



## **SUBSCRIPTION AGREEMENT**

**BECKNELL INDUSTRIAL INCOME TRUST INC.**

### **INSTRUCTIONS TO INVESTORS**

PLEASE READ CAREFULLY THE CONFIDENTIAL PRIVATE PLACEMENT MEMORANDUM OF BECKNELL INDUSTRIAL INCOME TRUST INC. (THE “FUND”), DATED OCTOBER 15, 2025, AND ALL APPENDICES THERETO (AS SUPPLEMENTED OR AMENDED FROM TIME TO TIME, THE “MEMORANDUM”), BEFORE DECIDING TO SUBSCRIBE FOR SHARES OF THE FUND’S COMMON STOCK (“SHARES”). THE OFFERING DESCRIBED IN THE MEMORANDUM (THE “OFFERING”) IS LIMITED TO INVESTORS WHO QUALIFY AS “ACCREDITED INVESTORS” AS DEFINED IN RULE 501 OF REGULATION D UNDER THE SECURITIES ACT OF 1933, AS AMENDED (THE “SECURITIES ACT”).

EACH PROSPECTIVE INVESTOR SHOULD EXAMINE THE SUITABILITY OF AN INVESTMENT IN SHARES IN THE CONTEXT OF HIS, HER OR ITS OWN NEEDS, INVESTMENT OBJECTIVES, AND FINANCIAL CAPABILITIES AND SHOULD MAKE HIS, HER OR ITS OWN INDEPENDENT INVESTIGATION OF THE COMPANY AND ITS EXTERNAL ADVISOR, BI ADVISOR LLC (“ADVISOR”), IN MAKING A DECISION AS TO THE SUITABILITY OF THE INVESTMENT. EACH PROSPECTIVE INVESTOR IS ALSO ENCOURAGED TO CONSULT WITH HIS, HER OR ITS BUSINESS OR TAX ADVISOR REGARDING THE RISKS AND MERITS OF AN INVESTMENT IN SHARES. ANY CAPITALIZED TERMS USED AND NOT OTHERWISE DEFINED HEREIN SHALL HAVE THE MEANINGS GIVEN TO SUCH TERMS IN THE MEMORANDUM.

**IMPORTANT NOTE: FAILURE TO COMPLETE ALL APPLICABLE INFORMATION AND DELIVER ANY ADDITIONAL INFORMATION REQUESTED BY THE COMPANY WILL RESULT IN THESE DOCUMENTS BEING RETURNED FOR COMPLETION AND MAY CAUSE A REJECTION OR DELAY OF ACCEPTANCE OF THE SUBSCRIPTION.**

## 1. INVESTMENT

☐ SHARE CLASS A    ☐ SHARE CLASS H    ☐ SHARE CLASS R    ☐ SHARE CLASS I

Investment Amount: \$ \_\_\_\_\_

☐ Initial Investment (\$25,000 minimum)    ☐ Additional Investment

### Method of Payment (please check one)

☐ By Mail\*    Make all checks payable to "Becknell Industrial Income Trust Inc." See Section 13 for payment instructions.

☐ By Wire    See Section 13 for wire payment instructions.

\* Cash, cashier's checks/official bank checks, temporary checks, foreign checks, money orders, third-party checks, or travelers' checks are not accepted.

## 2. FORM OF OWNERSHIP

\*Check all applicable boxes

| Account Type:                                                                                                                                                                                           | Additional Required Documentation                                                                         |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> Individual <input type="checkbox"/> TOD                                                                                                                                        | Copy of ID; If TOD, complete Section 8 (Transfer on Death Designation)                                    |
| <input type="checkbox"/> Joint Tenants WROS <input type="checkbox"/> Tenants in Common<br><input type="checkbox"/> TOD<br><input type="checkbox"/> Community Property                                   | Copy of ID; If TOD, complete Section 8 (Transfer on Death Designation)                                    |
| <input type="checkbox"/> Trust                                                                                                                                                                          | Trustee certification form or trust documents, copy of ID for trustee(s)                                  |
| <input type="checkbox"/> Estate                                                                                                                                                                         | Documents evidencing individuals authorized to act on behalf of estate                                    |
| <input type="checkbox"/> Custodial <input type="checkbox"/> UGMA: State of ____<br><input type="checkbox"/> UTMA: State of ____                                                                         | None                                                                                                      |
| <input type="checkbox"/> Corporation <input type="checkbox"/> C Corp <input type="checkbox"/> S Corp                                                                                                    | Articles of incorporation or corporate resolution, certificate of formation, certificate of good standing |
| <input type="checkbox"/> LLC                                                                                                                                                                            | LLC operating agreement or LLC resolution, certificate of formation, certificate of good standing         |
| <input type="checkbox"/> Partnership                                                                                                                                                                    | Limited partnership agreement, certificate of formation, certificate of good standing                     |
| <input type="checkbox"/> Non-Profit Organization                                                                                                                                                        |                                                                                                           |
| <input type="checkbox"/> Profit Sharing Plan <input type="checkbox"/> Defined Benefit Plan<br><input type="checkbox"/> KEOGH Plan                                                                       |                                                                                                           |
| <input type="checkbox"/> Traditional IRA <input type="checkbox"/> SEP IRA <input type="checkbox"/> ROTH IRA<br><input type="checkbox"/> Simple IRA<br><input type="checkbox"/> Inherited/Beneficial IRA | For inherited IRA indicate decedent's name:<br>_____                                                      |
| <input type="checkbox"/> Other (Specify): _____                                                                                                                                                         |                                                                                                           |

*Remainder of the page intentionally left blank*

### 3. INVESTOR'S INFORMATION

#### PRIMARY OWNER

Please Check: ☐ Mr. ☐ Mrs. ☐ Ms. ☐ M.D. ☐ Ph.D. ☐ D.D.S.

NAME

SOCIAL SECURITY OR TAX IDENTIFICATION NUMBER

DATE OF BIRTH

RESIDENCE ADDRESS

CITY

STATE

ZIP CODE

PRIMARY TELEPHONE

SECONDARY TELEPHONE

EMAIL

#### JOINT OWNER

Please Check: ☐ Mr. ☐ Mrs. ☐ Ms. ☐ M.D. ☐ Ph.D. ☐ D.D.S.

