

Subscription Booklet
for
CoNest Investments LLC, a Delaware series
limited liability company

Manager:

CoNest Management LLC
15657 N Hayden Rd #1021
Scottsdale, AZ 85260
(928) 237-1777
Info@conest.investments

INVESTORS MUST FILL OUT THIS ENTIRE SUBSCRIPTION BOOKLET AND RETURN THE COMPLETED BOOKLET TO CONEST INVESTMENTS LLC TO BE USED ONLY IN CONJUNCTION WITH AN INVESTMENT IN UNITS IN SERIES OF THE COMPANY OFFERED THROUGH THE PRIVATE PLACEMENT MEMORANDUM DATED FEBRUARY 25, 2025.

THE DECISION TO ACCEPT OR REJECT A SUBSCRIPTION FOR UNITS SHALL BE MADE IN THE SOLE DISCRETION OF THE MANAGER OF THE COMPANY AND THE SERIES.

INTRODUCTION

This Subscription Booklet is provided as an Exhibit to the Confidential Private Placement Memorandum (the “PPM”) of CoNest Investments LLC, a Delaware series limited liability company (the “Company”). To subscribe for Units in a series of CoNest Investments LLC, (the “Series”), you need only submit this Subscription Booklet and the full amount you wish to invest as instructed below. In addition, you may be requested to provide a copy of a photo ID (or organizational documents if you are investing as an entity). You do not need to return a copy of the entire PPM or the Company Agreement or Series Designation. Please keep those documents for your records.

Subscription Booklets may be submitted via portal, or by mail or e-mail to the address indicated on the cover page.

- **Part 1** contains the **Instructions to Prospective Purchasers**. Please read this carefully. You are encouraged to have an attorney or other professional adviser review all Offering documents before making an investment decision.
- **Part 2** contains the **Subscription Agreement**. Please read this carefully and fill out and sign page 11. The Subscription Amount is the amount of money you wish to invest in Units in a Series of the Company. Subscriptions are accepted on a first come first served basis. Once a Series is full, all subscriptions will be applied to a subsequent Series. Prospective investors must deliver the Subscription Amount by cashier’s check, ACH, or wire transfer before a subscription may be accepted by the Company.
- **Part 3** contains the **Prospective Investor Questionnaire**. Please read this carefully and fill it out.
 - Every investor must fill out **Part 3.1: Investor Contact and General Information**.
 - You must attest that you are an Accredited Investor in **Part 3.2: Accredited Investor Representation** by initialing each numbered statement that is true and signing where indicated.
 - Follow the instructions in **Part 3.3: Accredited Investor Verification** and enclose an executed form in compliance with those instructions, such as the sample Accredited Investor Verification Form provided.
- **Part 4** contains the **Bank Deposit Authorization Form**. Fill this out and include a voided check if you wish to authorize the Company to deliver distributions via direct deposit.
- **Part 5** contains **IRS Form W-9**. Form W-9 is promulgated by the IRS for providing taxpayer information to entities, such as the Company, from which the taxpayer receives payments. Prospective investors should deliver the form to the Company along with their Subscription Documents.

Part 1

INSTRUCTIONS TO PROSPECTIVE PURCHASERS

Each prospective purchaser (“investor,” “Subscriber,” or “you”) of series membership units (“Units”) should examine the suitability of this type of investment in the context of their own needs, investment objectives, and financial capabilities, and should make his/her/its own independent investigation and decision as to suitability and as to the risk and potential gain involved. Each prospective purchaser of Units is encouraged to consult with his/her/its attorney, accountant, financial consultant, or other business or tax adviser regarding the risks and merits of the proposed investment.

If you meet the qualifications and desire to purchase Units, then please

- complete and execute each document included in this Subscription Booklet (the “Subscription Documents”);
- provide accredited investor verification for each investor from an independent certified public accountant, attorney, or investment adviser;
- provide a completed IRS Form W-9 for each investor; and
- tender the full Subscription Amount to the Company as directed by the Manager.

In addition, you may be asked to provide a government issued form of picture identification (e.g., passport or driver license) for investors who are natural persons or organizational documents for investors who are entities.

If the investor is an entity or custodian entity (the “Custodian”), the term “you” in the Investor Contact and General Information and Accredited Investor Representation (collectively, the “Questionnaire”) refers to the entity or Custodian rather than the individual completing the Questionnaire. If Units are purchased through a custodial account (IRA, qualified plan, etc.), the Custodian of such account will be the investor and legal owner of Units and must complete and sign all parts of the Subscription Documents, unless otherwise indicated. However, because Units will be purchased for the benefit of a person/entity other than the Custodian (the “Beneficiary”), questions about correspondence information and Investor qualification should be answered according to the Beneficiary’s personal information rather than that of the Custodian. Distributions will be made to the Custodian unless the Company is instructed differently.

Based on the representations contained in these Subscription Documents and other information of which the Company has actual knowledge, CoNest Management LLC, a Delaware limited liability company as the manager of the Company and the Series (the “Manager”), will make the determination whether to proceed with the sale of Units to the investor. The Manager reserves the right, in its sole discretion, to accept or reject a subscription for any or no reason whatsoever. If an investor’s subscription offer is not accepted, appropriate notice thereof will be transmitted promptly to the investor, the Subscription Documents will be appropriately marked, and the subscription proceeds will be returned, without interest or deduction of expenses, to the investor.

Part 2

SUBSCRIPTION AGREEMENT

The undersigned hereby subscribes for the dollar amount (the “Subscription Amount”) of series membership interests (“Units”) in a series (the “Series”) of CoNest Investments LLC, a Delaware series limited liability company (the “Company”) as indicated on the signature page hereto. The undersigned desires to be admitted as a member (“Member”) of the Series, or to increase the undersigned’s aggregate Subscription Amount.

