Guardian Healthcare Liquidating Trust

Post Office Box 8625, Columbia, SC 29202

Phone: 803-782-4947 Fax: 803-782-4949 Email: Guardian_Trust@att.net

November 22, 2010

To: All Service Providers

Effective October 12, 2010, Guardian Healthcare, Inc. was placed in Rehabilitation. This was done for financial reasons. On October 22, 2010, an Amended Order of Rehabilitation was entered against Guardian. The Amended Order provides for a number of things which include the following:

- An assumption of the policyholder contracts by Sterling Life Insurance Company effective 11/1/2010
- Authorization of a Liquidating Trust to handle all claims and liabilities incurred prior to 11/1/2010
- Authorization to transfer all unpaid claims and liabilities as of 10/31/2010 into the Liquidating Trust along with all assets then existing or subsequently acquired
- Sets 12/31/2011 as the deadline for filing proof of claims with the Liquidating Trust

Enclosed is a Proof of Claim form along with instructions for you to complete and return if you have unpaid health claims with dates of service prior to 11/1/2010. You must attach a UB or 1500 form for each unpaid health claim to the Proof of Claim. If you later discover additional unpaid health claims, you may amend your Proof of Claim any time prior to final approval notification from us.

If you have filed health claims with Guardian per the instructions on the member's insurance card (P O Box 4196, Scranton, PA 18505), you do not need to file them at that address again. If you have not yet filed your health claims at that address, please do so immediately. It is necessary for all unpaid health claims to be filed in order for the Liquidating Trust to get the correct adjudicated amount that would be due to you under the policy. Please note that you must filed claims both with your Proof of Claim form as well as the address on the member's card.

If you have a claim for amounts that constitute underpayment of prior claims, please complete a separate Proof of Claim for that amount and attach to it a list of the claims that you believe were underpaid. Please include the amount you were originally paid as well as a the amount of underpayment you are seeking to recover on each claim.

Once your Proof of Claim is filed, you will receive an acknowledgement from the Liquidating Trust. At a future time you will be sent a letter giving details of the amount approved under your Proof of Claim. That letter will include instructions on actions you must take if you disagree with the amount approved.

The Liquidating Trust will handle only unpaid health claims with dates of service prior to 11/1/2010. Health claims with a date of service 11/1/2010 and after are the responsibility of Sterling Life Insurance Company. Do not include them on your Proof of Claim form. Continue to file these claims as you have in the past at the address on the member's card.

The Amended Rehabilitation Plan and other documents may be found at http://doi.sc.gov/legal/Pages/receivershipcompanies.aspx. Please note that any address changes, questions, or other comments must be made in writing to the above address.

GUARDIAN HEALTHCARE LIQUIDATING TRUST

PROOF OF CLAIM

DEADLINE FOR FILING OF THIS PROOF OF CLAIM IS DECEMBER 31, 2011 READ THE INSTRUCTIONS <u>CAREFULLY</u> BEFORE COMPLETING THIS FORM