NAME:

SOCIAL SECURITY OR TAX IDENTIFICATION NUMBER

DATE OF BIRTH

RESIDENCE ADDRESS

CITY

STATE

ZIP CODE

PRIMARY TELEPHONE

SECONDARY TELEPHONE

EMAIL

IMPORTANT Electronic reports will be Accessible via our website at [www.becknellindustrialinvestments.com](http://www.becknellindustrialinvestments.com). If you are not enrolling in electronic reporting only, reports will be mailed to the address provided in Section 3.

ENTITY NAME

TAX IDENTIFICATION NUMBER

STATE AND DATE OF FORMATION

ADDRESS

CITY

STATE

ZIP CODE

NAME OF ENTITY AUTHORIZED REPRESENTATIVE

TITLE OF ENTITY AUTHORIZED REPRESENTATIVE

PRIMARY TELEPHONE

SECONDARY TELEPHONE

EMAIL

#### 4. REGULATORY MATTERS

**\*Check all applicable boxes. Note that additional information may be requested.**

- ☐ Investor is associated with a Financial Industry Regulatory Authority, Inc. ("FINRA") member firm.
- ☐ Investor is a plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA").
- ☐ Investor is an entity that is tax-exempt for U.S. federal income tax purposes.

#### 5. IRA, ROTH OR OTHER RETIREMENT OF PROFIT-SHARING PLAN

\*If investing through an IRA or other retirement or profit-sharing plan, please complete the following (in addition to the investor information above)

CUSTODIAL ACCOUNT NAME

CUSTODIAN ACCOUNT NUMBER

CUSTODIAN'S EIN

CUSTODIAN'S ADDRESS

CITY

STATE

ZIP CODE

CUSTODIAN'S TELEPHONE

CUSTODIAN'S EMAIL

## 6. ACCREDITED INVESTOR CERTIFICATION

**FOR INDIVIDUAL INVESTORS.** I represent and warrant that I am an “accredited investor” as defined by Rule 501(a) of the Securities Act because, as indicated below, I satisfy one or more of the following standards. (Check All Applicable Boxes)

- ☐ I have an individual net worth, or joint net worth with my spouse or spousal equivalent, which exceeds \$1,000,000. (For these purposes, “net worth” means, subject to the exception provided in the following sentence, the excess of total assets at fair market value over total liabilities. When determining net worth, however, the value of an investor’s primary residence and any indebtedness secured thereby up to its fair market value shall be excluded from the investor’s net worth, while indebtedness secured by the residence in excess of its fair market value should be considered a liability and deducted from the investor’s net worth.)
- ☐ I had individual income (exclusive of any income attributable to my spouse or spousal equivalent) of more than \$200,000 in each of the two most recent years and have a reasonable expectation to have individual income in excess of \$200,000 in the current year. (For these purposes, “individual income” means the investor’s adjusted gross income, as reported for federal income tax purposes, less any income attributable to a spouse or spousal equivalent or to property owned by a spouse or spousal equivalent.)
- ☐ I had joint income with my spouse or spousal equivalent of more than \$300,000 in each of the two most recent years and have a reasonable expectation to have joint income with my spouse or spousal equivalent in excess of \$300,000 in the current year.
- ☐ I am a director or executive officer of the Fund.
- ☐ I hold one or more of the following FINRA licenses in good standing: Series 7, Series 82 or Series 65.
- ☐ Other (Specify): \_\_\_\_\_

**FOR ENTITY INVESTORS.** I am completing this Investor Questionnaire on behalf of a legal entity, and I represent and warrant that such entity is an “accredited investor” as defined by Rule 501(a) of the Securities Act because, as indicated below, it satisfies one or more of the following standards. (Check All Applicable Boxes)

- ☐ The entity is a trust, with total assets in excess of \$5,000,000, that was not formed for the specific purpose of acquiring the Shares and which has its investments directed by a person who has such knowledge and experience in financial and business matters that he or she is capable of evaluating the merits and risks of purchasing the Shares.
- ☐ The entity is a bank, as defined in Section 3(a)(2) of the Securities Act, or a savings and loan association or other institution, as defined in Section 3(a)(5)(A) of the Securities Act, whether acting in its individual or fiduciary capacity.
- ☐ The entity is a broker or dealer registered pursuant to Section 15 of the Securities Exchange Act of 1934, as amended.
- ☐ The entity is an investment adviser either (a) registered pursuant to Section 203 of the Investment Advisers Act of 1940, as amended, or registered pursuant to the laws of a state; or (b) relying on the exemption from registering with the Securities and Exchange Commission under Section 203(l) or (m) of the Investment Advisers Act of 1940, as amended.
- ☐ The entity is an insurance company, as defined in Section 2(a)(13) of the Securities Act.
- ☐ The entity is an investment company registered under the Investment Company Act of 1940, as amended, or a business development company, as defined in Section 2(a)(48) of that act.
- ☐ The entity is Small Business Investment Company licensed by the U.S. Small Business Administration under Section 301(c) or (d) of the Small Business Investment Act of 1958.
- ☐ The entity is a Rural Business Investment Company as defined in section 384A of the Consolidated Farm and Rural Development Act.
- ☐ The entity is a plan established and maintained by a U.S. state, its political subdivisions, or any agency or instrumentality of such a state or its political subdivisions, for the benefit of its employees, which has total assets in excess of \$5,000,000.
- ☐ The entity is an employee benefit plan within the meaning of ERISA and: (i) the investment decision with respect to the Shares is being made by a plan fiduciary, as defined in Section 3(21) of ERISA, of the employee benefit plan that is either a bank, savings and loan association, insurance company or registered investment adviser; (ii) the employee benefit plan has total assets in excess of \$5,000,000; or (iii) if the plan is a self-directed plan, the plan’s investment decisions are made solely by persons that qualify as “accredited investors.”
- ☐ The entity is a private business development company, as defined in Section 202(a)(22) of the Investment Advisers Act of 1940, as amended.
- ☐ The entity is an organization described in Section 501(c)(3) of the Internal Revenue Code, corporation, Massachusetts or similar business trust, partnership or limited liability company, with total assets in excess of \$5,000,000 that was not formed for the specific purpose of acquiring the Shares.
- ☐ All of the equity owners of the entity are “accredited investors.”
- ☐ The entity is a grantor trust, and each grantor of the trust (i) has the power to revoke the trust and regain title to the trust assets and (ii) is an accredited investor as described in one or more of the categories set forth in items herein.