1. To induce CoNest Management LLC, a Delaware limited liability company as the manager of the Company and the Series (the “Manager”), to accept this subscription, the undersigned hereby agrees that:
 - a. The undersigned has transferred, by wire, ACH, or cashier’s check, funds equal to the Subscription Amount to the Manager or designated agent concurrently with submitting this Subscription Agreement.
 - b. Within five (5) days after receipt of a written request from the Manager, the undersigned shall provide such information and execute and deliver such documents as the Manager may reasonably request to comply with any and all laws and ordinances to which the Company and Series may be subject, including the securities laws of the United States or any other jurisdiction.
 - c. Each Series has entered into, and from time to time may enter into, separate subscription agreements with other investors for the sale of series membership units to such other investors. The sale of membership units to such other investors and this sale of Units shall be separate sales, and this Subscription Agreement and the other subscription agreements shall be separate agreements.
2. The undersigned understands the meaning and legal consequences of, and the Series and the Manager intend to rely upon, the representations and warranties contained herein, and the undersigned hereby agrees to indemnify and hold harmless the Company, the Series, and the Manager and each other Member of the Series and any Manager’s member, officer, employee, agent, or affiliate thereof from and against any and all loss, damage, or liability due to or arising out of a breach of any representation or warranty of the undersigned, whether contained in the Company Agreement, dated October 29, 2024, as may be amended from time to time (the “Company Agreement”), the series designation of the Series (the “Series Designation”), or this Subscription Agreement.
3. To induce the Manager to accept this subscription, the undersigned hereby represents, warrants, and agrees that:
 - a. The information submitted herein or otherwise furnished by the undersigned is true and correct in all respects as of the date hereof (or, if there have been any changes in such information since the date the subscription documents or such other information was furnished to the Manager, the undersigned has advised the Manager in writing of such changes).
 - b. The undersigned, if an individual, is over 21 years of age, and the address set forth below is the true residence and domicile of the undersigned, and the undersigned has no present intention of becoming a resident or domiciliary of any other state, country, or jurisdiction.

If a corporation, trust, partnership, limited liability company, or other entity, the undersigned has its principal place of business at the address set forth below.

- c. The undersigned has received and reviewed carefully the Company's Confidential Private Placement Memorandum dated February 25, 2025 (the "PPM"), the Company Agreement, and the Series designation, each as may be amended and supplemented from time to time, and agrees that by executing this Subscription Agreement, the undersigned's execution of this Agreement will also serve as their execution and joinder of the Series' Series Designation, effective upon acceptance of this subscription by the Manager. Any power of attorney of the undersigned granted in favor of the Manager contained in the Company Agreement has been executed by the undersigned in compliance with the laws of the state, province or jurisdiction in which such agreements were executed.
- d. The undersigned understands that investment in Units is an investment only in the currently available Series and is for that series only and does not represent ownership in the Company or any other series of the Company. The undersigned further understands that the Company intends to raise additional capital under this series and subsequent series under Regulation D or other securities exemptions such as Regulation A, and the terms of such offerings may be more favorable than those offered herein.
- e. The undersigned has had an opportunity to ask questions of and receive answers from the Manager, or a person or persons acting on its behalf, concerning the Company and the terms and conditions of this investment, and all such questions have been answered to the full satisfaction of the undersigned.
- f. In entering into this transaction, the undersigned is not relying upon any information other than that contained in the PPM, exhibits to the PPM, the Company Agreement, the Series Designation, and the Representations and Warranties which have been made herein. The undersigned understands that the offering materials supersede any other facts or assumptions that may have been communicated, predicted, represented, guaranteed, or warranted to the undersigned by any person, expressly or by implication, in any way connected with or related to this offering.
- g. The undersigned has access to adequate legal counsel, and to the extent desired has received advice from its own independent legal counsel and has relied exclusively thereon. The undersigned is not relying on legal counsel who prepared the PPM and any exhibits thereto and understands that such attorney(s) represent the Company and the Manager and have not agreed to represent any of the Company or Series Members.
- h. The undersigned has such knowledge and experience in financial and business matters that the undersigned is capable of evaluating the merits and risks of an investment in the Series and making an informed investment decision with respect thereto. The undersigned has consulted his/her/its own advisers with respect to its proposed investment in the Series.
- i. The undersigned has the financial ability to bear the economic risk of the undersigned's investment, including a complete loss thereof, has adequate means for providing for his/her/its current needs and possible contingencies, and has no need for liquidity in its investment.
- j. The undersigned acknowledges and understands that:

- i. Units are a speculative investment and involve a substantial degree of risk, including, but not limited to, those set forth in the section entitled “Risk Factors” in the offering materials;
 - ii. The Company and the Series do not have a significant financial or operating history, Units have not been registered under the Securities Act in reliance on an exemption thereunder for transactions not involving any public offering, Units have not been registered or qualified under any state blue sky or securities law, and this offering has not been approved or disapproved by the Securities and Exchange Commission or by any other federal or state agency, and no such agency has passed on the accuracy or adequacy of the PPM or the exhibits thereto;
 - iii. Units constitute “restricted securities” within the meaning of Rule 144 promulgated under the Securities Act;
 - iv. Any federal income tax treatment which may be currently available to the undersigned may be lost through adoption of new laws or regulations, amendments to existing laws or regulations, or changes in the interpretations of existing laws and regulations;
 - v. The value of a Member’s capital account and withdrawals therefrom under the Company Agreement and/or Series Designation, and the performance of the Company and/or Series Designation, may be based on unaudited, and in some cases estimated, valuations of the Series’ investments, and valuations provided in any Member’s account statement or periodic report may be unaudited, estimated values;
 - vi. The Manager’s fees and distributions and all other costs and expenses of the Company and Series and the undersigned’s investment in the Series may be paid directly from the Series’ funds;
 - vii. The Manager and its affiliates may provide investment services to, and may have investment responsibilities for, other individuals and entities, and the Manager may give advice or exercise investment responsibility and take other action with respect to accounts of such persons or entities which may differ from advice given or action taken for the Company and Series. The Manager shall have no obligation to acquire for the Company or Series, or to sell for the Company or Series, a position in any investment which any such account may acquire or sell; and
 - viii. The Company does not intend to register as an “investment company” under the Investment Company Act of 1940, as amended (the “1940 Act”) pursuant to an exemption from such registration requirements, and the Manager does not intend to register as an “investment adviser” under the Investment Advisers Act of 1940, as amended.
- k. The Units are being acquired for the undersigned’s own account, or the account of the entity it represents, solely for investment, and are not being purchased with a view to or for the resale, distribution, division, or fractionalization thereof. The undersigned will not resell the Units, or any interest therein, either to an assignee or to a transferee, unless the conditions set forth in the Company Agreement are met, which requires (among other conditions) that (i) an exemption from registration under the Securities Act of 1933 and

appropriate state securities laws is available, (ii) similar warranties as are set forth in this Agreement are obtained from any such assignee or transferee and (iii) the written approval of the Company (which may be withheld and/or may require a satisfactory legal opinion regarding the availability of such exemption) for any Substitute Membership is previously obtained.

