Distribution Request Form

Protective Life Insurance Company (PLICO/"the Company")
Protective Life and Annuity Insurance Company (PLAIC/"the Company")

Customer Service Office:
P.O. Box 1928
Birmingham, AL 35201-1928
1-800-621-5001

Contract Owner ___________________________________

Contract Annuitant ________________________________

Contract Number __________________________________

Daytime Phone Number _____________________________

Plan Type ____

Section 1: Distribution Amount

Distributions may be subject to income tax and if made before age 59½ may be subject to an additional 10% IRS penalty. The company suggests that you consult an attorney, accountant, or tax advisor for information prior to requesting a distribution.

☐ **Full distribution will result in termination of contract.**

Check One: ☐ I hereby request a total SURRENDER of my contract/certificate (please enclose).

☐ I/we certify that this contract has been lost or destroyed. If it is found later, I/we agree to surrender it to the company without claim.

☐ **Partial distribution (check one below) must meet minimum withdrawal amount requirements for the product, except RMD's.**

Check One: ☐ Gross withdrawal $_________________: Deduct any withdrawal charges and tax withholding from the amount requested.

☐ Net withdrawal $___________________: Issue check for amount requested. Deduct any withdrawal charges and tax withholding separately.

☐ Interest only: Distribute all interest earnings from the fixed account. Will be processed as a gross withdrawal.

☐ Penalty free amount: Withdraw maximum amount without incurring surrender charges. Will be processed as a gross withdrawal.

☐ Required Minimum distribution (RMD): Will be calculated using a uniform distribution period that is based on IRS tables. If you have a spouse as sole beneficiary who is more than 10 years younger, your distributions will be based upon the joint life expectancy of you and your spouse. Does not apply to non-qualified or ROTH IRA contracts.

The withdrawal will be taken pro-rata from all existing Subaccounts / Fixed Accounts. Withdrawals from Guaranteed Period Accounts may incur a market value adjustment.

Section 2: Reason for Distribution (Not applicable to IRA and Non-Qualified contracts)

☐ Participant has attained age 59½

☐ Severance of employment after participant has attained age 55 - Date of severance _________/_________/_________

☐ Severance of employment - Date of severance _________/_________/_________

☐ Disability. By checking this box, I certify that I am unable to engage in substantial gainful employment due to an impairment that is of a continuing or permanent nature as defined under Internal Revenue Code Section 72(m)(7).

☐ Financial hardship. (complete Section 4)

Section 3: Vesting Instructions (for 401(a), 401(k), 403(b), 457, ORP & ARP Plans) This section must be completed by the Plan Administrator.

Are employer contributions vested?

☐ Yes ☐ No If no, indicate the percentage amount vested: _______________%

Section 4: Financial Hardship Distribution Under 403(b) Plans (Not Applicable to IRA and Non-Qualified Contracts)

For 403(b) and 401(a) plans, earnings accumulated after December 31, 1988 may not be distributed under financial hardship. Hardship withdrawals are available according to Internal Revenue Code Sections 401(k)(2) and related federal tax regulations, and must be made to satisfy an immediate heavy financial need.

Financial Hardship Need: (Please check one)

☐ Medical expenses incurred by me, my spouse or dependents

☐ Purchase of my principal residence (excluding mortgage payments)

☐ Tuition, related educational fees, room and board expenses for the next 12 months of post-secondary education for me, my spouse or dependents

☐ Preventing foreclosure on my principal residence or eviction from my principal residence

Available Resources

Prior to requesting a financial hardship distribution, you must use resources that are reasonably available to you to satisfy the financial hardship need, including assets of your spouse and minor children.

Indicate if you have used the following resources to satisfy your financial hardship need:	**Yes**	**No**
Liquidation of assets	☐	☐
Cessation of elective contributions or employee contributions under the plan	☐	☐
Loans or distributions from any plan maintained by the employer or any other employer	☐	☐
Commercial Loans	☐	☐
Reimbursement or compensation by insurance or otherwise	☐	☐

If you checked "No" to any of the above, you are not eligible for a financial hardship distribution, since you have not used resources that are reasonably available to you. The company reserves the right to require documentation to support your request for a financial hardship distribution.

Certification

I certify that all the information I have provided is accurate. I also certify that the amount of the distribution I have requested does not exceed the amount necessary to relieve my financial hardship need and that I have used all resources that are reasonably available to me to satisfy the financial need.

