #4730 Minor Asset Type: MUTUAL FUNDS - EQUITY Industry Type: ALLIANCE FUNDS @ .0025	87234N302	251.9690	\$10,880.02	\$43.179994	5.000	\$8,000.00	\$2,880
TOUCHSTONE MID CAP-INST #353 Minor Asset Type: MUTUAL FUNDS - EQUITY Industry Type: MUTUAL FUNDS	89155T649	203.0070	\$9,835.69	\$48.450004	4.500	\$7,858.21	\$1,977
WILLIAM BLAIR INTL GRW-R6 #8386 Minor Asset Type: MUTUAL FUNDS - EQUITY Industry Type: INTERNATIONAL FUNDS	969251552	81.1030	\$3,552.31	\$43.799983	1.600	\$3,000.00	\$552

* Asset held in Invested Income portfolio

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Account Assets

Account Name: AREA SCHOLASTIC AWARDS TRUST FUND
Account Number: 1513110561

Market Value: \$216,536.21
Federal Cost / Book Value: \$170,059.65

	Asset ID	Units/PV/Shares	Market Value	Market Price	% Mkt.	Federal Cost	Unrealized G/L
FIDELITY NEW MKRKT INC-Z #3323 Minor Asset Type: MUTUAL FUNDS TAXABLE Industry Type EMERGING MARKETS FUND-FIXED	31641Q755	269.7180	\$3,972.95	\$14.730014	1.800	\$3,987.54	\$(15)
METROPOLITAN WEST T/R BD-PLN #712 Minor Asset Type: MUTUAL FUNDS TAXABLE Industry Type MUTUAL FUNDS	592905764	2,131.4300	\$22,124.24	\$10.379998	10.200	\$20,997.87	\$1,126
MFS CORPORATE BOND-R6 #4812 Minor Asset Type: MUTUAL FUNDS TAXABLE Industry Type MUTUAL FUNDS	55274K702	317.8640	\$4,914.18	\$15.460008	2.300	\$5,000.00	\$(86)
PIMCO HIGH YIELD FD-INST #108 Minor Asset Type: MUTUAL FUNDS TAXABLE Industry Type MUTUAL FUNDS	693390841	1,151.5340	\$10,490.47	\$9.109996	4.800	\$10,228.14	\$262
PIMCO TOTAL RET FD-INST #35 Minor Asset Type: MUTUAL FUNDS TAXABLE Industry Type MUTUAL FUNDS	693390700	995.5780	\$10,403.79	\$10.450000	4.800	\$9,985.65	\$418
TCW EMRG MKRKT INC-PLAN #5721 Minor Asset Type: MUTUAL FUNDS TAXABLE Industry Type EMERGING MARKETS FUND-FIXED	872365713	987.0130	\$8,103.38	\$8.210003	3.700	\$7,919.63	\$184
SECURED MARKET DEPOSIT ACCOUNT Minor Asset Type: NON PROPRIETARY FUNDS Industry Type OTHER CASH EQUIVALENTS	99999Y944	2,243.9400	\$2,243.94	\$1.000000	1.000	\$2,243.94	\$0
* SECURED MARKET DEPOSIT ACCOUNT Minor Asset Type: NON PROPRIETARY FUNDS Industry Type OTHER CASH EQUIVALENTS	99999Y944	232.5400	\$232.54	\$1.000000	0.100	\$232.54	\$0
GOLDMAN ACTIVEBETA US LC ETF Minor Asset Type: CLOSED END FUNDS EQUITY Industry Type EQUITY FUNDS	381430503	200.0000	\$17,736.00	\$88.680000	8.200	\$11,691.75	\$6,044
ISHARES CORE S&P TOTAL U.S. ETF Minor Asset Type: CLOSED END FUNDS EQUITY Industry Type INDEX FUNDS	464287150	280.0000	\$28,235.20	\$100.840000	13.000	\$17,784.20	\$10,451