NAME: ADDRESS: CITY, STATE, ZIP: ALL DOCUMENTATION TO SUPPORT YOUR CLAIM MUST BE ATTACHED TO THE PROOF OF CLAIM IN ORDER FOR IT TO BE CONSIDERED CLAIM IS FOR (CHECK APPROPRIATE BOX) POLICYHOLDERS Claim is made for a specific loss or occurrence arising under the coverage of the policy (identify each such loss or occurrence). Claim is made for the return of unearned premium due to early cancellation. Was premium financed? Yes No If "yes," provide details of premium financing, including the name of the finance company, on a separate sheet. Amount of Premium/Consideration paid to date You must attach copies of cancelled checks or other evidence of your payment of premiums. CLAIMANTS (Other than Policyholders) Claim is made against a policyholder/insured of the above-named company. If claim arises from an accident please provide a descript the accident, police reports if available, medical bills, repair estimates or bills. Please provide sufficient information for the claim to be evaluated both as to fault and amount of damages claimed. Claim is made by an attorney for unpaid legal expenses. Claim is made by an agent or broker. Claim is made by a general creditor for unpaid invoices. All Other Claimants (On a separate sheet, describe nature of claim and the consideration given for it.) TOTAL AMOUNT OF CLAIM If the amount of the claim is unknown, insert the words "Unstated Amount." You may amend the amount of your claim until the final date of adjudication or court-established bar date to do so. No part of this debt has been paid, except						
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There are no setoffs or counterclaims to this debt, except						
STATUS OF CLAIM						
Claim is based on court judgment or settlement (attach order or agreement)						
Claim is currently pending in court (provide details and documentation)						
Claim has been filed with Guardian's third party administrator (TMG)						
Other insurance is available to cover this claim (provide details of other insurance policies)						
COMPLETE THIS SECTION FOR ADDRESS CHANGE ONLY Name NAME AND ADDRESS OF YOUR ATTORNEY (IF ANY) Name						
Address Address						
City, State, ZIP City, State, ZIP						
Telephone Telephone						
·						
The undersigned subscribes and affirms as true under the penalties of perjury as follows: that he/she has read the foregoing Proof of Claim and the contents thereof; that this claim is justly owing to the claimant and that there is no setoff, counterclaim, or defense to the claim thereto exc above stated; that the matters set forth above and in any accompanying documents are true to the best of his/her knowledge and belief; the payment of or on account of the aforesaid claim has been made to you except as above-stated. Claimant Telephone ()						
Print or Type Name of Claimant, Partner, Officer, Legal Representative						
Social Security Number or FEIN of Claimant Signature of Individual, Partner, Officer, or Legal Representative						

IMPORTANT – READ CAREFULLY INSTRUCTIONS FOR COMPLETING AND FILING A PROOF OF CLAIM IN THE GUARDIAN HEALTHCARE LIQUIDATING TRUST

- 1. GUARDIAN HEALTHCARE, INC. was determined to be insolvent and a Rehabilitation Order was issued by the Richland County Court of Common Pleas of South Carolina in case number 10-CP-40-7093 on October 12, 2010.
- 2. To have a claim considered in this liquidating trust proceeding, this Proof of Claim must be completed in detail. Information provided must be either printed or typewritten. You should file a separate Proof of Claim for each type of claim that is known to you. Attach additional sheets as necessary for any response. It is important that full documentation for any claim be submitted. IF YOU FAIL TO ADEQUATELY DESCRIBE AND DOCUMENT YOUR CLAIM, YOUR CLAIM MAY BE REJECTED OR DENIED.

3. FILING INFORMATION:

- a. You must complete and return this form even if your claim already has been filed with Guardian.
- b. Check the appropriate box, enter the amount claimed, and provide full documentation to support the claim.
- c. If your claim is for a specific loss claim, you <u>must</u> provide an explanation of the loss being asserted. If your claim is for a loss that already has a claim number established by Guardian, please include the claim number on your correspondence.
- d. If your claim is for the return of unearned premium, you <u>must</u> submit all documentation evidencing proof of premium payment.
- e. If your claim is for rent, services, supplies, legal services, adjustment services, equipment or any supplies, equipment and services provided to Guardian, then provide a detailed description including dates of service, details of contract and an itemization of charges.
- 4. THE PERSON FILING THIS PROOF OF CLAIM (the Claimant) <u>must</u> fill in his/her Social Security or FEIN number, phone number, and must sign and date the Proof of Claim. Claims filed by entities must be signed by an authorized representative of the entity. If an attorney represents you in this matter, you must also provide your attorney's name and address in the space provided.
- 5. All written documents supporting your claim must be filed with your Proof of Claim. If such documents are lost or destroyed, a statement of that fact and the circumstances of such loss or destruction must be filed under oath.
- 6. THE DEADLINE FOR FILING CLAIMS IS DECEMBER 31, 2011. Timely filing of a Proof of Claim should not be construed to mean that payment of your claim will be made.
- 7. **CHANGE OF ADDRESS:** If you move after sending in your Proof of Claim form, you are responsible for providing a current address. Failure to do so may result in your claim being barred from participating in any distribution of assets.
- 8. **THE COMPLETED PROOF OF CLAIM** form, properly signed and dated, should be mailed with supporting documentation to:

GUARDIAN HEALTHCARE LIQUIDATING TRUST POST OFFICE BOX 8625 COLUMBIA, SOUTH CAROLINA 29202

- 9. **GENERAL INFORMATION:** Your claim will be reviewed once it is returned to us. After all claims have been evaluated and approved by the Court, allowed claims will be paid by priority levels established under South Carolina law and to the extent the liquidating trust has available funds. We will <u>not</u> know the distribution percentage that can be paid on any individual claim until all claims are evaluated and all assets converted to cash. This process may take a number of years after the deadline for filing a Proof of Claim has passed, and we cannot state at this time whether any distribution of assets will be made on allowed claims.
- 10. You must complete and return the enclosed W-9 form with your Proof of Claim.

FILING A PROOF OF CLAIM DOES NOT BY ITSELF GUARANTEE COVERAGE OR ANY REFUND OF PREMIUM TO POLICYHOLDERS

MAKE AND KEEP A COPY FOR YOUR RECORDS

Form W-9 (Rev. December 2011) Department of the Treasury

Request for Taxpayer Identification Number and Certification

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

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	Nam	e (as shown on your income tax return)									
ge 2.	Busi	ness name/disregarded entity name, if different from above								••••••	
Print or type Specific Instructions on page	Check appropriate box for federal tax classification: Individual/sole proprietor C Corporation S Corporation Partnership Trust/estate										
	Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership)										
들 등	☐ Other (see instructions) ►										
Decific	Address (number, street, and apt. or suite no.) Requester's name and address							nal)			
See S	City,	state, and ZIP code									
	List	account number(s) here (optional)							•		
Par	til	Taxpayer Identification Number (TIN)									
	_	FIN in the appropriate box. The TIN provided must match the name given on the "Name	a" line	Social	security	/ numi	ber				
to avo	id ba	ckup withholding. For individuals, this is your social security number (SSN). However, for	or a			Г			П	$\overline{}$	
		en, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For othe				-		-			
		s your employer identification number (EIN). If you do not have a number, see <i>How to g</i>	et a		<u> </u>	L		L	<u></u>		
TIN on				Emplo	er iden	tificat	ion nu	nher		7	
	lote. If the account is in more than one name, see the chart on page 4 for guidelines on whose umber to enter.							=			
ridiffice	,, 10				-						
Part		Certification									
Under	pena	Ities of perjury, I certify that:									
1. The	nun	ber shown on this form is my correct taxpayer identification number (or I am waiting fo	r a numb	er to be	issued	to m	e), and	t			
Ser	vice	subject to backup withholding because: (a) I am exempt from backup withholding, or (IRS) that I am subject to backup withholding as a result of a failure to report all interest r subject to backup withholding, and	b) I have or divide	not bee	n notifi (c) the	ed by IRS h	the In	ternal tified r	Rever ne tha	nue t I am	
3. I an	naU	.S. citizen or other U.S. person (defined below).									
becaus interes genera	se yo t pai illy, p	In instructions. You must cross out item 2 above if you have been notified by the IRS to under have failed to report all interest and dividends on your tax return. For real estate transid, acquisition or abandonment of secured property, cancellation of debt, contributions ayments other than interest and dividends, you are not required to sign the certification on page 4.	sactions, to an indi	item 2 d ividual r	does no etireme	ot app ent an	oly. For ranger	r mort nent (l	gage RA), a	nd	
Sign Here		Signature of U.S. person ▶ D	ate >								
		Note: 15 and 15			- athar	A1		M 0 4			

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted

Purpose of Form

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

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

- 1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
 - 2. Certify that you are not subject to backup withholding, or
- 3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If 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 on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the 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 withholding on your share of partnership income.