- ☐ The entity is of a type not listed above, not formed for the specific purpose of acquiring the Shares, owning investments in excess of \$5,000,000.
- ☐ The entity is a “family office,” as defined in Rule 202(a)(11)(G)-1 under the Investment Advisers Act of 1940 (17 CFR 275.202(a)(11)(G)-1): (i) with assets under management in excess of \$5,000,000; (ii) that is not formed for the specific purpose of acquiring the Shares; 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.
- ☐ The entity is a “family client,” as defined in Rule 202(a)(11)(G)-1 under the Investment Advisers Act of 1940 (17 CFR 275.202(a)(11)(G)-1), of a family office meeting the requirements of “family office” as described above and whose prospective investment in the Fund is directed by such family office as described above.

### **CONSENT OF SPOUSE**

**For natural persons in community property states, which are currently Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington and Wisconsin**

I \_\_\_\_\_, spouse of \_\_\_\_\_,  
have read and hereby approve of the Subscription Agreement for [Full Legal Fund Name] (the “Subscription Agreement”), which my spouse has signed. I hereby appoint my spouse as my attorney-in-fact with respect to the exercise of any rights related to a purchase of any Units and agree to be bound by the provisions of the Subscription Agreement and any other documents related to the purchase of any Units (collectively, the “Subscription Documents”) insofar as I may have any rights in said Subscription Documents or any property or interest subject thereto under the community property laws of the State/Commonwealth of \_\_\_\_\_ or similar laws relating to marital property in effect in the state of our primary residence as of the date of the signing of the Subscription Agreement and/or the Subscription Documents.

Dated: \_\_\_\_\_, 20\_\_\_\_  
(Signature)

## 7. DISTRIBUTION INSTRUCTIONS

**YOU ARE AUTOMATICALLY ENROLLED IN THE COMPANY'S DISTRIBUTION REINVESTMENT PLAN ("DRIP") UNLESS YOU AFFIRMATIVELY ELECT NOT TO PARTICIPATE IN THE DRIP BELOW.**

IF YOU DO NOT WISH TO BE ENROLLED IN THE DRIP, PLEASE CHECK HERE. ☐

**IMPORTANT:** If you are not enrolled in the DRIP, please complete the Cash Distribution Information section below.

### Cash Distribution Information

*(For Custodial held accounts, if you are not enrolled in the DRIP, the funds must be sent to the Custodian)*

#### **(A) ACH AUTHORIZATION\***

☐ PLEASE SEND DISTRIBUTIONS VIA ACH (*Non-Custodial Investors Only*)

I/we hereby authorize the Fund or its agent to deposit my distributions into the bank account(s) listed below. I/we further authorize the financial institution(s) named below to credit such account(s).

I/we understand that this authorization remains in effect until the Fund receives my/our notification, in writing, to terminate the authorization in such a time and manner as to afford the Fund and my/our financial institution(s) a reasonable time to act on it. In the event that the Fund deposits funds erroneously into my/our account, the Fund is authorized to debit such account for an amount not to exceed the amount of the erroneous deposit.

| Name and Address of Financial Institution | Checking or Savings Account | Bank Routing Number | Bank Account Number |
|-------------------------------------------|-----------------------------|---------------------|---------------------|
|                                           |                             |                     |                     |

ACCOUNT HOLDER SIGNATURE

JOINT ACCOUNT HOLDER SIGNATURE

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

For the Fund to verify bank account and routing numbers, investors should provide a **VOIDED CHECK** for each investor account to be credited. Investors should retain completed copies of this form for their records.

\*IF THE FINANCIAL INSTITUTION HOLDING YOUR BANK ACCOUNT DOES NOT ACCEPT DIRECT DEPOSIT, PLEASE COMPLETE THE CHECK AUTHORIZATION IN PART (B) BELOW.

#### **(B) CHECK AUTHORIZATION**

☐ PLEASE SEND CHECKS TO THE ADDRESS SET FORTH IN SECTION 3 ABOVE (*Non-Custodial Investors Only*)

☐ PLEASE SEND DISTRIBUTIONS VIA CHECK TO THIRD PARTY/CUSTODIAN  
NAME

INSTITUTION (IF APPLICABLE)

ACCOUNT NUMBER

ADDRESS

CITY

STATE

ZIP CODE

## 8. TRANSFER ON DEATH DESIGNATION

- A Transfer on Death ("TOD") designation transfers ownership of Shares to the registered owner's designated beneficiary(ies) upon death; provided that the Fund receives proof of death and other documentation it deems necessary or appropriate, including in the case of a minor transferee, documentation of a custodian.
- Until the death of the registered owner(s), the TOD beneficiary(ies) has (have) no present interest in, right to, or authority over, the TOD account.
- A TOD designation will be accepted only where Shares are owned by a natural person and registered in that individual's name or by two or more natural persons as joint tenants with rights of survivorship.
- Accounts registered to trusts, corporations, charities, and other such legal entities may not declare a TOD designation. These legal entities, however, may be listed as a beneficiary on a TOD for accounts registered to a natural person.
- A TOD designation made by joint tenants with rights of survivorship does not take effect until the last of all multiple registered owners dies.
- If the beneficiary(ies) does (do) not survive the registered owner(s), the Shares will be treated as belonging to the deceased registered owner's estate.
- The TOD beneficiaries must be names on this form; "spouse" or "children" is NOT an acceptable designation. Minors may not be named as a beneficiary unless a custodian or guardian for such minor is also named.
- A TOD designation may be voided at any time by the Fund in its sole discretion, if there is any doubt as to the validity or effectiveness of a TOD designation.
- Upon the death of any of the joint tenants, the surviving registered owner(s) may revoke or change the TOD designation at any time. A TOD direction is revocable prior to death of registered owner(s) by (a) the sale of the registered owner's (or registered owners') Shares, (b) assigning Shares to another person or entity, (c) filing a revocation of TOD registration or filing a change in TOD registration with a new beneficiary (or beneficiaries). A TOD direction may not be revoked by a provision in a will or any other instrument.
- The Fund will only honor a TOD direction that it has recorded in its registration records. TOD directions, changes and revocations will only be accepted when in proper form. Proper form requires: (a) endorsement by the registered owner(s); (b) instruction indicating either a new form of registration, removal of the current TOD beneficiaries and/or designation of a new TOD beneficiaries; and (c) actual receipt by the Fund prior to the registered owner's death.
- This agreement is between the registered owner(s) and the Fund. You should discuss this TOD direction with your attorney to ensure that it is consistent with your estate and tax planning and is enforceable under the laws of your state.

I (we) authorize the Fund to register all of my (our) Shares in beneficiary form, assigning ownership on my (our) death to my (our) beneficiary(ies). I understand that if more than one beneficiary is listed, percentages for each must be designated. If percentages are not designated, the Shares will be divided equally. **Percentages must equal 100%.** For additional beneficiaries, please complete and attach an additional form.