* Asset held in Invested Income portfolio

Account Assets

Account Name: AREA SCHOLASTIC AWARDS TRUST FUND
Account Number: 1513110561

Market Value: \$216,536.21
Federal Cost / Book Value: \$170,059.65

	Asset ID	Units/PV/Shares	Market Value	Market Price	% Mkt.	Federal Cost	Unrealized G/L
ISHARES MSCI USA QUALITY FAC ETF Minor Asset Type: CLOSED END FUNDS EQUITY Industry Type: INDEX FUNDS	46432F339	84.0000	\$11,552.52	\$137.530000	5.300	\$8,816.49	\$2,736
VANGUARD MIDCAP VIPER Minor Asset Type: CLOSED END FUNDS EQUITY Industry Type: INDEX FUNDS	922908629	45.0000	\$10,770.75	\$239.350000	5.000	\$8,390.38	\$2,380



Refunding Agreement

Trust/Estate Name: **AREA SCHOLASTIC AWARDS TRUST FUND**

Account Number: **1513110561**

In consideration of receiving the assets from the above referenced Trust/Estate, as a Beneficiary of the above referenced Trust/Estate, the undersigned hereby agree to return to Wells Fargo Bank, National Association ("Wells Fargo"), as Trustee and/or Executor of the above referenced Trust/Estate any amount found to be in excess of the amount properly transferred. Additionally, the undersigned agrees to pay the proportionate share of any debts, taxes or other charges or expenses of any kind which are due and payable by the above referenced Trust/Estate, not to exceed an amount equal to the value of the property distributed.

This agreement was executed this ____ day of _____, 20 ____, with the intention it be legally binding on me and my respective representatives, heirs and assignees.

Beneficiary 1 Name (Print)

X

Signature of Beneficiary 1 or Beneficiary's Authorized Representative

Beneficiary 2 Name (Print)

X

Signature of Beneficiary 2 or Beneficiary's Authorized Representative

Beneficiary 3 Name (Print)

X

Signature of Beneficiary 3 or Beneficiary's Authorized Representative



Direction to Distribute/Transfer Assets (with Email Instructions)

The purpose of this form is to allow you to direct Wells Fargo Bank as to how you would like to receive your distribution or transfer from the Wells Fargo Bank, N.A. ("Wells Fargo") account listed below. Complete Sections I, II, and III by making your selections and signing the *Authorization* while in the presence of a notary.

Account Name: AREA SCHOLASTIC AWARDS TRUST FUND

Account Number: 1513110561

All distributions are made in U.S. currency. Before completing the information below, please be aware of the following: The transfer of assets to an account titled in any name other than your individual name only may have significant legal and tax consequences. Wells Fargo cannot provide you with legal or tax advice. Such consequences include, but are not limited to: income, gift, and estate tax issues; estate planning and transfer issues; and issues regarding the characterization of property for purposes of asset division upon divorce or death. If you have any questions, please consult with your attorney or tax adviser about the legal and tax consequences of taking title to your share of the trust assets in the manner you choose below.

Section I: How would you like to receive your distribution? (select 1 of the following 2 options)

1. ☐ Transfer my share of the assets in kind to (select one):

☐ A new investment account with Wells Fargo. Please have a Wells Fargo financial advisor contact me.

☐ My existing Wells Fargo investment management/trust account of which I am an owner:

Account Number: _____

☐ My current brokerage account* (complete transfer paperwork attached):

Account Number: _____

Firm Name: _____

Broker/Advisor Name: _____

Broker/Advisor Telephone Number: _____

** I understand that if I elect to receive my distribution IN KIND, I will provide fully executed transfer paperwork from my receiving firm. This paperwork, often called a Transfer of Account (ToA) or Customer Account Transfer (CAT) form should be signed by me and my financial advisor, and it should be approved by the back office processing group of my receiving firm BEFORE I provide it to Wells Fargo. This paperwork should include specific instructions for any securities that need to be sold, and it should also include specific delivery instructions for any open-end mutual funds (fund account numbers provided by my receiving firm). I understand that delays may occur if I do not provide fully executed transfer paperwork from my receiving firm.*