- l. The undersigned is not making this subscription in any manner as a representative of a charitable remainder unitrust or a charitable remainder trust.
 - m. If the undersigned is an entity, the undersigned represents that:
 - i. All of undersigned's outstanding securities (other than short-term paper) are beneficially owned by one natural person; or
 - ii. (1) it was not formed for the purpose of investing in the Company, (2) it is not investing more than 40% of its total assets in the Company; (3) each of the undersigned's beneficial owners participates in investments made by the undersigned pro rata in accordance with its interest in the undersigned and, accordingly, the undersigned's beneficial owners cannot opt-in or opt-out of investments made by the undersigned, (4) the undersigned is not an "investment company" under Section 3(a) of the 1940 Act, (5) the entity would not be an "investment company" but for the exception provided for in Section 3(c)(1) or Section 3(c)(7) of the 1940 Act., and (6) if a holder of an interest in such entity may decide whether or how much to invest by means of such entity in various investment vehicles including the Company, then the undersigned shall notify the Manager as to the number of holders of interests in the undersigned, the number of holders of interests in the undersigned that hold interests in the Company through the undersigned, and any changes to either such number; or
 - iii. The undersigned has disclosed to the Manager in writing that it does not meet the requirements of (i) or (ii) above, disclosed its ownership structure to the Manager, had each of its beneficial owners fill out and sign a separate copy of this subscription book on behalf of the Company, and understands that the Company may require answers to additional questions before accepting the entity as a member.
 - n. If the undersigned is an individual retirement account, qualified pension, profit sharing or other retirement plan, or governmental plan or unit (all such entities are herein referred to as a "Retirement Trust"), the undersigned represents that the investment in the Company by the Retirement Trust has been authorized by the appropriate person or persons, the Retirement Trust has consulted its counsel with respect to such investment, and the undersigned represents that it has not relied on any advice of the Manager or its affiliates in making its decision to invest in the Series.
4. It is understood that this subscription is not binding on the Company and Series until the Manager accepts it on behalf of the Series, which acceptance is at the sole discretion of the Manager, by executing this Subscription Agreement where indicated. ***Once the Subscription Agreement is executed, the undersigned shall have a right to rescind their offer to purchase Units for three (3) days from the date that they receive notice that the Company and Series have executed the Subscription Agreement.*** Such notice shall include a copy of the Series Designation, the form of which is attached to this Agreement as Exhibit A and Exhibit B, and a disclosure describing the

targeted asset for the Series. The Manager may accept this subscription in whole or in part. If the Manager accepts this subscription only in part, the Manager shall cause to be returned to the undersigned any cash or check tendered herewith by the undersigned to the Series, but not accepted on behalf of the Series, without interest. If such acceptance is not secured, the Manager shall cause to be returned to the undersigned any cash or check tendered herewith by the undersigned to the Series, and the Company and Series and the undersigned shall have no further obligation to each other hereunder.

5. The Manager and the Series reserve the right to request such information as is necessary to verify the identity of the undersigned. The undersigned shall promptly, on demand, provide such information and execute and deliver such documents as the Series or the Manager may request to verify the accuracy of the undersigned's representations and warranties herein or to comply with the USA Patriot Act of 2001, as amended (the "Patriot Act"), and certain anti-money laundering laws or any other law or regulation to which the Company, Series, or the Manager may be subject. In addition, by executing this Subscription Agreement the undersigned authorizes the Manager to provide the Company's legal counsel and any other appropriate third party with information regarding the undersigned's account, until the authorization is revoked by the undersigned in writing to the Manager.
6. The undersigned represents that Units are being purchased with funds that are from legitimate sources in connection with its regular business activities and which do not constitute the proceeds of criminal conduct. The undersigned hereby warrants that Units are not being acquired, and will not be held, in violation of any applicable laws. The investor is not listed on the list of Specially Designated Nationals and Blocked Persons maintained by the United States Office of Foreign Assets Control. The undersigned represents and warrants that they are not a senior foreign political figure, or any immediate family member or close associate of a senior foreign political figure.
7. The Company and Series represent and warrant to the undersigned that:
 - a. The Company is duly formed and validly existing in good standing as a series limited liability company under the laws of the State of Delaware and the Series has been properly designated and they have all requisite power and authority to carry on its business as now conducted and as proposed to be conducted as described in the PPM. The Manager has all requisite power and authority to act as the Manager of the Company and the Series and to carry out the terms of this Subscription Agreement, and the Company Agreement and Series Designation applicable to it.
 - b. The execution, delivery, and performance by the Series of the Subscription Agreement have been authorized by all necessary action on behalf of the Series, and this Subscription Agreement is a legal, valid, and binding agreement of the Series, enforceable against the Series in accordance with its terms.
 - c. The execution and delivery of the Subscription Agreement by the Series, the performance by the Series of its obligations under the Subscription Agreement, and the consummation by the Series of the transactions contemplated herein will not conflict with or result in any violation of or default under any provision of the Company Agreement, the Series Designation, or, to the Manager's knowledge, (i) any material agreement or other instrument to which the Series is a party or by which it or any of its properties are bound, or (ii) any material permit, franchise, judgment, decree, statute, order, rule, or regulation applicable to the Series, its business, or its assets.