### PRIMARY BENEFICIARY

NAME

RELATIONSHIP TO REGISTERED OWNER(s)

BIRTH DATE

SSN OR TAX ID#

PERCENTAGE

%

☐ SECOND OR ☐ CONTINGENT BENEFICIARY

NAME:

|                                     |               |
|-------------------------------------|---------------|
| RELATIONSHIP TO REGISTERED OWNER(s) | BIRTH DATE    |
| <div></div>                         | <div></div>   |
| SSN OR TAX ID#                      | PERCENTAGE    |
| <div></div>                         | <div></div> % |

☐ THIRD OR ☐ CONTINGENT BENEFICIARY  
NAME:

|                                     |               |
|-------------------------------------|---------------|
| RELATIONSHIP TO REGISTERED OWNER(s) | BIRTH DATE    |
| <div></div>                         | <div></div>   |
| SSN OR TAX ID#                      | PERCENTAGE    |
| <div></div>                         | <div></div> % |

**\*If any beneficiary listed above is a minor, provide name of the guardian/custodian**

**CERTIFICATION OF BENEFICIAL OWNER(S) (ENTITY ONLY)**

The information contained in this section is sought pursuant to Section 1020.230 of Title 31 of the United States Code of Federal Regulations (31 CFR 1020.230).

The following information for each individual\*, if any, who directly or indirectly, through any contract, arrangement, understanding, relationship, or otherwise, owns 25% or more of the equity interests of the legal entity listed above:

|   | Name (Last, First, MI) | Date of Birth | Address (Residential or Business Street Address) | For U.S. Persons: Social Security # | For Foreign Persons: Passport # and Country of Issuance <sup>1</sup> | % of Ownership |
|---|------------------------|---------------|--------------------------------------------------|-------------------------------------|----------------------------------------------------------------------|----------------|
| 1 |                        |               |                                                  |                                     |                                                                      |                |
| 2 |                        |               |                                                  |                                     |                                                                      |                |
| 3 |                        |               |                                                  |                                     |                                                                      |                |
| 4 |                        |               |                                                  |                                     |                                                                      |                |

\* If no individual meets this definition, please enter “Not Applicable” above and explain below (i.e. All <25%; Charity/Non-Profit; etc.). As applicable, explain any layers of Beneficial Ownership, etc. (For example, ABC Co. is 50% owned by 123 Corp. 123 Corp. is 50% owned by John Doe; therefore, John is a 25% Beneficial Owner of ABC Co.):

The following information for **one** individual with significant responsibility for managing the legal entity listed above, such as:  
An executive officer or senior manager (e.g. Chief Executive Officer, Chief Financial Officer, Chief Operating Officer, Managing Member, General Partner, President, Vice President, Treasurer); or,  
  
Any other individual who regularly performs similar functions. (If appropriate, an individual listed as a beneficial owner above may also be listed in this section).

| Name (Last, First, MI) | Date of Birth | Address (Residential or Business Street Address) |  |  |
|------------------------|---------------|--------------------------------------------------|--|--|
|                        |               |                                                  |  |  |

1 In lieu of a passport number, foreign persons may also provide an alien identification card number, or number and country of issuance of any other government-issued document evidencing nationality or residence and bearing a photograph or similar safeguard.

## 9. SUBSCRIBER'S REPRESENTATIONS AND AGREEMENTS

I, the undersigned, hereby subscribes to purchase Shares in the amount set forth on the Signature Page of this Subscription Agreement and under the terms and conditions contained herein and in the Memorandum. Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Memorandum.

### THE UNDERSIGNED HEREBY MAKES THE FOLLOWING REPRESENTATIONS AND WARRANTIES.

1. I have received read and fully understand the Memorandum.
2. I am basing my decision to invest only on the information in the Memorandum and information requested of the Fund in writing by me, and I have not relied on any other representation made by any other person.
3. I am a citizen and/or a legal permanent resident of the United States of America, with my principal residence maintained at the address set forth in this Subscription Agreement, and I am at least twenty-one years of age.
4. I am executing this Subscription Agreement: (A) on my own behalf, as a natural person, and I have the legal capacity to execute, deliver and perform my obligations under this Subscription Agreement or (B) on behalf of a corporation, partnership, limited liability company, trust or other entity, and (i) such entity is duly organized, validly existing and in good standing under the laws of the jurisdiction where it was formed and is authorized by its governing documents to execute, deliver and perform its obligations under this Subscription Agreement and to become a stockholder of the Fund, (ii) I have the full power and authority to execute and deliver this Subscription Agreement on behalf such entity and (iii) this Subscription Agreement, and such entity's execution hereof and performance of its obligations hereunder, has been duly authorized by all requisite corporate or other action by the entity.
5. I am not, and, in the case of a corporation, partnership, limited liability company, trust or other entity, none of its principal owners, partners, members, directors or officers are, included on the Office of Foreign Assets Control list of foreign nations, organizations and individuals subject to economic and trade sanctions based on U.S. foreign policy and national security goals, Executive Order 13224, which sets forth a list of individuals and groups with whom U.S. persons are prohibited from doing business because such persons have been identified as terrorists or persons who support terrorism, or any other watch list issued by any governmental authority, including the Securities and Exchange Commission.
6. I consent, and understand that by owning Shares I will be deemed to have consented, to disclosure by the Fund, the Advisor, the sponsor of the Fund, and their respective agents and affiliates to relevant third parties of information pertaining to my "accredited investor" status and any other information requests related thereto or otherwise appropriate to establish the Fund's entitlement to a private offering exemption under the Securities Act. In addition, I understand that the Fund and its respective agents and affiliates will disclose any and all information required or requested by governmental or other authorities as required by or in connection with the U.S. Bank Secrecy Act, as amended by the USA PATRIOT Act, and other antimoney laundering, anti-terrorism and similar laws, rules and regulations including, without limitation, Executive Order 13224.
7. The funds I am investing in the Fund are not derived from any criminal enterprise.
8. I agree that I will provide additional information or take such other actions as may be necessary or advisable for the Fund for anti-money laundering purposes. The Fund may provide this information, or report the failure to comply with such requests, to appropriate governmental authorities, in certain circumstances without notifying me that the information has been provided. In the event of my delay or failure to produce any requested information, the Fund may refuse to accept my investment. The Fund reserves the right to require any payment or distribution to a stockholder to be paid into the account from which the stockholder's subscription funds originated.
9. I understand that an investment in the Fund involves substantial risk, and I am fully aware of and understand all of the risk factors relating to the investment, including, but not limited to, the risks set forth in the "RISK FACTORS" section of the Memorandum.
10. My overall commitment to investments that are not readily marketable is not disproportionate to my individual net worth. My investment in the Fund will not cause my overall commitment to illiquid investments to become excessive. I have adequate means of providing for my financial requirements, both current and anticipated, and have no need for liquidity in this investment. I can bear and am willing to accept the economic risk of losing my entire investment in the Fund.
11. I am purchasing the Shares for my own account and for investment purposes only, and not for the account of others. I have no present intention, contract, agreement, undertaking or arrangement to assign, resell or subdivide the Shares.
12. I acknowledge that the Fund is relying upon the truth and accuracy of my representations, warranties, statements, covenants and agreements set forth herein in order to determine my suitability to invest in the Fund.
13. All information that I have provided in this Subscription Agreement is complete, accurate and correct as of its date and may be relied on by the Fund in connection with my investment. I hereby agree to notify the Fund immediately of any material change in any of that information occurring before the acceptance of this Subscription Agreement.
14. I have provided my correct Taxpayer Identification Number in the attached Form W-9, and I am not subject to back-up withholding as a result of a failure to report all interest or dividends (or the Internal Revenue Service has notified me that I am no longer subject to back-up withholding).
15. I have had the opportunity to ask questions of, and receive answers from, the Fund and the Advisor, and their respective

