

Birch Appraisal Group

Real Estate Appraisers & Consultants

2011-2012 COMPANY PROFILE

In 1979 I made a commitment to pursue a career providing appraisals for local lenders, developers and home builders in the Research Triangle Area. This commitment has led me to associate with some equally committed and respected individuals. Together we have grown into a company with over 20 staff appraisers in four offices which cover seven counties in the Triangle Area.



Our purpose has and will continue to be an insistence upon honesty and thoroughness in our appraisals and consultation assignments.


Robert M. Birch, SRA
Birch Appraisal Group

Designations:

- SRA-Senior Residential Appraiser
- GRI - Graduate of the Realtors Institute

License/Certifications:

- NC State General/Residential Real Estate Appraiser #A-822
- NC Licensed General Contractor - limited #17844
- NC licensed Real Estate Broker of NC #39490

Civic/Volunteer Organizations:

- West Raleigh Rotary Club
- Raleigh Sports Club
- ECU Educational Foundation
- Habitat for Humanity

RESIDENTIAL

▲ Frequently used by most local banks, savings & loan associations, mortgage brokers, credit unions, finance companies. References, samples and resumes are available upon your request or through our website.

▲ HOME BUILDERS - We perform proposed construction appraisals for over 30 builders in the Research Triangle Area.

▲ REALTORS - We encourage you to call for answers to valuation questions you might have. If you should need someone to speak at one of your weekly office meetings on a topic relative to appraisals, I would be more than happy to do so. Call or leave questions at our website listed on rear panel.

▲ RELOCATION COUNSELORS - We are approved by all major employee relocation companies.

▲ ATTORNEYS - Equitable distribution, condemnation, property rights, encroachments, easements and their effects on value.

▲ GOVERNMENT AGENCIES - partial taking of interests, easements, right of ways, condemnation.

▲ SEE WEBSITE - for access to Triangle Area Realty Report (TARR).

COMMERCIAL

By 1989 we felt confident of our expertise and knowledge regarding the appraisal business which led us to pursue commercial appraisal assignments. Response has been very strong. Our reports are now used by most of the local lending institutions. Our main office houses the commercial staff which has data banks containing all commercial transactions in Wake, Durham and Orange counties since 1987.

Types of properties appraised include:

- multi-family (2 to 500 units)
- Office (800 to 45,000 sq. ft.)
- hotels & motels
- mini-storage facilities
- warehouses
- funeral homes
- churches
- restaurants
- flex buildings
- shopping centers
- proposed & existing subdivisions
- industrial/manufacturing plants
- boarding kennels

We perform feasibility and market studies for any proposed project in the Piedmont Area.

PROFESSIONAL AFFILIATIONS OF STAFF

Appraisal Institute, Raleigh Board of Realtors, Durham-Chapel Hill Board of Realtors, Triangle Commercial Real Estate Exchange, Mortgage Lenders of Wake County, Triangle Mortgage Bankers Association, Home Builders of Wake County, American Association of Certified Real Estate Appraisers, Raleigh and Cary Chambers of Commerce, Triangle MLS, Triangle Area Office Building Association, NAR Appraisal Section, Triangle Community Association of Realtors.

RESUME

ROBERT M. BIRCH, SRA

State Certified General Appraiser A822

BIRCH APPRAISAL GROUP OF N.C. LLC

RALEIGH OFFICE

158 Mine Lake Ct.

Raleigh, NC 27615

Ph: (919) 676-7888

FAX: (919) 676-7999

DURHAM OFFICE

2600 Carver St.

Durham, NC 27705

Ph: (919) 471-6604

FAX: (919) 471-6301

CARY OFFICE

1145-E Executive Cir.

Cary, NC 27511

Ph: (919) 460-7993

FAX: (919) 460-7994

COMMERCIAL OFFICE

1042 Washington St.

Raleigh, NC 27605

Ph: (919) 833-2075

FAX: (919) 833-7693

PROFESSIONAL SRA, Senior Residential Appraiser, Society of Real Estate Appraisers (1988)

DESIGNATIONS: (now known as Appraisal Institute) / **GRI** - Graduate of the Realtors Institute

CERTIFICATION/ State-Certified Residential/General Appraiser Certificate # A822, State of N.C.

