

# Request for Taxpayer Identification Number and Certification

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

▶ Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

<b>Print or type.</b>	<b>1</b> Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	<b>PHONE:</b> _____
	<b>2</b> Business name/disregarded entity name, if different from above _____	
<b>See Specific Instructions on page 3.</b>	<b>3</b> Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only <b>one</b> of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate  <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ <b>Note:</b> Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is <b>not</b> 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) ▶ _____	<b>4</b> 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>
	<b>5</b> Address (number, street, and apt. or suite no.) See instructions. _____	Requester's name and address (optional) _____
	<b>6</b> City, state, and ZIP code _____	
	<b>7</b> List account number(s) here (optional) _____	

<b>Part I Taxpayer Identification Number (TIN)</b> 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 <i>How to get a TIN</i> , later.  <b>Note:</b> If the account is in more than one name, see the instructions for line 1. Also see <i>What Name and Number To Give the Requester</i> for guidelines on whose number to enter.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="text-align: center;"><b>Social security number</b></td> </tr> <tr> <td style="width: 50%; text-align: center;"> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table> </td> <td style="width: 50%; text-align: center;"> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; 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<b>Part II Certification</b> 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.  <b>Certification instructions.</b> 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.	
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<b>Sign Here</b>	Signature of U.S. person ▶ _____	Date ▶ _____
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## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.  
**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

## Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
  - Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
  - Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
  - Form 1099-S (proceeds from real estate transactions)
  - Form 1099-K (merchant card and third party network transactions)
  - Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
  - Form 1099-C (canceled debt)
  - Form 1099-A (acquisition or abandonment of secured property)
- Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.  
*If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.*

**COOPERATIVE ELEVATOR CO.  
FORM W-9, LIEN, OFFSET RIGHTS AND TAX NOTICE**

Customer # \_\_\_\_\_

**GRANT OF LIEN AND OFFSET RIGHTS**

In consideration of the opportunity to do business with Cooperative Elevator Co. ("CEC"), the undersigned grants to CEC (and CEC reserves to itself) a security interest, lien, and rights of offset and recoupment in, to, and against all patronage refunds, distributions, and payments of any kind payable to the undersigned for amounts hereafter owing to CEC or its affiliates from the undersigned or any of its/his/her affiliates.

PATRON SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

**NOTICE TO NEW PATRONS**

CEC is organized as a cooperative. Accordingly, net margins or proceeds realized in excess of costs are refunded annually to patrons on the basis of business furnished to CEC during the year by such patrons. Not less than 20% of the annual patronage refund is paid in cash and the balance is paid in a written notice of allocation, to be redeemed in cash at a later date at the discretion of CEC's board of directors. Patronage refunds paid in cash and qualified written notices of allocation are deducted by CEC in its computation of taxable income and these net margins generally are not subject to corporate income taxes at the cooperative level. These patronage refunds are, however, taxable income to the patron recipient.

**CONSENT TO TAKE STATED DOLLAR AMOUNT OF WRITTEN NOTICES OF  
ALLOCATION INTO TAXABLE INCOME AND TO COMPLY WITH COOPERATIVE  
BYLAWS, RULES AND REGULATIONS**

I understand that by signing below I have consented to take during the current and all subsequent tax years (unless revoked by me in writing), the amount of any distribution with regard to my patronage and made in a written notice of allocation received from CEC, into my taxable income at the stated dollar amount in the taxable year in which such allocations are received by me. I also understand that by signing below, I have consented to and agreed to comply with the Cooperative's Articles of Incorporation, Bylaws, and other policies, rules and regulations.

PATRON SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

**PLEASE COMPLETE REVERSE SIDE**