principals, concerning the Fund, the Advisor and their respective affiliates, the Shares and the terms and conditions of the Offering, and to obtain any additional information deemed necessary to verify the accuracy of the information contained in the Memorandum, to the extent possessed by the Fund or obtainable by it without unreasonable effort or expense. I have been provided with all materials and information requested by either me or others representing me, including any information requested to verify any information furnished to me.

16. I understand that, due to the restrictions described below, and the lack of any public market existing or likely to exist in the future for the Shares, my investment in the Shares will be illiquid and that I will be required to bear the financial risks of the investment for an indefinite period of time.
17. I understand that the Shares have not been registered under the Securities Act or any securities laws of any state or other jurisdiction, and that the Shares are being offered and sold in reliance on specific exemptions from the registration requirements of applicable federal and state securities laws. I understand that the sale, assignment, transfer or other disposition of the Shares is restricted under applicable federal and state securities laws and the terms of the Charter. I understand that the Fund has no obligation and does not intend to register any of the Shares for resale under any federal or state securities laws or to take any action under any such laws to make available an exemption from registration requirements. I further agree that I will not sell, assign, transfer or otherwise dispose of any Shares I purchase, in whole or in part, unless such sale, assignment, transfer or other disposition is (A) registered under applicable federal and state securities law or sold in reliance upon an exemption from such registration, and (B) otherwise permitted by and made in accordance with the terms of the Charter. I also understand and acknowledge that, if the Shares are certificated, one or more legends will be placed on all certificates evidencing the Shares with respect to restrictions on any sale, assignment, transfer or other disposition of the Shares imposed by applicable federal and state securities laws and the Charter.
18. I understand that no state or federal governmental authority has approved or disapproved of the Shares, reviewed or passed on the accuracy or adequacy of the Memorandum or made any finding or determination relating to the fairness of an investment in the Fund and that no state or federal government authority has recommended or endorsed or will recommend or endorse the Shares.
19. If subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), I am aware of, and have taken into consideration, the diversification requirements of Section 404(a)(3) of ERISA in determining to invest in the Fund and have concluded that such investment is prudent and not a non-exempt "prohibited transaction" within the meaning of Section 406 of ERISA and Section 4975(c) of the Internal Revenue Code of 1986 (the "Code").
20. If acting on behalf of a charitable remainder trust, I am aware that if any portion of the income derived from the trust's ownership of Shares is deemed to be unrelated business taxable income ("UBTI"), Section 664(c) of the Code imposed on the trust an excise tax equal to the amount of such UBTI.
21. I understand and agree that I may not assign this offer or, except as specifically permitted by law, revoke my subscription. I acknowledge that the Fund has the unconditional right to accept or reject this subscription, in whole or in part.
22. I understand that, if I am acquiring the Shares in a fiduciary capacity, the representations, warranties, statements, covenants and agreements set forth herein shall be deemed to have been made on behalf of the person or persons for whose benefit I am acquiring such Shares. I have properly identified such person or persons in these subscription documents.
23. I understand that the Fund may provide the Memorandum, supplements to the Memorandum, reports, distribution notices and other information, or documents, electronically unless I opt-out of electronic delivery by sending the Fund instructions in writing that I would like to receive such documents in paper format. Unless I elect otherwise and notify the Fund as provided herein, all documents will be provided in electronic form by email. I must have internet access to use electronic delivery. While the Fund imposes no additional charge for this service, there may be potential costs associated with electronic delivery, such as on-line charges. Documents will be available on a password-protected web site: [www.Becknellinvestments.com](http://www.Becknellinvestments.com). I may print and download all documents provided through this service. I may opt-out of electronic delivery at any time and, following receipt of my notification, the Fund or its agent will begin sending me a paper copy of all required documents. However, in order for the Fund to ensure timely delivery of documents to me, my notification must be given to the Fund a reasonable time before electronic delivery has commenced. The Fund or its agent will provide me with duplicate paper copies at any time upon request. Such request will not constitute notification of my decision to opt-out of electronic delivery.
24. I understand, acknowledge and agree that if I am participating in the DRIP and I experience a material adverse change in my financial condition or can no longer make the certifications, representations or warranties set forth in Section 6 or this Section 9, I must promptly notify the Fund in writing, and the Fund and its affiliates may rely on such notification to terminate my participation in the DRIP.

**The above representations are not a waiver of any rights that I may have under the acts administered by the Securities and Exchange Commission or by any state regulatory agency administering statutes bearing on the offer and sale of securities**

#### Indemnification Obligations of the Undersigned

I hereby agree to indemnify, defend and hold harmless the Fund, the Advisor and their respective partners, members, officers, directors, affiliates and advisors from any and all damages, losses, liabilities, costs and expenses (including reasonable attorneys' fees) (collectively "Losses") that they may incur by reason of my failure to fulfill all of the terms and conditions of this Subscription

Agreement or by reason of the untruth or inaccuracy of any of the representations, warranties, statements, covenants or agreements contained herein or in any other documents I have furnished to any of the foregoing in connection with my subscription for Shares. This indemnification includes, but is not limited to, any Losses incurred by the Fund, the Advisor or any of their respective members, officers, directors, affiliates or advisors defending against any alleged violation of federal or state securities laws which is based upon, or related to, any untruth or inaccuracy of any of the representations, warranties, statements, covenants or agreements set forth herein or in any other documents I have furnished to any of the foregoing in connection with my subscription for Shares. The foregoing indemnification obligations shall survive until completion of liquidation of the Fund.