______________________________ ______________________________ ____________

Participant Name Participant Signature Date

Section 5: Mailing Instructions

Check One: ☐ Address of record ☐ Other (indicate address below)* ☐ This is a permanent address change

☐ I wish to use Electronic Funds Transfers (Direct Deposit). I authorize the company to correct electronically any overpayments of erroneous credits made to my account. **Please attach a voided check to this request.**

Please note - Express mail will not be delivered to a PO Box

______________________________ ________________ __________ __________

Street Address City State Zip Code

*** Notary Signature Required - ONLY when requesting funds be sent to a different address or different bank account than on file. See signature section 11.**

Section 6: Express Mail

☐ Please withdraw $15.00 from my account and express mail the check to the address indicated in the Mailing Instructions section. I understand that this constitutes a distribution from my account and the company will withhold the appropriate amount for federal income taxes (if withholding is elected). *Express fees may change based on mailing address but currently will not exceed $15.00.*

Section 7: Special Instructions

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Section 8: Tax Withholding for IRA's, Non-Qualified Accounts and Required Minimum Distributions Only

The Company is required to withhold ten percent (10%) of the federally taxable amount on distributions other than eligible rollover distributions, unless you elect not to have withholding apply. If you elect not to have withholding apply, you may be responsible for payment of estimated tax and you may incur tax penalties if the sum of the amount withheld and your estimated tax payments are not sufficient. Your election may be revoked at any time and will remain in effect until revoked. If you make no election, 10% will be withheld from the distribution.

Federal Withholding: ☐ Withhold 10% ☐ Do Not Withhold ☐ ______________ Specify % or $

State Withholding: ☐ Withhold as Required by State ☐ Do Not Withhold ☐ ______________ Specify % or $

Section 9: Tax Withholding for 403(b), ORP, ARP, 401(a), 401(k), and 457 Plans Only

The Company is required to withhold twenty percent (20%) of the federally taxable amount on all distributions unless the distribution is deemed a "Direct Rollover". State withholding may also be required. If you elect to have the company withhold more than 20%, please indicate this below. A participant may elect a direct rollover by instructing the Company to make distributions payable to the sponsor of an IRA or eligible employer retirement plan.

Federal Withholding: ______________________ Specify % or $ (cannot be less than 20%)

State Withholding: ☐ Withhold as Required by State ☐ Do Not Withhold ☐ ______________ Specify % or $

Section 10: Additional 10% Tax if You Are Under Age 59½

If you receive a distribution before you reach age 59½ and you do not roll over the payment to an eligible retirement plan, then in addition to the regular income tax, you may have to pay an extra tax equal to 10% of the taxable portion of the payment. The additional 10% tax does not apply to your payment if it is (1) paid to you because you separate from service with your employer during or after the year you reach age 55, (2) paid because you retire due to disability, (3) used to pay certain medical expenses, (4) paid to you as part of a Qualified Domestic Relations Order, or (5) paid to you as a corrective distribution. Beginning in 1998, the additional 10% tax may be waived for distributions from IRAs for: (1) qualified higher education expenses, (2) health insurance premiums, or (3) qualified first-time homebuyer distributions. See IRS Form 5329 for more information on the additional 10% tax.

Section 11: Signatures

By signing below, the Owner(s), Participant and Plan Administrator hereby certify that the information provided in this request is complete and accurate, and understand that the Company will process this request according to the information provided. By signing below, the Participant acknowledges that he/she has been provided with the Special Tax Notice and affirmatively elects to process the distribution as requested. The special tax notice only applies to 403(b) and 457 plans. This affirmative election will waive the 30 day period to which the Participant is entitle to consider this distribution.

Name of Owner / Participant	Owner Signature / Participant Signature	Date
Name of Joint Owner	Joint Owner Signature	Date
Name of Plan Administrator (if any)	Plan Administrator Signature	Date
Agreed by: (Assignee Signature, if any)	Date	
Agreed by: (Irrevocable Beneficiary Signature, if any)	Date	

If the Owner or Participant (if other than Owner) resides in a Community Property State, we recommend that the spouse of the Owner or Participant (as applicable) join in signing this form. This is for the protection of both parties. Please sign and date below.

Spouse Signature Date

Spousal Consent for ERISA plans: I hereby consent to the request as stated above. I understand that a spouse is guaranteed certain rights to assets in this retirement account by federal law and that these include the right to a pre-retirement survivor's annuity and a joint and survivor annuity and that these rights could be diminished by chance to the contract.

