

## TAX CERTIFICATIONS

To ensure that the Fair Fund can comply with its reporting and/or withholding obligations, you must complete and provide the Third-Party with one of the following forms, as applicable:

- IRS Form W-9; **OR**
- IRS Form W-8BEN, W-8BEN-E, or other W-8 series form

If you are a U.S. person, as that term is defined below, then you should complete the Substitute IRS Form W-9 below.

**If you are not a U.S. person, then you should not complete the Substitute IRS Form W-9 below. Instead, you should complete IRS Form W-8BEN, W-8BEN-E, or other W-8 series form, which can be found by visiting the following IRS website: <https://www.irs.gov/forms-instructions>.**

The term “U.S. person” means:

- A citizen or resident of the United States;
- A partnership created or organized in the United States or under the law of the United States or of any State, or the District of Columbia;
- A corporation created or organized in the United States or under the law of the United States or of any State, or the District of Columbia;
- Any estate or trust other than a foreign estate or foreign trust (see Internal Revenue Code Section 7701(a)(31) for the definition of a foreign estate and a foreign trust); or
- Any other person that is not a foreign person.

If the Fair Fund does not receive a valid and complete Form W-9 or W-8 from you, the Fair Fund may be required under the Internal Revenue Code to make certain presumptions about you for purposes of tax reporting and as applicable, withholding. The Fair Fund may be required to presume the interest is being paid to: (1) a payee subject to 30% withholding under the Foreign Account Tax Compliance Act (“FATCA”) and reporting on Form 1042-S; (2) a nonresident alien of the U.S. (“NRA”) subject to reporting and 30% NRA withholding and reporting on Form 1042-S; or (3) a U.S. person subject to 24% backup withholding and reporting on Form 1099-INT.

If you are not a U.S. Person, as defined above, please locate and complete the IRS Form most applicable to you and include it with your claim packet submission.

# SUBSTITUTE FORM W-9

## Taxpayer Identification Number Certification

Social Security Number (SSN) or Taxpayer Identification Number (TIN) or Employer Identification Number

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Exempt Payee Code (if any)

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Exemption from FATCA reporting code (if any)

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Check the appropriate box for federal tax classification:

## Individual

## C Corporation

## S Corporation



## Partnership

1

Trust / Estate

1

Limited Liability Company – Choose Tax Classification: C-Corp      S-Corp      Partnership

1

## C-Corp

7

## S-Corp

7

## Partnership

7

Other

Describe, if “Other”

[illegible]

Print your name as it appears on your federal tax return:

(First Name and Last Name, for Individuals. Entity Name for businesses and trusts/estates)

[illegible]

Under penalty 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 (including a U.S. resident alien); and,
4. The FATCA code(s) entered on this form (if any) indicating 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. The IRS does not require your consent to any provision of this document other than this Form W-9 certification to avoid backup withholding.

Signature of U.S. Person

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DD

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