10. INVESTOR SIGNATURE PAGE

INDIVIDUAL(S) AND (OR) JOINT OWNER(S):

|                                  |      |                                         |      |
|----------------------------------|------|-----------------------------------------|------|
| <u>X</u>                         |      |                                         |      |
| Signature of Individual Investor | Date | Signature of Joint Owner, if applicable | Date |

IRA, ROTH OR QUALIFIED PENSION PLAN:

|                          |      |                                     |      |
|--------------------------|------|-------------------------------------|------|
| <u>X</u>                 |      |                                     |      |
| Signature of Participant | Date | Signature of Custodian, if required | Date |

ENTITY INVESTORS:

NAME OF ENTITY (i.e. CORPORATION, PARTNERSHIP, LLC OR TRUST)

NAME OF ENTITY REPRESENTATIVE

TITLE OF ENTITY REPRESENTATIVE

|                                    |      |
|------------------------------------|------|
| <u>X</u>                           |      |
| Signature of Entity Representative | Date |

## 11. PARTICIPATING BROKER-DEALERS

For purposes of the Subscription Agreement and the subscription of the person (the “Subscriber”) subscribing hereunder (the “Subscription”), the registered broker-dealer identified herein (“BD”) represents and warrants to, and agrees with, the Fund and the Advisor as follows:

1. In its communications with Subscriber with respect to the Offering and in procuring the Subscription, BD represents as follows:
  - a. BD acknowledges the Offering is exempt from registration pursuant to Rule 506(c) of Regulation D under the Securities Act. BD hereby confirms that BD has taken reasonable steps, as outlined in Rule 506(c)(2)(ii) of Regulation D under the Securities Act (including, without limitation, reviewing one or more of the types of supporting financial documentation set forth in Rule 506(c)(2)(ii)(A) and (B) of the Securities Act, as provided by Subscriber) to verify that the Subscriber is an “accredited investor,” as such term is defined by Rule 501(a) of Regulation D under the Securities Act, within the previous three months and has determined based upon such reasonable steps that Subscriber is an accredited investor.
  - b. BD has made reasonable inquiry to determine (i) that the Subscriber is acquiring the Shares for the Subscriber’s own account and not on behalf of other persons, (ii) that the Subscriber understands the limitations on the Subscriber’s disposition of the Shares under applicable federal and state securities laws and the Fund’s governing documents, and (iii) that the Subscriber understands that he, she or it must bear the economic risk of the investment for an indefinite period of time because of such limitations.
  - c. If the Subscriber is a “retail customer” as defined in Regulation Best Interest, (i) BD has a reasonable basis to believe that a purchase of Shares would be in the best interest of the Subscriber based upon the Subscriber’s investment profile and the potential risks, rewards, and costs associated with such an investment; (ii) BD has not placed its interests ahead of the interest of the Subscriber in recommending such investment; and (iii) has complied with any applicable enhanced standard of conduct, including, but not limited to, the other requirements of Regulation Best Interest in relation to the investor’s purchase of Shares.
2. BD is a duly and properly registered broker-dealer and a member in good standing of FINRA.
3. BD agrees to indemnify, defend and hold harmless the Fund, the Advisor, and their respective officers, directors, affiliates, agents and representatives (collectively, the “Indemnified Parties”), from and against any losses, claims, damages, expenses, or liabilities whatsoever, joint or several (“Losses”), to which any of the Indemnified Parties may become subject, under the Securities Act or otherwise, insofar as such Losses arise out of or are based upon in whole or in part, any material untruth or inaccuracy in, or breach of, any representation, warranty, covenant, agreement or statement made by BD in this Subscription Agreement.

The undersigned BD further certifies that his/her signature below constitutes his/her agreement to be bound by all the provisions of the terms and conditions set forth in this Section.

NAME OF BD FIRM

NAME OF BD REPRESENTATIVE

X  
Signature of BD Representative

\_\_\_\_\_ Date

X  
Signature of Registered Principal  
(If Required)

\_\_\_\_\_ Date

ADDRESS

CITY

STATE

ZIP CODE

EMAIL

TELEPHONE

For purposes of the Subscription Agreement and the subscription of the person (the "Subscriber") subscribing hereunder (the "Subscription"), the registered investment advisor identified herein ("RIA") represents and warrants to, and agrees with, the Fund and the Advisor as follows:

1. RIA acknowledges and agrees that no commissions, fees or other compensation will be paid in respect of the Subscription to the RIA by the Fund or any person acting on its behalf.
2. In its communications with Subscriber with respect to the Offering and in procuring the Subscription, RIA represents as follows:
  - a. RIA acknowledges the Offering is exempt from registration pursuant to Rule 506(c) of Regulation D under the Securities Act. RIA hereby confirms that RIA has taken reasonable steps (including, without limitation, (i) reviewing one or more of the types of supporting financial documentation set forth in Rule 506(c)(2)(ii)(A) and (B) of the Securities Act, and (ii) obtaining appropriate written representations from Subscriber) to verify that the Subscriber is an "accredited investor," as such term is defined by Rule 501(a) of the Securities Act, within the previous three months and has determined based upon such reasonable steps that Subscriber is an accredited investor.
  - b. The Subscriber resides in a jurisdiction that the Fund has identified as a jurisdiction in which the Shares are qualified for sale or as to which such qualification is not required.
  - c. RIA has determined that an investment in the Fund is appropriate for the Subscriber's advisory account.
  - d. If RIA is not exercising investment discretion with respect to the Subscription, RIA has advised the Subscriber that the Subscriber would be afforded the opportunity to ask questions of, and receive answers from the Fund and the Advisor, and their respective principals, concerning the Fund, the Shares and the terms and conditions of the Offering, and to obtain any additional information deemed necessary to verify the accuracy of the information contained in the Memorandum to the extent possessed by the Fund or the Advisor or obtainable by them without unreasonable effort or expense.
  - e. RIA has made reasonable inquiry to determine (i) that the Subscriber is acquiring the Shares for the Subscriber's own account and not on behalf of other persons, (ii) that the Subscriber understands the limitations on the Subscriber's disposition of the Shares under applicable federal and state securities laws and the Fund's governing documents, and (iii) that the Subscriber understands that he, she or it must bear the economic risk of the investment for an indefinite period of time because of such limitations.
  - f. RIA did not provide any information or make any representation concerning the Fund or the Offering except as set forth in the Memorandum and any advertising and supplemental sales literature approved by the Advisor to be used in connection with the Offering.
3. RIA agrees to maintain, for at least six years, a record of the information obtained to determine that an investment in the Shares is a suitable and appropriate investment for the Subscriber and that such Subscriber meets the financial qualification and suitability standards and other requirements imposed on investors in the Offering, and to make such records available to the Fund and the Advisor during such period upon its reasonable request.
4. RIA agrees to keep records indicating to whom each Memorandum and related materials was delivered and to make such information available to the Fund and the Advisor upon written request.
5. RIA represents to the Fund and the Advisor that RIA or firm by which RIA is employed (the "Firm") has established and implemented: (a) an anti-money laundering compliance program in accordance with applicable laws and regulations, including without limitation federal and state securities laws, the USA Patriot Act of 2001, Executive Order 13224 – Executive Order on Terrorist Financing Blocking Property and Prohibiting Transactions With Persons Who Commit, Threaten to Commit, or Support Terrorism and industry practices for the investment advisor industry, and (b) a program, in accordance with applicable laws and regulations, (i) for the verification of the identity of its new clients, (ii) for maintenance of client records, (iii) to check the names of new clients against government watch lists, including the Office of Foreign Asset Control's list of Specially Designated Nationals and Blocked Persons, and (iv) for the provision of information to the Financial Crimes Enforcement Network upon request.
6. With respect to any nonpublic personal information, as defined in the Gramm-Leach-Bliley Act of 1999 (the "GLB Act"), of Subscriber provided to RIA, RIA agrees to (a) abide by and comply with and to cause the Firm to abide by and comply with (i) the applicable privacy standards and requirements of the GLB Act and the applicable regulations promulgated thereunder, (ii) the privacy standards and requirements of any other applicable federal or state law, and the Firm's own internal privacy policies and procedures, each as may be amended from time to time; (b) refrain from the use or disclosure of nonpublic personal information (as defined under the GLB Act) of Subscriber if Subscriber has opted out of such disclosures, except as necessary to service the Subscriber or as otherwise necessary or required by applicable law; and (c) provide Subscriber both initial and annual privacy notices as required pursuant to Rule 6(a) of Regulation S-P, promulgated under the GLB Act.

7. RIA acknowledges that all expenses incurred by RIA in connection with this Subscription Agreement and the Offering, including, but not limited to attorneys' fees, will be RIA's sole responsibility.

8. RIA represents that RIA, or the Firm, as applicable, is a duly and properly registered investment adviser in good standing under the Investment Advisers Act of 1940, as amended, and as applicable under the securities laws of the states and the jurisdictions where it is required to be registered to conduct its activities.

9. RIA agrees to indemnify, defend and hold harmless the Fund, the Advisor, and their respective officers, directors, affiliates, agents and representatives (collectively, the "Indemnified Parties"), from and against any losses, claims, damages, expenses, or liabilities whatsoever, joint or several ("Losses"), to which any of the Indemnified Parties may become subject, under the Securities Act or otherwise, insofar as such Losses arise out of or are based upon in whole or in part, any material untruth or inaccuracy in, or breach of, any representation, warranty, covenant, agreement or statement made by RIA in this Subscription Agreement.

The undersigned RIA further certifies that his/her signature below constitutes his/her agreement to be bound by all the provisions of the terms and conditions set forth in this Section.

NAME OF RIA FIRM

NAME OF RIA REPRESENTATIVE

ADDRESS

CITY

STATE

ZIP CODE

EMAIL

TELEPHONE

\_\_\_\_\_  
Signature of Registered Principal  
(If applicable)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of RIA Representative  
(If applicable)

\_\_\_\_\_  
Date

### 13. DELIVERY INSTRUCTIONS

#### **IF PAYING BY CHECK**

**Make check payable to:**

Becknell Industrial Income Trust  
c/o Vistra USA, LLC

**Via Overnight Delivery**

125 E Sir Francis Drake Blvd, Ste 401  
Larkspur, CA 94939-1820

**Via USPS**

P.O. Box 2609  
San Rafael, CA 94912-2609

**Via E-mail**

vrn@vistra.com

#### **IF PAYING BY ACH OR WIRE:**

**ACH or Wire instructions:**

**Account Name:** Vistra USA LLC as trustee for Becknell Industrial, LLC

**Account Address:** 125 E. Sir Francis Drake Blvd, Suite 401 Larkspur, CA 94939

**ABA:** 071000288 **Account:** 4378022 **Swift Code:** HATRUS44

**BMO Bank**

180 Montgomery St. San Francisco, CA 94104

**Request for Taxpayer  
Identification Number and Certification**

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

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

**Before you begin.** For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

|                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                    |
|--------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Print or type.<br>See Specific Instructions on page 3. | <b>1</b> Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                    |
|                                                        | <b>2</b> Business name/disregarded entity name, if different from above.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                    |
|                                                        | <b>3a</b> Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only <b>one</b> of the following seven boxes.<br><br><input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate<br><br><input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____<br><b>Note:</b> Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.<br><br><input type="checkbox"/> Other (see instructions) _____ | <b>4</b> Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):<br><br>Exempt payee code (if any) _____<br><br>Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____<br><br>(Applies to accounts maintained outside the United States.) |
|                                                        | <b>3b</b> If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions _____ <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                    |
|                                                        | <b>5</b> Address (number, street, and apt. or suite no.). See instructions.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Requester's name and address (optional)                                                                                                                                                                                                                                                                            |
| <b>6</b> City, state, and ZIP code                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                    |
| <b>7</b> List account number(s) here (optional)        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                    |

**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. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

|                                       |                                                                    |
|---------------------------------------|--------------------------------------------------------------------|
| <b>Social security number</b>         |                                                                    |
| <input type="text"/>                  | <input type="text"/> - <input type="text"/> - <input type="text"/> |
| <b>or</b>                             |                                                                    |
| <b>Employer identification number</b> |                                                                    |
| <input type="text"/>                  | <input type="text"/> - <input type="text"/>                        |

**Part II Certification**

Under penalties of perjury, I certify that:

- 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
- 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
- I am a U.S. citizen or other U.S. person (defined below); and
- 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.

|                  |                                |            |
|------------------|--------------------------------|------------|
| <b>Sign Here</b> | 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](http://www.irs.gov/FormW9).