LICENSES General Contractor, Broker License

V 6

EDUCATION: Bachelor of Arts Degree (Sociology), East Carolina University, Greenville, NC 1974

RE

- * **Appraising in Today's Mkt Conditions, Course 1809, 5/3/2011** (7 hrs)
- * **National USPAP Update 2010-201, Course 9010, 3/19/2011** (7 hrs)
- * **Appraisal Laws & Rules – Course 1890, 3/18/2011** (7 hrs)
- * **2010-2011 Mandatory Update –Course 9911, Triangle Homes Realty, LLC, 3/10/2011** (4 hrs)
- * **2010-2011 Bicar Update – Course 8811, Triangle Homes Realty, LLC** (4 hrs)
- * **Loss Prevention Program for RE Appraisers (LIA), Course 1842, 12/6/2010** (4 hrs)
- * **Intro to Conservation Easement Valuation, Course #1754, Wrightsville Beach, NC 8/6/10** (7 hrs)
- * **Update Course, Course #9910, Sponsor Course #1228, 4/22/10** (4 hrs).
- * **BIC Annual Review Course, Course # 2012(Sponsor #1228), 4/22/10, JY Monk RE Training Ctr** (4 hrs).
- * **National USPAP Update 2008, Course #1570, 5/20/09, Greensboro, NC** (7 hrs)
- * **Appraisal Review – General, Course #1632, 5/18/09, Cary, NC** (7 hrs)
- * **Appraising in a Changing Market, Course 1698, (7 hrs)**
- * **Business Practices and Ethics Course #1633, 10/10/08, Appr'l Cont.Ed, Greensboro, NC** (7 hrs)
- * **Business Practices and Ethics, Course #2294, 10/10/08, Appr'l Cont.Ed, Greensboro, NC** (4 hrs)
- * **Advanced Sales Confirmation and Analysis – Course 1576 - Atlantic Beach - 3/7/08 - The American Soc. of Farm Mgrs and Rural Appraisers** 8 hrs.
- * **2007- 2008 Mandatory Update #2010, 2/14/08, Cary, NC, Raleigh Regional Assoc. of Realtors** (4 hrs)
- * **2007- 2008 Mandatory Update # 9908, 2/14/08, Cary, NC, Raleigh regional Assoc. of Realtors** (4 hrs)
- * **Mandatory Update - # 2007, 12/4/06 – Advantage Training Systems, Inc. Raleigh, NC** (4 hrs)
- * **Broker-In- Charge Annual Review –#2009, 12/4/06 - Advantage Training Systems, Inc., Raleigh, NC** (4

hrs)