☐ Participant has no legal spouse.

Spouse Signature Date

Witnessed by: (Plan Administrator or Notary Public Signature)

Title Date

Special Tax Notice Regarding Plan Payments
Safe Harbor Explanation for Plans Qualified Under
Section 403(b) Tax Sheltered Annuities
and Governmental 457(b) Plans

This notice explains how you can continue to defer federal income tax on your retirement savings in the The Company section 403(b) annuity or your governmental section 457(b) plan (the "Plan") and contains important information you will need before you decide how to receive your Plan benefits. Generally, most 403(b) annuities will have a Payor and governmental 457(b) plans will have a Plan Administrator.

This notice is provided to you by The Company (your "Payor") because all or part of the payment that you will soon receive from the Plan may be eligible for rollover by you, the Payor, or your Plan Administrator to a traditional IRA or an eligible employer plan. A rollover is a payment by you or the Plan Administrator of all or part of your benefit to another plan or IRA that allows you to continue to postpone taxation of that benefit until it is paid to you. Your payment cannot be rolled over to a Roth IRA, a SIMPLE IRA, or a Coverdell Education Savings Account (formerly known as an education IRA). An "eligible employer plan" includes a plan qualified under section 401(a) of the Internal Revenue Code, including a 401(k) plan, profit sharing plan, defined benefit plan, stock bonus plan, and money purchase plan; a section 403(a) annuity plan; a section 403(b) tax-sheltered annuity; and an eligible section 457(b) plan maintained by a governmental employer (governmental 457 plan).

An eligible employer plan is not legally required to accept a rollover. Before you decide to roll over your payment to another employer plan, you should find out whether the plan accepts rollovers and, if so, the types of distributions it accepts as a rollover. You should also find out about any documents that are required to be completed before the receiving plan will accept a rollover. Even if a plan accepts rollovers, it might not accept rollovers of certain types of distributions, such as after-tax amounts. If this is the case, and your distribution includes after-tax amounts, you may wish instead to roll your distribution over to a traditional IRA or split your rollover amount between the employer plan in which you will participate and a traditional IRA. If an employer plan accepts your rollover, the plan may restrict subsequent distributions of the rollover amount or may require your spouse's consent for any subsequent distribution. A subsequent distribution from the plan that accepts your rollover may also be subject to different tax treatment than distributions from this Plan. Check with the administrator of the plan that is to receive your rollover prior to making the rollover.

If you have additional questions after reading this notice, you can contact your Payor at 1-800-621-5001 or your Plan Administrator.

Summary

There are two ways you may be able to receive a Plan payment that is eligible for rollover: 1) certain payments can be made directly to a traditional IRA that you establish or to an eligible employer plan that will accept it and hold it for your benefit ("DIRECT ROLLOVER"), or 2) the payment can be PAID TO YOU.

If you choose a DIRECT ROLLOVER:

- Your payment will not be taxed in the current year and no income tax will be withheld.
- You choose whether your payment will be made directly to your traditional IRA or to an eligible employer plan that accepts your rollover. Your payment cannot be rolled over to a Roth IRA, a SIMPLE IRA, or a Coverdell Education Savings Account because these are not traditional IRAs.
- Your payment will be taxed later when you take it out of the traditional IRA or the eligible employer plan. Depending on the type of plan, the later distribution may be subject to different tax treatment than it would be if you received a taxable distribution from this Plan.

If you choose to have a Plan payment that is eligible for rollover PAID TO YOU:

- You will receive only 80% of the taxable amount of payment, because the Plan Administrator or Payor is required to withhold 20% of the payment and send it to the IRS as income tax withholding to be credited against your taxes.
- The taxable amount of your payment will be taxed in the current year unless you roll it over.
- You can rollover all or part of the payment by paying it to your traditional IRA or to an eligible employer plan that accepts your rollover within 60 days after you receive the payment. The amount rolled over will not be taxed until you take it out of the traditional IRA or the eligible employer plan.
- If you want to roll over 100% of the payment to a traditional IRA or an employer plan, you must find other money to replace the 20% of the taxable portion that was withheld. If you roll over only the 80% that you received, you will be taxed on the 20% that was withheld and that is not rolled over.