8. This Subscription Agreement, the Company Agreement, and the Series Designation constitute the entire agreement among the parties hereto pertaining to the subject matter hereof and supersede all prior and contemporaneous agreements and understandings of the parties in connection therewith. No covenant, representation or condition not expressed in this Subscription Agreement, the Company Agreement, or the Series Designation shall affect, or be effective to interpret, change, or restrict, the express provisions of this Subscription Agreement.
9. This subscription is not transferable or assignable by the undersigned. All notices or other communications to be given or made hereunder shall be in writing and shall be delivered personally, mailed (postage prepaid), or electronically delivered to the undersigned or to the Company, as the case may be, at their respective addresses as set forth on the signature page hereto with respect to the investor and on the initial page hereof with respect to the Company. Notices to the Company delivered by email shall only be effective if they state in the subject line, in all capital letters, "NOTICE UNDER CONEST INVESTMENTS LLC SUBSCRIPTION AGREEMENT."
10. This Subscription Agreement shall be governed by, and construed and enforced in accordance with, the laws of the State of Delaware without regard to its principles of conflicts of laws. All nouns and pronouns and any variations thereof used herein shall be deemed to refer to the masculine, feminine, neutral, singular, or plural as the identity of the person or persons may require. All capitalized terms used, but not defined, herein shall have the respective meanings given to such terms in the Company Agreement.
11. The Subscription Agreement and Series Designation may be executed in counterparts (each of which shall be deemed an original, but all of which shall constitute one and the same instrument) and by any combination of a physical copy of the document bearing the party's original signature, a scanned or faxed copy of a party's signature, or a party's electronic signature. All parties agree that electronic signatures (along with submissions of scanned, faxed, or other copies of manual signatures) will be treated as the legal equivalent of manual signature on both this Subscription Agreement and the Series Designation, and that by submitting such a signature each party consents to be legally bound by terms and conditions of such Agreements. By typing in its name, with the underlying software recording its IP address, its browser identification, the timestamp, and a security hash within an SSL encrypted environment, each party submitting an electronic signature hereby consents and agrees that an electronic signature constitutes its signature as if each of the documents so signed were actually signed by that party in writing. All parties agree that no certification authority or other third-party verification is necessary to validate any electronic signature; and that the lack of such certification or third-party verification will not in any way affect the enforceability of your signature or resulting contract. All electronically signed or submitted Agreements will be stored by the Series in such a manner that the Series can access them at any time.
12. Consent to Receive Documents Electronically: The undersigned hereby agree that all current and future notices, confirmations and other communications regarding this Subscription Agreement, the Company Agreement, the Series Designation, the Company, the Series, and/or future communications in general between the parties, may be made by email, sent to the email address of record as set forth in the attached Questionnaire or as otherwise from time to time changed or updated and disclosed to the other party, without necessity of confirmation of receipt, delivery or reading, and such form of electronic communication is sufficient for all matters regarding the relationship between the parties. If any such electronically sent communication fails to be received for any reason, including but not limited to such communications being diverted to the recipients' spam filters by the recipients' email service provider, or due to a recipients' change of address, or due to technology issues by the recipients' service provider, the parties agree that the burden of

such failure to receive is on the recipient and not the sender, and that the sender is under no obligation to resend communications via any other means, including but not limited to postal service or overnight courier, and that such communications shall for all purposes, including legal and regulatory, be deemed to have been delivered and received. The Manager does not intend to send physical, paper documents, and the undersigned acknowledges that if it desires physical documents then it will be satisfied by directly and personally printing, at its own expense, the electronically sent communication(s) and maintaining such physical records in any manner or form that it desires.

13. Company Reliance on Questionnaire Responses: The undersigned understands that Units have not been, and will not be, registered under the Securities Act and are being sold in reliance upon an exemption from such Act, and that such reliance is based in part on the information supplied in the enclosed questionnaires. The undersigned agrees to provide the Series with such other information as it may reasonably request. If the Investor has previously verified their status as an Accredited Investor, then Investor hereby represents that no material change has occurred modifying their classification as an Accredited Investor.

[signature page follows]

IN WITNESS WHEREOF, the undersigned has executed this Subscription Agreement on the date set forth below.

SUBSCRIBER

Date

\$ _____
Subscription Amount

Name of Subscriber (Person or Entity)

Name of Joint Subscriber (if any)

Signature

Additional Signature (if necessary)

Title (if subscriber not a natural person)

Title (if necessary)

ACCEPTANCE

The foregoing subscription is hereby accepted by the Company and CoNest Investments LLC – Series _____, a series of the Company this ____ day of _____, 20____.

The Subscription Amount of \$ _____ is accepted for _____ Class _____ Units.

Name of Authorized Agent

Signature of Authorized Agent

EXHIBIT A - FORM OF STANDARD SERIES DESIGNATION

SERIES DESIGNATION OF CONEST INVESTMENTS, LLC – SERIES [Name of Series]

In accordance with the Series Limited Liability Company Agreement of CoNest Investments, LLC, a Delaware series limited liability company (the “Company”) dated October 29, 2024 (the “Agreement”) and upon the execution of this designation by the Company and CoNest Management LLC, a Delaware limited liability company, in its capacity as Manager of the Company and Initial Member of CoNest Investments, LLC – Series [Name of Series], a series of CoNest Investments, LLC (“Series [Name of Series]”), this exhibit shall be attached to, and deemed incorporated in its entirety into, the Agreement.

References to Sections and Articles set forth herein are references to Sections and Articles of the Agreement, as in effect as of the effective date of establishment set forth below.

Name of Series	CoNest Investments, LLC – Series [Name of Series], a series of CoNest Investments, LLC.
Effective date	[Date].
Manager	CoNest Management LLC was appointed as the Manager of Series [Name of Series] with effect from the date of the Agreement and shall continue to act as the Manager of Series [Name of Series] until dissolution of Series [Name of Series] pursuant to Section 11.1(b) or its removal and replacement pursuant to the Agreement.
Initial Member	CoNest Management LLC, a Delaware limited liability company.
Minimum Investment Amount	Class A Units: Units may be purchased in increments of \$10,000.00 with a maximum of \$100,000.00 per investor. The minimum investment amount may be waived in the sole discretion of the Manager.
Series Asset	The Series Assets of Series [Name of Series] shall be comprised of [description of property] (the “Property”), which will be acquired by Series [Name of Series] and any assets and liabilities associated with such asset and such other assets and liabilities acquired by Series [Name of Series] from time to time, as determined by the Manager in its sole discretion. Please see Appendix A to this exhibit for a full description of the Property.
Acquisition Fee	The Manager, its Affiliates, or its designated assigns shall earn an acquisition fee of three percent (3%) of the purchase price of each real property acquired by the Series. This fee is for their efforts in conducting due diligence on the property and making this investment opportunity available to investors.

Project Management Fee

The Manager, its Affiliates, or its designated assigns shall earn an annual project management fee of three percent (3%) of the gross revenue from the operation of each real property held by the Series, calculated and paid quarterly (0.75% per quarter) in arrears. This fee is for organizing the Series and ongoing administrative and management services provided.

Reimbursement of Expenses

The Series will reimburse the Manager or its Affiliates reasonable expenses paid or incurred in connection with the Series' operations. Such reimbursements may be paid from Capital Contributions, operating revenue, or reserves. In addition, the Manager or its Affiliates will be reimbursed the fair value for provision of additional services to the Series at reasonable commercial rates on either an hourly or per-service basis.

Issuance

The Series may issue as many membership interests in Series [Name of Series] ("Interests") as necessary to fulfill its business purpose, as determined in the sole discretion of the Manager. Each Interest shall be designated as described below in "Interest Designation."

Interest Designation

Interests in Series [Name of Series] shall each be represented by series units ("Units"). Interests shall be divided among Class A and Class B Units.