- * **Broker-In-Charge Course - # 2007** 11/6/06 NC RE Commission 4 hrs
- * **The Appraiser as an Expert Witness: Preparation & Testimony, Course 944** – Greensboro – 8/4/06 & 8/6/06 Classroom 15 hrs. - exam hrs 1
- * **Real Estate Leasing and Value – # 1332**, Dept of Transportation, 4/28/06, Winston-Salem, 3.5 hrs.
- * **The Practicality of the Income Approach, #1333**, DOT, 4/28/06, Winston-Salem, NC, 3.5 hrs
- * **National USPAP Update # 1331**, Dept of Transportation, 4/27/06, Winston-Salem, NC, 7 hrs.
- * **Current Environmental Issues Affecting Real Property Appraisals, Course 1337** (American Soc. of Farmers and Managers and Rural Appraisers, Atlantic Beach, NC 2/24/06 8 hrs.
- * **Subdivision Valuation, Appraisal Institute, Course 1235**, Atlantic Beach, NC 2/23/06 7 hrs.
- * **Commercial RE Understanding, Course # 2612**, Cary, NC, 2/9/06, 4 hrs.
- * **Mandatory Update 2005-06, Course # 9906**, Cary, NC, 2/9/06, 4 hrs.
- * **Supervisors/Trainees (Sponsor Code #153, Course Code #1304, 12/9/05**, McKimmon Center 4 hrs
- * **How to Increase Profits Using Your Appraisal Skill**, Appraisal Institute (Wilmington, NC) 7/15/05, 4 hrs classroom & 4 hrs Cont. Ed Credit Hours.
- * **Condemnation Appraising: Advanced Topics & Applications, Course #584 @Greensboro**, 8/13-14/05, (15 hrs)
- * **Update-# 9905**, George Bell Productions, Ltd, Raleigh, NC 2/23/05, 4 hrs.
- * **Residential Home Inspection**, Wake Technical Com. College, 11/20/04, 30 hrs.
- * **Trending via Demographics/Appraising Land for Development Potential, #1207**, NC Dept. of Transportation, 11/3/04, 7 hrs.
- * **Apply Marshall & Swift & Valuing Medical/Assisted Living Facilities, NC #1208**, Dept. of Transportation, 11/4/04, 7 hrs.
- * **Business Practices and Ethics, Course # 1083 / (Course 2294)**, Greensboro, NC on 9/6/03 (7 + 1 exam hr)
- * **USPAP Update 2003–Stds, Course #1082**, George Bell Productions, Durham, NC, 8/19/03, (4 hrs.)
- * **Update, Course # 9904**, George Bell Productions, Durham, NC (4 hrs)
- * **Analyzing Distressed Real Estate**, Appraisal Inst. Course Code # **1042**, Wrightsville Beach, NC 7/25/03, (4 hrs)
- * **Partial Interest Valuation – Divided, Course #1033** Appraisal Institute Course, Fayetteville, NC 5/14/03, (7 hrs)
- * **I've Got This House**, Course # **1036**, ECU, 5/5/03, (7 hrs)
- * **Appraisal 2003**, Course #1035, 5/2/03, ECU, (7 hrs)
- * **Expanding Your Services (Scope of Work)**, Course # **1008**, Appraisal Institute, 4/25/03, v (4 hrs)
- * **Update**, Continuing Education #9903, George R. Bell, Oct. 8, 2002 (4 hrs)
- * **The Appraiser as Expert Witness** (Course Code **800**), McKissock Data Systems, 5/8/02 (7 hrs)
- * **2001-2002 Mandatory Update**, Raleigh Regional Assoc. of Realtors, Cary, NC (4 hrs)
- * **Ethics for the Commercial Agent**, Raleigh Regional Assoc. of Realtors, Cary, NC May 2, 2002 (4 hrs)
- * **Analyzing Commercial Lease Clauses** - Course # **2539** – Southern Pines, NC, 4/19/02 (4 hrs)
- * **2000-2001 Mandatory Update** - Raleigh Reg. Assn. of Realtors-Course #9901, 2/7/01 (4 Hrs)
- * **The NCAR Commercial Forms** - McKimmon Ctr - Raleigh Regional Assn. of Realtors-2/16/00 (4 hrs)
- * **1999-2000 Mandatory Update** - Raleigh Regional Assn. of Realtors, 2/16/00 (4 hrs)
- * **1999-2000 Mandatory Update** - Raleigh Board of Realtors, 2/9/00 (4 hrs)
- * **FHA Appraisal Exam (HUD)** passed 8/10/99 Location S16002 -ID # 0312
- * **FHA and the Appraisal Process** - Greensboro 8/4/99 (7 hrs).
- * **The Appraisal of Local Retail Properties** (Course #2342) Appraisal Inst, Greensboro, 4/23/99 (4 hrs)
- * **The Appraisal of Local Retail Properties** (Course # 566), Appraisal Institute, Greensboro, 4/23/99 (7 hrs)
- * **Guidance & Experience Review Training Workshop**, Appraisal Institute, 4/22/99 (4 hrs)