Your Right to Waive the 30-Day Notice Period. Generally, neither a direct rollover nor a payment can be made from the Plan until at least 30 days after your receipt of this notice. Thus, after receiving this notice, you have at least 30 days to consider whether or not to have your withdrawal directly roll over. If you do not wish to wait until this 30-day notice period ends before your election is processed, you may waive the notice period by making an affirmative election indicating whether or not you wish to make a direct rollover. Your withdrawal will then be processed in accordance with your elections as soon as practical after it is received by the Plan Administrator or Payor.

I. Payments That Can And Cannot Be Rolled Over

Payments from the Plan may be "eligible rollover distributions." This means they can be rolled over to a traditional IRA or to another eligible employer plan that accepts rollovers. Payments from a plan cannot be rolled over to a Roth IRA, a SIMPLE IRA, or a Coverdell Education Savings Account. Your Plan Administrator or Payor should be able to tell you what portion of your payment is an eligible rollover distribution.

After-Tax Contributions.

If you made after-tax contributions to the Plan, these contributions may be rolled into either a traditional IRA or to certain employer plans that accept rollovers of the after-tax contributions. The following rules apply:

a) Rollover into a Traditional IRA. You can rollover your after-tax contributions to a traditional IRA either directly or indirectly. Your Plan Administrator or Payor should be able to tell you how much of your payment is the taxable portion and how much is the after-tax portion.

If you rollover after-tax contributions to a traditional IRA, it is your responsibility to keep track of, and report to the Service on the applicable forms, the amount of these after-tax contributions. This will enable the nontaxable amount of any future distributions from the traditional IRA to be determined.

Once you rollover your after-tax contributions to a traditional IRA, those amounts CANNOT later be rolled over to an employer plan.

You can also rollover after-tax contributions from a section 403(b) tax-sheltered annuity to another section 403(b) tax-sheltered annuity using a direct rollover if the other tax-sheltered annuity provides separate accounting for amounts rolled over, including separate accounting for the after-tax employee contributions and earnings on those contributions. You CANNOT rollover after-tax contributions to a governmental 457 plan. If you want to rollover your after-tax contributions to an employer plan that accepts these rollovers, you cannot have the after-tax contributions paid to you first. You must instruct the Plan Administrator or Payor of this Plan to make a direct rollover on your behalf. Also, you cannot first rollover after-tax contributions to a traditional IRA and then roll that amount into an employer plan.

Payments Spread Over Long Periods

You cannot roll over a payment if it is part of a series of equal (or almost equal) payments that are made at least once a year and that will last for:

- your lifetime (or a period measured by your life expectancy), or
- your lifetime and your beneficiary's lifetime (or a period measured by your joint life expectancies), or
- a period of 10 years or more.

Required Minimum Distributions.

Beginning in the year you reach age 70 1/2 or retire, whichever is later, a certain portion of your payment cannot be rolled over because it is a "required minimum payment" that must be paid to you.

Hardship Distribution or Distributions Due to an Unforeseeable Emergency.

A hardship distribution or a distribution due to an unforeseeable emergency cannot be rolled over.

Corrective Distributions.

A distribution that is made to correct a failed nondiscrimination test or because legal limits on certain contributions were exceeded cannot be rolled over.

Loans Treated as Distributions.

The amount of a plan loan that becomes a taxable deemed distribution because of a default cannot be rolled over. However, a loan offset amount is eligible for rollover, as discussed in Part III below. Ask the Plan Administrator or Payor of your Plan if distribution of your loan qualifies for rollover treatment.

The payor of this Plan should be able to tell you if your payment includes amounts which cannot be rolled over.

II. Direct Rollover

A DIRECT ROLLOVER is a direct payment of the amount of your Plan benefits to a traditional IRA or an eligible employer plan that will accept it. You can choose a DIRECT ROLLOVER of all or any portion of your payment that is an eligible rollover distribution, as described in Part I above. You are not taxed on any taxable portion of your payment for which you choose a DIRECT ROLLOVER until you later take it out of the traditional IRA or eligible employer plan. In addition, no income tax withholding is required for any taxable portion of your Plan benefits for which you choose a DIRECT ROLLOVER. Your Plan might not let you choose a DIRECT ROLLOVER if your distributions for the year are less than $200.