Class A Units. Class A Units may be issued to Persons purchasing such Units in the Company. The Series is authorized to issue as many Class A Units as necessary to fully fund its business purpose, as determined by the Manager, in its sole discretion. Members holding Class A Units shall comprise eighty percent (80%) of the Interests in Series [Name of Series] and shall have the rights and responsibilities as outlined in this Series Designation and the Company Agreement.

Class B Units. Class B Units are reserved for the Manager, its affiliates, business partners, services providers, and other Persons in the sole discretion of the Manager. The Company is authorized to issue 100 Class B Units. Members holding Class B Units shall comprise twenty percent (20%) of the Interests in Series [Name of Series] and shall have the rights and responsibilities as outlined in this Series Designation and the Agreement.

Distributions

Any Free Cash Flows of each Series after (i) repayment of any amounts outstanding under Operating Expenses Reimbursement Obligations including any accrued interest as there may be and (ii) the creation of such reserves as the Manager deems necessary, in its sole discretion, to meet future Operating Expenses including the further development of and reinvestment in the Series Assets, shall be applied and distributed as follows:

Operational Cash Flow

Free Cash Flows from operational cash flow will be distributed as follows:

Eighty percent (80%) to the Class A Members, and twenty percent (20%) to the Class B Members, ratably apportioned to each Member based upon their respective Class A and Class B Interests.

Cash Flow from Capital Transactions and Dissolution/Liquidation

Free Cash Flows from capital transactions (sale or finance/refinance of the Series Asset) or from dissolution and liquidation of the Series will be distributed as follows:

- First, the Class A Members shall ratably receive all Free Cash Flows, until they have been returned all their unreturned Capital Contributions.
- Thereafter, all remaining Free Cash Flows will be distributed eighty percent (80%) to the Class A Members, and twenty percent (20%) to the Class B Members, ratably apportioned to each Member based upon their Class A and Class B Interests.

Voting

Record holders holding Class A Units (“Class A Record Holders”) shall collectively hold eighty percent (80%) of the voting rights of Series II, and Record holders holding Class B Units (“Class B Record Holders”) shall collectively hold the remaining twenty percent (20%). The voting power of each Record Holder shall be calculated as follows: a Record Holder’s voting rights for any Units held shall be calculated by dividing the Record Holder’s total Units in a class by all issued and outstanding Units of the class and multiplying that number by 80% for Class A Record Holders, and multiplying that number by 20% for Class B Record Holders.

Subject to Section 3.5, the Series [Name of Series] Interests shall entitle the Record Holders thereof vote on any and all matters submitted to the consent or approval of Record Holders generally. No separate vote or consent of the Record Holders of Series [Name of Series] Interests shall be required for the approval of any matter, except as required by the Delaware Limited Liability Act or except as provided elsewhere in this Agreement.

The affirmative vote of the holders of not less than a majority of the Series [Name of Series] Interests then Outstanding shall be required for:

(a) any amendment to this Agreement (including this Series Designation) that would adversely change the rights of the Series [Name of Series] Interests;

(b) mergers, consolidations or conversions of Series [Name of Series] or the Company; and

(c) all such other matters as the Manager, in its sole discretion, determines shall require the approval of the holders of the Outstanding Series [Name of Series] Interests voting as a separate class.

Notwithstanding the foregoing, the separate approval of the holders of Series [Name of Series] Interests shall not be required for any of the other matters specified under Section 12.1.

Other rights

Holders of Series [Name of Series] Interests shall have no conversion, exchange, sinking fund, appraisal rights, no preemptive rights to subscribe for any securities of the Company and no preferential rights to distributions of Series [Name of Series] Interests, other than already described herein.

Taxation

Series [Name of Series] will be taxed as a partnership.

[signatures follow on next page]

IN WITNESS WHEREOF, this Series Designation has been executed as of the effective date written above.

MANAGER:

CONEST MANAGEMENT, LLC,
a Delaware limited liability company

By:/s/ Vladimir Rubinin

Vladimir Rubinin
Managing Member

By:/s/ Rahima Athari

Rahima Athari
Managing Member

By:/s/ Jamil Damji

Jamil Damji
Managing Member

COMPANY:

CONEST INVESTMENTS LLC,
a Delaware series limited liability company

By: CoNest Management LLC, its Manager

By:/s/ Vladimir Rubinin

Vladimir Rubinin
Managing Member

By:/s/ Rahima Athari

Rahima Athari
Managing Member

By:/s/ Jamil Damji

Jamil Damji
Managing Member

EXHIBIT B - FORM OF SPECIAL SERIES DESIGNATION

SERIES DESIGNATION OF CONEST INVESTMENTS, LLC – SERIES [Name of Series]

In accordance with the Series Limited Liability Company Agreement of CoNest Investments, LLC, a Delaware series limited liability company (the “Company”) dated October 29, 2024 (the “Agreement”) and upon the execution of this designation by the Company and CoNest Management LLC, a Delaware limited liability company, in its capacity as Manager of the Company and Initial Member of CoNest Investments, LLC – Series [Name of Series], a series of CoNest Investments, LLC (“Series [Name of Series]”), this exhibit shall be attached to, and deemed incorporated in its entirety into, the Agreement.

References to Sections and Articles set forth herein are references to Sections and Articles of the Agreement, as in effect as of the effective date of establishment set forth below.

Name of Series	CoNest Investments, LLC – Series [Name of Series], a series of CoNest Investments, LLC.
Effective date	[Date].
Manager	CoNest Management LLC was appointed as the Manager of Series [Name of Series] with effect from the date of the Agreement and shall continue to act as the Manager of Series [Name of Series] until dissolution of Series [Name of Series] pursuant to Section 11.1(b) or its removal and replacement pursuant to the Agreement.
Initial Member	CoNest Management LLC, a Delaware limited liability company.
Minimum Investment Amount	Class A Units: Units may be purchased in increments of \$500,000.00 with a maximum investment of \$2,000,000 per investor.
Series Asset	The Series Assets of Series [Name of Series] shall be comprised of [description of property] (the “Property”), which will be acquired by Series [Name of Series] and any assets and liabilities associated with such asset and such other assets and liabilities acquired by Series [Name of Series] from time to time, as determined by the Manager in its sole discretion. Please see Appendix A to this exhibit for a full description of the Property.
Acquisition Fee	The Manager, its Affiliates, or its designated assigns shall earn an acquisition fee of three percent (3%) of the purchase price of each real property acquired by the Series. This fee is for their efforts in conducting due diligence on the property and making this investment opportunity available to investors.
Project Management Fee	The Manager, its Affiliates, or its designated assigns shall earn an annual project management fee of three percent (3%) of the gross revenue from the operation of each real property held by the Series, calculated and paid quarterly (0.75% per quarter) in arrears. This fee

is for organizing the Series and ongoing administrative and management services provided.