- * **Market Extractions, Raleigh, NC 3/23/99** (4 hrs)
- * **Common Problems with Houses, Raleigh, NC, 3/22/99,** (4 hrs)
- * **1031 Tax Free Exchange, Raleigh Bd of Realtors, Course 2230, 12/98** (4 hrs)
- * **Calculating Square Footage, Raleigh Bd of Realtors, Course # 2285, 11/98** (4 hrs)
- * **The Appraisal Process and the Valuation of Residential Properties, Course 590, 11/98** (4 hrs)
- * **Update course - Raleigh Board of Realtors 9/98** (4 hrs)
- * **Matched Pairs; H&B Use; Revisiting Reporting Options, Appraisal Inst, Charlotte, NC 5/1/98**
- * **Loss Prevention Seminar, Appraisal Institute, Charlotte, NC 4/30/98 -Raleigh Board of Realtors,**
- * **Update-Raleigh Board of Realtors, Raleigh, NC 3/9/98** (4 hrs)
- * **Residential Construction, Appraisal Institute, Wilmington, NC 3/7/98** (4 hrs)
- * **Standards of Professional Practice, Part C, (430C), Greensboro 11/97** (15 hrs)
- * **Special Purpose Properties, NC Chapter of the Appraisal Institute, Greensboro 11/96, (7 hrs)**
- * **Standards of Professional Practice, Part A #1410, 7/93** (15 hrs)
- * **Standards of Professional Practice, Part B, #1420, Appr. Institute, 7/93** (10 hrs)
- * **Course 401, The Appraisal of Partial Acquisitions, International Right of Way Association, 9/92** (40 hrs)
- * **Course 103, Ethics and the Right of Way Profession, International Right of Way Association, 5/92** (8 hrs)
- * **Course 101, Principles of Real Estate Acquisition, International Right of Way Association, 11/91** (80 hrs)
- * **Applied Income Property Valuation, Course 202, Appraisal Institute, 1/91** (30 hrs)
- * **Applied Income Property Valuation, Course G-3 Real Estate Academy of the Carolinas, 11/90** (30 hrs)
- * **Principles of Income Property Appraisal, SREA Course 201, 7/90** (60 hrs)
- * **Applied Residential Property Valuation, SREA Course 102, 5/87** (39 hrs)
- * **Applied Residential Evaluation, NCSU, 1985**
- * **An Introduction to Appraising Real Property, SREA Course 101, 11/81** (60 hrs)
- * **Principles of Income Property Evaluation, NCSU, 1979** (40 hrs)
- * **Relocation Workshops - HFS Mobility Services , Chicago, IL 11/97** (6 hrs)
- * **Property Tax Values & Appeals, M.Curtis West, Raleigh, NC 9/97** (5.5 hrs)
- * **Appraiser Instructor Workshop, N.C. Appraisal Board, Raleigh, NC** (4 hrs)
- * **The Future of Appraising, 4/96** (7 hrs)
- * **Force of Excellence, PHH Network Services, San Antonio Texas 11/95** (7 hrs)
- * **Subdivision Analysis Seminar, Ashville, N.C. 1/95** (7 hrs)
- * **FHA Seminar, Greensboro, NC 11/94**
- * **Relocation Workshops, Leaders in Change, Nashville, TN 11/94** (4 hrs)
- * **Americans with Disabilities Act Seminar, Appraisal Institute, 8/93** (4 hrs)
- * **Appraisal Guide and Legal Principles, Dept. of Transportation, 3/93** (10 hrs)
- * **Appraising Apartments, Appraisal Institute, 1/93** (7 hrs)
- * **Sales Data Analyses, The Piedmont N.C. Chapter of The Appraisal Institute, 6/92**
- * **Standards of Professional Practice, SREA, 2/88**
- * **ERC Seminar, Employee Relocation Council, 1988**
- * **SREA Successful Experience Review, 1987**
- * **SREA Appraising Apartments, SREA, 1986**
- * **SREA Demonstration Report Seminar, 1986**
- * **Cash Equivalency Seminar, SREA, 1986**
- * **Depreciation Analysis, SREA - Greensboro, 1986**
- * **Uniform Appraisal Format Seminar, 1985**
- * **Residential Appr'l Seminar, American Inst of Real Estate Appraisers, N.C. Chapter 40, 1978**