Direct Rollover to a Traditional IRA. You can open a traditional IRA to receive the direct rollover. If you choose to have your payment made directly to a traditional IRA, contact an IRA sponsor to find out how to have your payment made in a direct rollover to an IRA. If you are unsure of how to invest your money, you can temporarily establish a traditional IRA to receive the payment. However, in choosing a traditional IRA, you may wish to make sure that the traditional IRA you choose will allow you to move all or a part of your payment to another traditional IRA at a later date, without penalties or other limitations. See IRS Publication 590, Individual Retirement Arrangements, for more information on traditional IRAs (including limits on how often you can rollover between IRAs).

Direct Rollover to a Plan. If you are employed by a new employer that has an eligible employer plan, and you want a direct rollover to that plan, ask the plan administrator of that plan whether it will accept your rollover. An eligible employer plan is not legally required to accept a rollover. Even if your new employer's plan does not accept a rollover, you can choose a DIRECT ROLLOVER to a traditional IRA. If the employer plan accepts your rollover, the plan may provide restrictions on the circumstances under which you may later receive a distribution of the rollover amount or may require spousal consent to any subsequent distribution. Check with the Plan Administrator or Payor before making your decision.

Direct Rollover of a Series of Payments. If you receive a payment that can be rolled over to a traditional IRA or an eligible employer plan that will accept it, and it is paid in a series of payments for less than 10 years, your choice to make or not make a DIRECT ROLLOVER for a payment will apply to all later payments in the series until you change your election. You are free to change your election for any later payment in the series.

Change in Tax Treatment Resulting from a DIRECT ROLLOVER. The tax treatment of any payment from the eligible employer plan or traditional IRA receiving your DIRECT ROLLOVER might be different than if you received your benefit in a taxable distribution directly from the Plan. See the sections below entitled "Additional 10% Tax May Apply to Certain Distributions."

III. Payment Paid To You

If your payment can be rolled over (see Part I above) and the payment is made to you in cash, it is subject to 20% federal income tax withholding on the taxable portion (state tax withholding may also apply). The payment is taxed in the year you receive it unless, within 60 days, you roll it over to a traditional IRA or an eligible employer plan that accepts rollovers. If you do not roll it over, special tax rules may apply.

Income Tax Withholding:

Mandatory Withholding. If any portion of your payment can be rolled over under Part I above and you do not elect to make a DIRECT ROLLOVER, the Plan is required by law to withhold 20% of the taxable amount. This amount is sent to the IRS as federal income tax withholding. For example, if you can rollover a taxable payment of $10,000, only $8,000 will be paid to you because the Plan must withhold $2,000 as income tax. However, when you prepare your income tax return for the year, unless you make a rollover within 60 days (see "Sixty-Day Rollover Option" below), you must report the full $10,000 as a taxable payment from the plan. You must report the $2,000 as tax withheld, and it will be credited against any income tax you owe for the year. There will be no income tax withholding if your payments for the year are less than $200.

Voluntary Withholding. If any portion of your payment is taxable but cannot be rolled over under Part I above, the mandatory withholding rules described above do not apply. Complete the appropriate section on the applicable request form.

Sixty-Day Rollover Option. If you receive a payment that can be rolled over under Part I above, you can still decide to rollover all or part of it to a traditional IRA or to an eligible employer plan that accepts rollovers. If you decide to rollover, you must contribute the amount of the payment you received to a traditional IRA or eligible employer plan within 60 days after you receive the payment. The portion of your payment that is rolled over will not be taxed until you take it out of the traditional IRA or the eligible employer plan.

You can rollover up to 100% of your payment that can be rolled over under Part I above, including an amount equal to the 20% of the taxable portion that was withheld. If you choose to roll over 100%, you must find other money within the 60-day period to contribute to the traditional IRA or the eligible employer plan, to replace the 20% that was withheld. On the other hand, if you rollover only the 80% of the taxable portion that you received, you will be taxed on the 20% that was withheld.

Example: The taxable portion of your payment that can be rolled over under Part I above is $10,000, and you choose to have it paid to you. You will receive $8,000, and $2,000 will be sent to the IRS as income tax withholding. Within 60 days after receiving the $8,000, you may rollover the entire $10,000 to a traditional IRA or an employer plan. To do this, you rollover the $8,000 you received from the Plan, and you will have to find $2,000 from other sources (your savings, a loan, etc.). In this case, the entire $10,000 is not taxed until you take it out of the traditional IRA or employer plan. If you rollover the entire $10,000, when you file your income tax return you may get a refund of the $2,000 withheld. If, on the other hand you rollover only $8,000, the $2,000 you did not roll over is taxed in the year it was withheld. When you file your income tax return you may get a refund of part of the $2,000 withheld. (However, any refund is likely to be larger if you rollover the $10,000.)