Reimbursement of Expenses

The Series will reimburse the Manager or its Affiliates reasonable expenses paid or incurred in connection with the Series' operations. Such reimbursements may be paid from Capital Contributions, operating revenue, or reserves. In addition, the Manager or its Affiliates will be reimbursed the fair value for provision of additional services to the Series at reasonable commercial rates on either an hourly or per-service basis.

Issuance

The Series may issue as many membership interests in Series [Name of Series] ("Interests") as necessary to fulfill its business purpose, as determined in the sole discretion of the Manager. Each Interest shall be designated as described below in "Interest Designation."

Interest Designation

Interests in Series [Name of Series] shall each be represented by series units ("Units"). Interests shall be divided among Class A and Class B Units.

Class A Units. Class A Units may be issued to Persons purchasing such Units in the Company. The Series is authorized to issue as many Class A Units as necessary to fully fund its business purpose, as determined by the Manager, in its sole discretion. Members holding Class A Units shall comprise fifty percent (50%) of the Interests in Series [Name of Series] and shall have the rights and responsibilities as outlined in this Series Designation and the Company Agreement.

Class B Units. Class B Units are reserved for the Manager, its affiliates, business partners, services providers, and other Persons in the sole discretion of the Manager. The Company is authorized to issue 100 Class B Units. Members holding Class B Units shall comprise fifty percent (50%) of the Interests in Series [Name of Series] and shall have the rights and responsibilities as outlined in this Series Designation and the Agreement.

Distributions

Any Free Cash Flows of each Series after (i) repayment of any amounts outstanding under Operating Expenses Reimbursement Obligations including any accrued interest as there may be and (ii) the creation of such reserves as the Manager deems necessary, in its sole discretion, to meet future Operating Expenses including the further development of and reinvestment in the Series Assets, shall be applied and distributed as follows:

Operational Cash Flow

Free Cash Flows from operational cash flow will be distributed as follows:

Fifty percent (50%) to the Class A Members, and fifty percent (50%) to the Class B Members, ratably apportioned to each Member based upon their respective Class A and Class B Interests.

Cash Flow from Capital Transactions and Dissolution/Liquidation

Free Cash Flows from capital transactions (sale or finance/refinance of the Series Asset) or from dissolution and liquidation of the Series will be distributed as follows:

- First, the Class A Members shall ratably receive all Free Cash Flows, until they have been returned all their unreturned Capital Contributions.
- Thereafter, all remaining Free Cash Flows will be distributed fifty percent (50%) to the Class A Members, and fifty percent (50%) to the Class B Members, ratably apportioned to each Member based upon their Class A and Class B Interests.

Voting

Record holders holding Class A Units (“Class A Record Holders”) shall collectively hold fifty percent (50%) of the voting rights of Series [Name of Series], and Record holders holding Class B Units (“Class B Record Holders”) shall collectively hold the remaining fifty percent (50%). The voting power of each Record Holder shall be calculated as follows: a Record Holder’s voting rights for any Units held shall be calculated by dividing the Record Holder’s total Units in a class by all issued and outstanding Units of the class and multiplying that number by 50%.

Subject to Section 3.5, the Series [Name of Series] Interests shall entitle the Record Holders thereof vote on any and all matters submitted to the consent or approval of Record Holders generally. No separate vote or consent of the Record Holders of Series [Name of Series] Interests shall be required for the approval of any matter, except as required by the Delaware Limited Liability Act or except as provided elsewhere in this Agreement.

The affirmative vote of the holders of not less than a majority of the Series [Name of Series] Interests then Outstanding shall be required for:

- (a) any amendment to this Agreement (including this Series Designation) that would adversely change the rights of the Series [Name of Series] Interests;
- (b) mergers, consolidations or conversions of Series [Name of Series] or the Company; and
- (c) all such other matters as the Manager, in its sole discretion, determines shall require the approval of the holders of the Outstanding Series [Name of Series] Interests voting as a separate class.

Notwithstanding the foregoing, the separate approval of the holders of Series [Name of Series] Interests shall not be required for any of the other matters specified under Section 12.1.

Other rights

Holders of Series [Name of Series] Interests shall have no conversion, exchange, sinking fund, appraisal rights, no preemptive rights to subscribe for any securities of the Company and no preferential rights to distributions of Series [Name of Series] Interests, other than already described herein.

Taxation

Series [Name of Series] will be taxed as a partnership.

[signatures follow on next page]

IN WITNESS WHEREOF, this Series Designation has been executed as of the effective date written above.

MANAGER:

CONEST MANAGEMENT, LLC,
a Delaware limited liability company

By: /s/ Vladimir Rubinin

Vladimir Rubinin
Managing Member

By: /s/ Rahima Athari

Rahima Athari
Managing Member

By: /s/ Jamil Damji

Jamil Damji
Managing Member

COMPANY:

CONEST INVESTMENTS LLC,
a Delaware series limited liability company

By: CoNest Management LLC, its Manager

By: /s/ Vladimir Rubinin

Vladimir Rubinin
Managing Member

By: /s/ Rahima Athari

Rahima Athari
Managing Member

By: /s/ Jamil Damji

Jamil Damji
Managing Member

APPENDIX A

Description of Property

Part 3

PROSPECTIVE INVESTOR QUESTIONNAIRE

Investor represents and warrants that the following information is true and correct, and the Company may rely on the information contained in the Questionnaire in deciding whether to accept you as an investor.

In addition to the following, the Manager may request the following documents and information as part of suitability consideration:

For **individuals, community property, or joint tenant** investors, a copy of a government-issued form of picture identification (e.g., passport or driver license) for each interested party.

For a **corporation**, copies of (i) articles/certificate of incorporation or certificate of formation, (ii) bylaws, and (iii) resolutions or consents authorizing the purchase of Units, if necessary per governing documents.

For a **limited liability company**, copies of (i) articles/certificate of organization or certificate of formation, (ii) company/operating agreement, and (iii) resolutions or consents authorizing the purchase of Units, if necessary per governing documents.

For a **partnership**, copies of the applicable (i) formation documents, if any, (ii) partnership agreement, and (iii) resolutions or consents authorizing the purchase of Units, if necessary per governing documents.