The person who gives 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 is in the following cases:

- . The U.S. owner of a disregarded entity and not the entity,
- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 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.
- 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 not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS a percentage 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, 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 Part II instructions on page 3 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 the instructions below and the separate Instructions for the Requester of Form W-9.

Also see Special rules for partnerships on page 1.

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

Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name/disregarded entity name" line.

Partnership, C Corporation, or S Corporation. Enter the entity's name on the "Name" line and any business, trade, or "doing business as (DBA) name" on the "Business name/disregarded entity name" line.

Disregarded entity. Enter the owner's name on the "Name" line. The name of the entity entered on the "Name" line should never be a disregarded entity. The name on the "Name" line must be the name shown on the income tax return on which the income will be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a domestic owner, the domestic owner's name is required to be provided on the "Name" line. 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 the "Business name/disregarded entity name" line. If the owner of the disregarded entity is a foreign person, you must complete an appropriate Form W-8.

Note. Check the appropriate box for the federal tax classification of the person whose name is entered on the "Name" line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

Limited Liability Company (LLC). If the person identified on the "Name" line is an LLC, check the "Limited liability company" box only and enter the appropriate code for the tax classification in the space provided. If you are an LLC that is treated as a partnership for federal tax purposes, enter "P" for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter "C" for C corporation or "S" for S corporation. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the "Name" line) is another LLC that is not disregarded for federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the "Name" line.

Form W-9 (Rev. 12-2011) Page **3**

Other entities. Enter your business name as shown on required federal tax documents on the "Name" line. 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 the "Business name/ disregarded entity name" line.

Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the "Exempt payee" box in the line following the "Business name/disregarded entity name," sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following payees are exempt from backup withholding:

- 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 possession of the United States, or any of their political subdivisions or instrumentalities,
- 4. A foreign government or any of its political subdivisions, agencies, or instrumentalities. or
- 5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

- A corporation.
- 7. A foreign central bank of issue,
- 8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States.
- A futures commission merchant registered with the Commodity Futures Trading Commission,
 - 10. A real estate investment trust,
- 11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
 - 12. A common trust fund operated by a bank under section 584(a),
 - 13. A financial institution
- 14. A middleman known in the investment community as a nominee or custodian, or
- 15. 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 15.

IF the payment is for	THEN the payment is exempt for				
Interest and dividend payments	All exempt payees except for 9				
Broker transactions	Exempt payees 1 through 5 and 7 through 13. Also, C corporations.				
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5				
Payments over \$600 required to be reported and direct sales over \$5,000 '	Generally, exempt payees 1 through 7 ²				

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

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. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on page 2), 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 the chart on page 4 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 Social Security Administration 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. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, 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 domestic 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, below, and items 4 and 5 on page 4 indicate 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 the "Name" line must sign. Exempt payees, see *Exempt Payee* on page 3.

Signature requirements. Complete the certification as indicated in items 1 through 3, below, and items 4 and 5 on page 4.

- 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.

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, and payments for services paid by a federal executive agency.

- 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 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), 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

Factble born of seconds						
For this type of account:	Give name and SSN of:					
Individual Two or more individuals (joint account)	The individual The actual owner of the account or, if combined funds, the first individual on the account '					
Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²					
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 ' The actual owner '					
 Sole proprietorship or disregarded entity owned by an individual 	The owner ³					
 Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A)) 	The grantor*					
For this type of account:	Give name and EIN of:					
Disregarded entity not owned by an individual	The owner					
8. A valid trust, estate, or pension trust	Legal entity ⁴					
Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation					
Association, club, religious, charitable, educational, or other tax-exempt organization	The organization					
11. Partnership or multi-member LLC	The partnership					
12. A broker or registered nominee	The broker or nominee					
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					
 Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulation 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.

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, social security number (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 Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system 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 at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: *spam@uce.gov* or contact them at *www.ftc.gov/idtheft* or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov 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. 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.

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.

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 on page 1.

^{*}Note. Grantor also must provide a Form W-9 to trustee of trust.