EXPERIENCE: **BIRCH APPRAISAL GROUP, 1979 to Present (Self Employed)**
 BIRCH-MOORE, INC., Real Estate - 1976 to 1979

PROFESSIONAL * **SRA (Designated Member) The Appraisal Institute**

AFFILIATION: * **GRI (Graduate of the Realtors Institute - North Carolina Real Estate Foundation**

 * **The Raleigh Board of Realtors, North Carolina Association of Realtors.**

*National Assoc. of Realtors. (*Membership in Raleigh Board of Realtors for affiliation only, we are not involved in Real Estate brokerage).*

 * **Member of Mortgage Bankers Association of Raleigh/ Wake County, N.C.**

 * **Member of Home Builders Association of Raleigh/ Wake County, N.C.**

 * **Member of Home Builders Association of Durham, Orange and Chatham Counties**

 * **Member of Triangle Raleigh Area Office Building Association (TRAOBA)**

 * **Member Triangle Listing Service**

 * **Raleigh Chamber of Commerce**

CIVIC/VOLUNTEE * **East Carolina University Education Foundation/Pirate Club**

ORGANIZATIONS: * **Raleigh Sports Club (President '94-'95, Vice President '93-'94, Secretary '92-'93)**

PROFESSIONAL * **State-Certified General/Residential Real Estate Appraiser, #A822**

LICENSES: * **Real Estate Broker #39490, North Carolina from 1976 to Present**

 * **NC Licensed General Contractor- Ltd #17844, N.C. Lic. Bd. of General Cont.**

State of North Carolina



North Carolina Real Estate Commission

ROBERT M. BIRCH

having satisfied the North Carolina Real Estate Commission and the North Carolina Real Estate Appraisal Committee regarding the qualifications to practice as a General Real Estate Appraiser in this State and having complied with the requirements prescribed by law, is hereby certified as a

State-Certified General Real Estate Appraiser

Given under and by virtue of the provisions of Article 5 Chapter 93A of the General Statutes of North Carolina, I hereunto set my hand and seal of the North Carolina Real Estate Commission at Raleigh on the date below shown:

This certificate shall expire on the 30th day of June following the date shown below unless renewed prior to expiration.

January 31, 1991

NORTH CAROLINA APPRAISAL BOARD
APPRAISER QUALIFICATION CARD
Expires June 30, 2012

REGISTRATION	LICENSE / CERTIFICATE HOLDER
11	ROBERT M. BIRCH
A822	Y
APPRAISER NUMBER	NATIONAL REGISTRY

[Signature]
APPRAISER'S SIGNATURE

[Signature]
EXECUTIVE DIRECTOR

[Signature]
Phillip T. Fisher
Executive Director

Real Estate Appraisers Professional Liability



Liberty
Surplus Insurance
Corporation
Member of Liberty Mutual Group

Date Issued	Policy Number	Previous Policy Number
07/25/2011	LSI006457-009	LSI006457-008

LIBERTY SURPLUS INSURANCE CORPORATION

(A Stock Insurance Company, hereinafter the "Company")
175 Berkeley Street
Boston, MA 02117

THIS IS A CLAIMS MADE AND REPORTED POLICY. PLEASE READ IT CAREFULLY.