For a **trust**, a copy of the instrument creating the trust or the trust certificate.

Part 3.1: Investor Contact and General Information

The investor warrants that the following information is true and correct, and the Company may rely on the following information contained in this Questionnaire in deciding whether to accept you as an investor.

Please complete the following general information for the investor:

Name: _____

Address: _____

City/State/Zip: _____

Phone Number: Business (_____) _____ Home (_____) _____

Email: _____

Soc. Security or Taxpayer ID No.: _____ Date of Birth: _____

Driver's License State: _____ DL No.: _____ Voter Registration State: _____

From what country(s) do you hold a passport? _____

Please indicate to whom the Company should send all investor correspondence (if investor is a custodian, please complete using the beneficiary's information):

Contact Name (if other than the investor)

Email Address

Street Address/City/State/Zip Code

Phone Number

1. Do you acknowledge that your investment objectives and goals in this investment are primarily speculation and growth, agree that these risks are in line with your personal investment objectives, and acknowledge that you may lose part or all of your investment?

☐ Yes ☐ No

2. Are you a person associated with a securities broker dealer?

☐ Yes ☐ No

3. Are you (1) a senior military, governmental, or political official in a non-U.S. country or (2) closely associated with or an immediate family member of such an official?

☐ Yes ☐ No

If Yes, please identify the name of the official, office held, and country:

-
4. Have you received, reviewed carefully, and had an opportunity to ask questions about the Company Agreement, dated October 29, 2024?

☐ Yes ☐ No

5. Have you received, reviewed carefully, and had an opportunity to ask questions about the Company's Confidential Private Placement Memorandum, dated February 25, 2025?

☐ Yes ☐ No

6. In deciding to purchase this investment, have you relied upon any representations, warranties, or other statements made by the Company or the Manager (including any Member's agent, employee, or affiliate), other than those contained in the PPM, exhibits to the PPM, the Company Agreement, and the Representations and Warranties which have been made herein?

☐ Yes ☐ No

If Yes, please describe the statements relied upon below and, if the statements were written, attach a copy of any written statement(s) so relied upon with your submission of this subscription book.

7. Have you relied upon one or more professional adviser(s) regarding the suitability or desirability of this investment?

☐ Yes ☐ No

If Yes, please identify the (i) name, (ii) address, (iii) telephone number, and (iv) email of the adviser(s), and identify the relationship(s) which exist between the adviser(s) named below and/or his/her or their affiliates and the Company and/or its Affiliates (if NONE, so indicate):

If you are investing as an entity, please complete the following:

NOTE: REPRESENTATIVES OF ENTITIES WHO WILL BE RESPONSIBLE FOR MAKING THE DECISION TO PURCHASE THE SECURITIES MUST EACH COMPLETE THE QUESTIONNAIRE.

Type of Entity: _____

Date of Formation: _____ Number of Equity Owners: _____

If you are investing on the behalf of a trust or an estate, please complete the following:

NOTE: EACH TRUSTEE OR EXECUTOR MUST COMPLETE A QUESTIONNAIRE.

Type of Entity: ☐ Trust ☐ Estate / ☐ Revocable ☐ Irrevocable

Date of Formation: _____ Number of Beneficiaries: _____

Part 3.2: Accredited Investor Representation

PLEASE INITIAL EACH APPLICABLE STATEMENT BELOW

1. _____ The investor is a natural person (individual) whose own net worth, taken together with the net worth of the investor's spouse or spousal equivalent, exceeds \$1,000,000. Net worth for this purpose means the difference between total assets and total liabilities, excluding positive equity in the investor's principal residence, but reduced by (1) any additional indebtedness secured by the investor's principal residence incurred within the 60 days prior to his/her purchase of Units (other than debt incurred as a result of the acquisition of the primary residence) and (2) any negative equity in the investor's principal residence. Assets need not be held jointly to be included in the calculation of net worth, nor do the securities need to be purchased jointly.
2. _____ The investor is a natural person (individual) who had an individual income in excess of \$200,000 (or joint income with the investor's spouse or spousal equivalent in excess of \$300,000) in each of the two previous years and who reasonably expects a gross income in excess of \$200,000 (or joint income with the investor's spouse in excess of \$300,000) this year.
3. _____ The investor is a director, executive officer, or manager of the Manager or the Company.
4. _____ The investor is an entity as to which all the equity owners are accredited investors.
5. _____ The investor is a trust, with total assets in excess of \$5,000,000, not formed for the specific purpose of acquiring Units, whose purchase is directed by a sophisticated person as described in Rule 506(b)(2)(ii) of Regulation D of the Securities Act.
6. _____ The investor is an organization described in section 501(c)(3) of the Internal Revenue Code, corporation, Massachusetts or similar business trust, or partnership, or limited liability company, not formed for the specific purpose of acquiring the securities offered, with total assets in excess of \$5,000,000.
7. _____ The investor is either (i) a bank or any savings and loan association or other institution acting in its individual or fiduciary capacity; (ii) a broker or dealer; (iii) a registered investment adviser or investment adviser relying on the exemption from registering under the Investment Advisers Act of 1940; (iv) an insurance company; (v) an investment company or a business development company under the 1940 Act or a private business development company under the 1940 Act; (vi) a Small Business Investment Company licensed by the U.S. Small Business Administration; (vii) a Rural Business Investment Company as defined in the Consolidated Farm and Rural Development Act; or (viii) an employee benefit plan whose investment decision is being made by a plan fiduciary, which is either a bank, savings and loan association, insurance company, registered investment adviser, or an employee benefit plan whose total assets are in excess of \$5,000,000 or a self-directed employee benefit plan whose investment decisions are made solely by persons that are accredited investors.
8. _____ The investor is an entity not formed for the specific purpose of acquiring the securities offered, owning investments in excess of \$5,000,000.

9. _____ The investor is a natural person holding in good standing a Series 7, 65, or 82 license or one or more professional certifications or designations or credentials from an accredited educational institution that the SEC has designated as qualifying an individual for accredited investor status. The professional certifications or designations or credentials currently recognized by the SEC as satisfying the above criteria will be posted on its website.
10. _____ The investor is a “family office” as defined in the Investment Advisers Act of 1940 and (i) with assets under management in excess of \$5,000,000, (ii) that is not formed for the specific purpose of acquiring the securities offered, and (iii) whose prospective investment is directed by a person who has such knowledge and experience in financial and business matters that such family office is capable of evaluating the merits and risks of the prospective investment; or a “family client” of such family office whose prospective investment is directed by such family office.