2. ☐ Sell** my share of the securities and send the cash proceeds as follows (select one):

☐ via Check to my address of record: _____

☐ via Direct Deposit to my (select one):

☐ Checking account (voided check attached)

☐ Savings account (voided check and deposit slip attached)

*** I understand that if I elect option 2, you will sell my share of the securities and that such a sale may result in capital gains or losses being reported on my income tax return for the year in which I receive the distribution. If a voided check and/or deposit slip is not attached to these instructions, Wells Fargo will not be able to process my request for a transfer via ACH, and a check will be mailed to my address of record.*

Section II: Email Instructions

If you choose to communicate with Wells Fargo via email, provide your email address:

Please Note: Unless the governing document provides otherwise, Wells Fargo is authorized to accept and act upon direction, including for disbursements, from Client or an Authorized Representative that is communicated orally or in writing – specifically, via letter, fax, or email. For any direction received, in particular those received in writing, Wells Fargo in its sole discretion may require additional authentication and/or verification, which may include a phone call to the Client or Authorized Representative, before processing. Client is advised that written communication generally is not considered a reliable mode of communication, and therefore not recommended for time-sensitive matters. If time-sensitive instructions are delivered in writing, Client acknowledges that Wells Fargo will act within a reasonable time following its receipt of the instructions. Email includes both "secure email," which is email generated through either a secure online session or a Wells Fargo closed-end electronic communication system, and "unsecure email," email delivered over the Internet. Client acknowledges that unsecure email poses additional risks and generally is not considered a safe mode of communication. Accordingly, Client is advised against sending confidential information via unsecure email. For any communication delivered to Wells Fargo via email, Client understands that Wells Fargo will rely on the email address Client provides to Wells Fargo. Client agrees to promptly notify Wells Fargo of any change to or discontinuance of an email address previously provided. Client acknowledges that both fax and unsecure email may not be secure or reliable modes of communication and agrees to indemnify and hold Wells Fargo harmless from and against any liability, claim, loss, or expense it may incur as a result of its good faith reliance on written instructions that appear to have been delivered from Client or an Authorized Representative; this indemnity shall survive termination of the Account.

Section III: Authorizations

Printed Name

Telephone Number

Signature

Date (m/d/yyyy)

Corporation/Institution Name*

Title of Authorized Signer

Date (m/d/yyyy)

(If Corporation/Institution, authorized signers must attach current Corporate Resolution listing authorized signer(s)).

Important Tax Information – Please Read

Whether you receive a distribution of cash or securities from the trust, that distribution may affect your taxes. In general, the tax law provides that a beneficiary of a trust who receives all or a portion of the trust's taxable income for a particular year must report that income on his or her personal income tax returns for that year. If that is the case, you will receive a tax information letter from us for the year in which you will need to file. It's important that you have this information before completing your personal income tax returns. Please do not plan to finalize your annual income tax reporting until after you have received tax information from us, usually by February 28th of the year following the year of distribution. Consult your tax advisor for additional information.

Notary Certification (provide below or attach)

State of _____, County of _____

I, _____, Notary public for said County

and State, do hereby certify that _____,

personally appeared before me this day and acknowledged the due execution of the foregoing instrument.

WITNESS my hand and official seal this day of _____.

Signature

Seal

X _____

My Commission Expires: _____

Request for Taxpayer Identification Number and Certification

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

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

Print or type. See Specific Instructions on page 3.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	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.	6 City, state, and ZIP code
7 List account number(s) here (optional) 1573110571		
8 Requester's name and address (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 ►

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) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor [*]
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships*, earlier.

***Note:** The grantor also must provide a Form W-9 to trustee of trust.

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit www.irs.gov/identitytheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.