Item

DECLARATIONS

1. Customer ID: 154128 Named Insured: BIRCH APPRAISAL GROUP Robert M. Birch 1042 Washington St. Raleigh, NC 27605	The insurance company with which this coverage has been placed is not licensed by the State of North Carolina and is not subject to its supervision. In the event of the insolvency of the insurance company, losses under this policy will not be paid by any State insurance guaranty fund.
2. Policy Period: From: 08/01/2011 To: 08/01/2012 12:01 A.M. Standard Time at the address stated in Item 1.	
3. Deductible: \$2,500 Each Claim	
4. Retroactive Date: 08/01/2003	
5. Inception Date: 08/01/2003	
6. Limits of Liability: A. \$1,000,000 Each Claim B. \$1,000,000 Aggregate	The Limit of Liability for Each Claim and in the Aggregate is reduced by Damages and Claims Expenses as defined in the Policy.
7. Mail All Notices to Agent:	LIA Administrators & Insurance Services 1600 Anacapa Street Santa Barbara, California 93101 (805) 963-6624; Fax: (805) 962-0652
8. Annual Premium: \$3,998.00 + \$199.90 Surplus Lines Tax	
9. Number of Appraisers: 7	
10. Forms attached at issue: LIA002S (07/01) LIA012 (03/10) LIA013 (03/10) LIA015 (03/10) LIA015 (03/10) #2 LIA015 (03/10) #3 LIA015 (03/10) #4 LIA015 (03/10) #5 LIA021 (03/10) LIA025 (03/10) LIA048 (10/10) SC-9 NC (10/08)	

This Declarations Page together with the completed and signed Policy Application including all attachments and exhibits thereto, and the Real Estate Appraisers Professional Liability Insurance Policy shall constitute the contract between the Named Insured and the Company.

By

R. W. [Signature]

Authorized Signature

LIA001S (04/10)

CCR Registration

Not to be used as certifications and representations. See [ORCA](#) for official certification.

Registration Status: Active in CCR; Registration valid until 11/03/2011.

DUNS: 105880504 *

DUNS PLUS4:

CAGE/NCAGE: 66CP5 *

Legal Business Name: BIRCH APPRAISAL GROUP LLC

Doing Business As (DBA): BIRCH, ROBERT M REAL ESTATE APPRAISALS

TIN/EIN: 561093415

SSN:

Division Name:

Division Number:

Company URL:

Physical Street Address 1: 1042 WASHINGTON ST

Physical Street Address 2:

Physical City: RALEIGH

Physical State: NC

Physical Foreign Province:

Physical Zip/Postal Code: 27605-1258

Physical Country: USA

Mailing Name: BIRCH APPRAISAL GROUP OF NC

Mailing Street Address 1: 1042 WASHINGTON ST.

Mailing Street Address 2:

Mailing City: RALEIGH

Mailing State: NC

Mailing Foreign Province:

Mailing Zip/Postal Code: 27605-1258

Mailing Country: USA

Business Start Date: 12/01/1979

Delinquent Federal Debt: Yes

Fiscal Year End Date: 12/31

Number of Employees for This Location: 5

Number of Employees for All Affiliates: 5

Annual Receipts for This Location: \$2,500,000

Annual Receipts for All Affiliates: \$2,500,000

Company Security Level:

Highest Employee Security Level:

DUN & BRADSTREET LINKAGE

W-9
**Request for Taxpayer
Identification Number and Certification**

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

Print or type
See Specific instructions on page 2.

Name (as shown on your income tax return)
Birch Appraisal Group of NC

Business name, if different from above

Check appropriate box: ☐ Individual/
Sole proprietor ☐ Corporation ☐ Partnership ☒ Other **LLC** ☐ Exempt from backup
withholding

Address (number, street, and apt. or suite no.)
1042 Washington St.

City, state, and ZIP code
Raleigh NC 27

Requester's name and address (optional)

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 Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. 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.

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

Social security number
| | + | | | |
or
Employer identification number
56110934115

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. person (including a U.S. resident alien).

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 on page 4.)

Sign Here Signature of U.S. person **[Signature]** Date **8/10/09**

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.

U.S. person. 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.

In 3 above, 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.

For federal tax purposes, you are considered a person if you are:

- An individual who is a citizen or resident of the United States,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States, or
- Any estate (other than a foreign estate) or trust. See Regulations sections 301.7701-6(a) and 7(a) for additional information.

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,