Part 3.3: Accredited Investor Verification

1. Rule 506(c) of Regulation D of the Securities Act of 1933 provides that as a means to establish that you are an “accredited investor” and that CoNest Investments LLC (the “Company”) and CoNest Investments LLC, the manager (the “Manager”) of the series in which you are investing, may rely on the written confirmation of a certified public accountant (“CPA”), licensed attorney, registered investment adviser, or registered broker-dealer who has taken reasonable steps within 90 days of the written confirmation to determine and verify that you, the prospective investor, are an accredited investor (see definition below). The submission of a written confirmation that meets these requirements is required to purchase units.

2. You may utilize the form on the following page or other executed opinion or acknowledgement from your third-party verifier (CPA, attorney, investment adviser, or registered broker-dealer) which provides similar confirmation of accredited investor categorization and certification of the verifier’s credentials.

3. An individual is an “accredited investor” if (a) the individual has personal income (excluding income attributable to a spouse) of more than \$200,000 or a joint income with that person's spouse or spousal equivalent in excess of \$300,000 in each of the two most recent years and has a reasonable expectation of reaching the same income level in the current year, (b) has an individual net worth (either individually or jointly with a spouse or spousal equivalent) in excess of \$1,000,000, (c) is a director, executive officer, or general partner of the company selling the securities, (d) a “family client” of a “family office” (as those terms are defined in the Investment Advisers Act of 1940) which itself qualifies as an accredited investor, or (e) holds in good standing a Series 7, 65, or 82 license or one or more professional certifications or designations or credentials from an accredited educational institution that the SEC has designated as qualifying an individual for accredited investor status. For purposes of calculating net worth, (i) your primary residence shall not be included as an asset; (ii) indebtedness that is secured by your primary residence, up to the estimated fair market value of the primary residence at the time of the sale of securities, shall not be included as a liability (except that if the amount of such indebtedness outstanding at the time of the sale of securities exceeds the amount outstanding 60 days before such time, other than as a result of the acquisition of the primary residence, the amount of such excess shall be included as a liability); and (iii) indebtedness that is secured by your primary residence in excess of the estimated fair market value of the primary residence at the time of the sale of securities shall be included as a liability.

For entities, including limited liability companies, corporations, irrevocable trusts, or partnerships (“Entities”), an “accredited investor” refers to Entities (i) in which all owners are also accredited investors, (ii) that have more than \$5,000,000 in assets, or (iii) are a rural business investment company, bank, insurance company, registered investment company, business development company, or small business investment company.

ACCREDITED INVESTOR VERIFICATION

TO: CoNest Investments LLC

RE: _____ (“Investor”)

The undersigned represents and acknowledges the following:

1. The undersigned serves in the professional capacity set forth below for Investor.
2. The undersigned has taken reasonable steps within the last 90 days to verify that Investor is an “Accredited Investor” as defined in Section 501 of Regulation D of the Securities Act of 1933.
3. The undersigned has determined that Investor is an Accredited Investor under the following definition set forth in Regulation D, Rule 501(a); 17 C.F.R. § 230.501(a):

PROFESSIONAL CAPACITY

Please check the applicable box:

- ☐ Certified public accountant who is duly registered and in good standing in the laws of the place of his or her residence or principal office.
- ☐ Licensed attorney who is in good standing in the laws of the jurisdiction in which he or she is admitted to practice law.
- ☐ Investment adviser registered with the Securities and Exchange Commission.
- ☐ Registered broker-dealer.

Dated: _____

Printed Name of Professional

Signature of Professional

Address

Phone Number

City, State, Zip Code

Email Address

Part 4

BANK DEPOSIT AUTHORIZATION FORM

This form MUST be accompanied by a Printed Voided Check or Bank Letter

Name: _____
Address: _____
City: _____ State: _____ Zip: _____
Phone: _____ Email: _____

Distribution Payment Information

Bank Name: _____
Account Owner: _____
Account Name: _____
Account Type: ☐ Checking ☐ Savings
Bank Address: _____
City: _____ State: _____ Zip: _____
Routing # (9 digits) _____
Account # _____

The undersigned authorizes CoNest Investments LLC, a Delaware series limited liability company (the “Company”), or its designated assignee (specifically, its managing member, CoNest Management LLC, a Delaware limited liability company (the “Manager”)), to initiate ACH or bank wire transfer entries and to credit the account identified herein for distributions relating to the Company. This authorization shall remain in effect unless and until the Manager receives written notice that this authorization has been terminated in such time and manner to allow the Manager to act. The undersigned represents and warrants to the Manager that the person executing this authorization form is an authorized signatory on the account referenced above and all information regarding the account and account owner is true and correct.

Account Owner Signature Date

Print Name and Title

ATTACH PRINTED VOIDED CHECK

Part 5

IRS FORM W-9

If the investment is being made through a custodian (IRA, 401k, etc.), your custodian should complete the W-9.

If the investment is being made by an individual, such individual should complete the W-9.

If the investment is being made through an entity or trust, an officer/trustee should complete the W-9 with the entity/trust's tax information.

If your specific tax situation dictates that another form is appropriate, you should provide that form. If you are unsure, you should consult with your own tax professionals. Neither the Company, its Manager, nor its advisers are providing tax advice to investors.

Request for Taxpayer Identification Number and Certification

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

► Go to www.irs.gov/FormW9 for instructions and the latest information.

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

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number									
				-				-	
or									
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 (defined below); 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. See the instructions for Part II, later.

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

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.

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.

By signing the filled-out form, you:

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, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

Note: If you are a U.S. person and 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 under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 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 section 1446 withholding on your share of partnership income.

In the cases below, the following person must give 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.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 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.
4. 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, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% 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, payments made in settlement of payment card and third party network transactions, 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 instructions for Part II 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 *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

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

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note: ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. 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 line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. 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 line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

Check the appropriate box on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 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 U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—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 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

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 reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

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.

If you are a single-member LLC that is disregarded as an entity separate from its owner, 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 *What Name and Number To Give the Requester*, later, 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 SSA 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. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and 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 U.S. 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, 4, or 5 below indicates 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 line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

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.

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 made in settlement of payment card and third party network transactions, 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), ABLE accounts (under section 529A), 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

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. 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
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations 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.

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.

⁴ 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*, earlier.

***Note:** The grantor also must provide a Form W-9 to trustee of trust.

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, 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 Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic 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 (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit www.irs.gov/IdentityTheft 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. commonwealths and 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.