**What's New**

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

**Purpose of Form**

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

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-NEC (nonemployee compensation).
- 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), and 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.

**Caution:** If you don't 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; and
4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and
5. 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).

**Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding.** Payments made to foreign persons, including certain distributions, allocations of income, or transfers of sales proceeds, may be subject to withholding under chapter 3 or chapter 4 of the Code (sections 1441–1474). Under those rules, if a Form W-9 or other certification of non-foreign status has not been received, a withholding agent, transferee, or partnership (payor) generally applies presumption rules that may require the payor to withhold applicable tax from the recipient, owner, transferor, or partner (payee). See Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*.

The following persons must provide Form W-9 to the payor for purposes of establishing its non-foreign status.

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

See Pub. 515 for more information on providing a Form W-9 or a certification of non-foreign status to avoid withholding.

**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 (under Regulations section 1.1441-1(b)(2)(iv) or other applicable section for chapter 3 or 4 purposes), do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515). If you are a qualified foreign pension fund under Regulations section 1.897(l)-1(d), or a partnership that is wholly owned by qualified foreign pension funds, that is treated as a non-foreign person for purposes of section 1445 withholding, do not use Form W-9. Instead, use Form W-8EXP (or other certification of non-foreign status).

**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 their 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 their 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, but are not limited to, 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, as described in item 4 under "*By signing the filled-out form*" 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.

See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier.

## What Is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all U.S. account holders that are specified U.S. 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 are no longer 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.

• **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 for 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 you filed with your application.

• **Sole proprietor.** Enter your individual name as shown on your Form 1040 on line 1. Enter your business, trade, or "doing business as" (DBA) name on line 2.

• **Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** 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.

• **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. Enter any business, trade, or DBA name on line 2.

• **Disregarded entity.** In general, a business entity that has a single owner, including an LLC, and is not a corporation, is disregarded as an entity separate from its owner (a disregarded entity). See Regulations section 301.7701-2(c)(2). A disregarded entity should check the appropriate box for the tax classification of its owner. Enter the owner's name on line 1. The name of the owner 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. 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, enter it on line 2.

### Line 3a

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

| IF the entity/individual on line 1 is a(n) . . .                             | THEN check the box for . . .                                            |
|------------------------------------------------------------------------------|-------------------------------------------------------------------------|
| • Corporation                                                                | Corporation.                                                            |
| • Individual or                                                              | Individual/sole proprietor.                                             |
| • Sole proprietorship                                                        |                                                                         |
| • LLC classified as a partnership for U.S. federal tax purposes or           | Limited liability company and enter the appropriate tax classification: |
| • LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation | P = Partnership,<br>C = C corporation, or<br>S = S corporation.         |
| • Partnership                                                                | Partnership.                                                            |
| • Trust/estate                                                               | Trust/estate.                                                           |

### Line 3b

Check this box if you are a partnership (including an LLC classified as a partnership for U.S. federal tax purposes), trust, or estate that has any foreign partners, owners, or beneficiaries, and you are providing this form to a partnership, trust, or estate, in which you have an ownership interest. You must check the box on line 3b if you receive a Form W-8 (or documentary evidence) from any partner, owner, or beneficiary establishing foreign status or if you receive a Form W-9 from any partner, owner, or beneficiary that has checked the box on line 3b.

**Note:** A partnership that provides a Form W-9 and checks box 3b may be required to complete Schedules K-2 and K-3 (Form 1065). For more information, see the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

If you are required to complete line 3b but fail to do so, you may not receive the information necessary to file a correct information return with the IRS or furnish a correct payee statement to your partners or beneficiaries. See, for example, sections 6698, 6722, and 6724 for penalties that may apply.

### 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 on 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 territory, 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 territory.
- 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 as defined under section 581.
- 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 <sup>1</sup> | Generally, exempt payees 1 through 5. <sup>2</sup>                                                                                                                                                            |
| • Payments made in settlement of payment card or third-party network transactions        | Exempt payees 1 through 4.                                                                                                                                                                                    |

<sup>1</sup> See Form 1099-MISC, Miscellaneous Information, and its instructions.

<sup>2</sup> 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) entered 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 territory, 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, enter "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 ITIN. Enter it in the entry space for the Social security number. 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). 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](http://www.SSA.gov). You may also get this form by calling 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/EIN](http://www.irs.gov/EIN). Go to [www.irs.gov/Forms](http://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](http://www.irs.gov/OrderForms) to place an order and have Form W-7 and/or Form SS-4 mailed to you within 15 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and enter "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, you will generally 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. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

**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 <sup>1</sup> |
| 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 <sup>2</sup>                                                                                  |
| 5. a. The usual revocable savings trust (grantor is also trustee)                                      | The grantor-trustee <sup>1</sup>                                                                        |
| b. So-called trust account that is not a legal or valid trust under state law                          | The actual owner <sup>1</sup>                                                                           |
| 6. Sole proprietorship or disregarded entity owned by an individual                                    | The owner <sup>3</sup>                                                                                  |
| 7. Grantor trust filing under Optional Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))** | The grantor <sup>4</sup>                                                                                |

| 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 <sup>4</sup> |
| 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     |
| 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 Form 1041 or under the Optional Filing Method 2, requiring Form 1099 (see Regulations section 1.671-4(b)(2)(i)(B))**                                               | The trust                 |

<sup>1</sup> 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.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> You must show your individual name on line 1, and enter your business or DBA name, if any, on line 2. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

<sup>4</sup> 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.)

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

\*\* For more information on optional filing methods for grantor trusts, see the Instructions for Form 1041.

**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 return 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 a questionable credit report, contact the IRS Identity Theft Hotline at 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 877-777-4778 or TTY/TDD 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](mailto: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 800-366-4484. You can forward suspicious emails to the Federal Trade Commission at [spam@uce.gov](mailto:spam@uce.gov) or report them at [www.ftc.gov/complaint](http://www.ftc.gov/complaint). You can contact the FTC at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027.

Go to [www.irs.gov/IdentityTheft](http://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 territories for use in administering their laws. The information may also 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, payors must generally withhold a percentage of taxable interest, dividends, and certain other payments to a payee who does not give a TIN to the payor. Certain penalties may also apply for providing false or fraudulent information.