Additional 10% Tax If you are Under Age 59 1/2 from a section 403(b) annuity. If you receive a payment before you reach age 59 1/2 and you do not roll it over, then, in addition to the regular income tax, you may have to pay an extra tax equal to 10% of the taxable portion of the payment. The additional 10% tax generally does not apply to (1) payments that are paid to you because you sever employment with your employer during or after the year you reach age 55, (2) payments that are paid because you retire due to disability, (3) payments that are paid to you as equal (or almost equal) payments over your life or life expectancy (or you and your beneficiary's lives or life expectancies), or (4) payments that are paid directly to the government to satisfy a federal tax levy, (5) payments that are paid to an alternate payee under a qualified domestic relations order, or (6) payments that do not exceed the amount of your deductible medical expenses. See IRS Form 5329 for more information on the additional 10% tax.

The additional 10% tax will not apply to distributions from a governmental 457 plan, except to the extent the distribution is attributable to an amount you rolled over to the governmental 457 plan (adjusted for investment returns) from another type of eligible employer plan or IRA. Any amount rolled over from a governmental 457 plan to another type of eligible employer plan or to a traditional IRA will become subject to the additional 10% tax if it is distributed to you before you reach age 59 1/2, unless one of the exceptions applies.

Repayment of Plan Loans. If your employment ends and you have an outstanding loan from your Plan, your Plan Administrator or Payor may reduce (or "offset") your balance in the Plan by the amount of the loan you have not repaid. The amount of your loan offset is treated as a distribution to you at the time of the offset and will be taxed unless you rollover an amount equal to the amount of your loan offset to another qualified employer plan or a traditional IRA within 60 days of the date of the offset. If the amount of your loan offset is the only amount you receive or are treated as having received, no amount will be withheld from it. If you receive other payments of cash or property from the Plan, the 20% withholding amount will be based on the entire amount paid to you, including the amount of the loan offset. The amount withheld will be limited to the amount of other cash or property paid to you. The amount of a defaulted plan loan that is a taxable deemed distribution cannot be rolled over.

IV. Surviving Spouses, Alternate Payees, and Other Beneficiaries

In general, the rules summarized above that apply to payments to employees also apply to payments to surviving spouses of employees and to spouses or former spouses who are "alternate payees." You are an alternate payee if your interest in the Plan results from a "qualified domestic relations order," which is an order issued by a court, usually in connection with a divorce or legal separation.

If you are a surviving spouse or an alternate payee, you may choose to have a payment that can be rolled over, as described in Part I above, paid in a DIRECT ROLLOVER to a traditional IRA or to an eligible employer plan or paid to you. If you have the payment paid to you, you keep it or roll it over yourself to a traditional IRA or to an eligible employer plan. Thus, you have the same choices as the employee.

If you are a beneficiary other than a surviving spouse or an alternate payee, you cannot choose a direct rollover, and you cannot rollover the payment yourself.

If you are a surviving spouse, an alternate payee, or another beneficiary, your payment is not subject to the additional 10% tax described in Part III above, even if you are younger than age 59 1/2.

Taxpayer Identification Number and Certification

Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

Business name/disregarded entity name, if different from above

Check appropriate box for federal tax classification; check only **one** of the following seven boxes:

☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _______

Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner.

☐ Other ▶

Exemptions (codes apply only to certain entitles, not individuals):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _______________

(Applies to accounts maintained outside the U.S.)

Address (number, street, and apt, or suite no.)

Requester's name and address (optional)

City, State, and ZIP code

List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3 of the W-9 instructions at website listed below. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3 of W-9 instructions at website listed below.

Note. If the account is in more than one name, see the chart on page 4 of W-9 instructions for guidelines on whose number to enter.

Social security number

			-			-					

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 , 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.

Sign Here Signature of U.S. person ▶ Date ▶

IMPORTANT – if any part of the payment made to you could be subject to backup withholding and we do not receive this completed form, we will do backup withholding of 28% on those amounts.

IRS W-9 form instructions can be used for clarification in completing this form. See www.irs.gov/pub/irs-pdf/fw9.pdf