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Form

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

Requester's name and address (optional)

6 City, state, and ZIP code

7 List account number(s) here (optional)

Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

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

Social security number

or

Employer identification number

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Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign **Signature of**
Here **U.S. person >** **Date >**

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

Form 1099-INT (interest earned or paid)

Form 1099-DIV (dividends, including those from stocks or mutual funds)

Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)

Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)

Form 1099-S (proceeds from real estate transactions)

Form 1099-K (merchant card and third party network transactions)

Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)

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Form 1099-C (canceled debt)

Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

Cat. No. 10231X

Form **W-9** (Rev. 10-2018)

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By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

Note: If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

An individual who is a U.S. citizen or U.S. resident alien;

A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;

An estate (other than a foreign estate); or

A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;

In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and

In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.

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3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the instructions for Part II for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

What is FATCA Reporting?

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

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

Penalties

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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.

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Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

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

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

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

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

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

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

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

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

Line 3

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

IF the entity/person on line 1 is a(n) . . .

THEN check the box for . . .

Corporation

Corporation

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Individual
Sole proprietorship, or
Single-member limited liability company (LLC) owned by an
individual and disregarded for U.S. federal tax purposes.

Individual/sole proprietor or single-member LLC

LLC treated as a partnership for U.S. federal tax purposes,
LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or
LLC that is disregarded as an entity separate from its owner but the
owner is another LLC that is not disregarded for U.S. federal tax
purposes.

Limited liability company and enter the appropriate tax classification.
(P= Partnership; C= C corporation; or S= S corporation)

Partnership

Partnership

Trust/estate

Trust/estate

Line 4, Exemptions

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

Exempt payee code.

Generally, individuals (including sole proprietors) are not exempt from backup withholding.

Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.

Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.

Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

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

- 1 An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2 The United States or any of its agencies or instrumentalities
- 3 A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4 A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5 A corporation
- 6 A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7 A futures commission merchant registered with the Commodity Futures Trading Commission
- 8 A real estate investment trust
- 9 An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10 A common trust fund operated by a bank under section 584(a)
- 11 A financial institution
- 12 A middleman known in the investment community as a nominee or custodian
- 13 A trust exempt from tax under section 664 or described in section 4947

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The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

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

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

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

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

- A An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)
- B The United States or any of its agencies or instrumentalities
- C A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- D A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)
- E A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)
- F A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state
- G A real estate investment trust
- H A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940
- I A common trust fund as defined in section 584(a)
- J A bank as defined in section 581
- K A broker

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

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

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

Line 5

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

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/Businesses and clicking on Employer Identification Number (EIN) under Starting a Business. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

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

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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), ABLÉ 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:

- | | |
|--|--|
| <ol style="list-style-type: none"> 1. Individual 2. Two or more individuals (joint account) other than an account maintained by an FFI 3. Two or more U.S. persons (joint account maintained by an FFI) 4. Custodial account of a minor (Uniform Gift to Minors Act) 5. a. The usual revocable savings trust (grantor is also trustee)
b. So-called trust account that is not a legal or valid trust under state law 6. Sole proprietorship or disregarded entity owned by an individual 7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A)) | <p>The individual</p> <p>The actual owner of the account or, if combined funds, the first individual on the account¹</p> <p>Each holder of the account</p> <p>The minor²</p> <p>The grantor-trustee¹</p> <p>The actual owner¹</p> <p>The owner³</p> <p>The grantor*</p> |
|--|--|

For this type of account:

Give name and EIN of:

- | | |
|--|---|
| <ol style="list-style-type: none"> 8. Disregarded entity not owned by an individual 9. A valid trust, estate, or pension trust 10. Corporation or LLC electing corporate status on Form 8832 or Form 2553 11. Association, club, religious, charitable, educational, or other tax-exempt organization 12. Partnership or multi-member LLC 13. A broker or registered nominee | <p>The owner</p> <p>Legal entity⁴</p> <p>The corporation</p> <p>The organization</p> <p>The partnership</p> <p>The broker or nominee</p> |
|--|---|

For this type of account:

Give name and EIN of:

- | | |
|---|---|
| <ol style="list-style-type: none"> 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 15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B)) | <p>The public entity</p> <p>The trust</p> |
|---|---|

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¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships*, earlier.

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

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

Protect your SSN,

Ensure your employer is protecting your SSN, and

Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

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The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit www.irs.gov/IdentityTheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

FORM OF EQUITY AWARD ELECTION FORM AND LETTER OF TRANSMITTAL

**TIME SENSITIVE INFORMATION. YOUR IMMEDIATE ATTENTION IS NECESSARY.
PLEASE COMPLETE AND RETURN PROMPTLY IN ACCORDANCE WITH THE ENCLOSED INSTRUCTIONS.**

Ladies and Gentlemen:

This Election Form and Letter of Transmittal and accompanying instructions (the "Election Form") are for the holders of shares of Resolute Energy Corporation ("Resolute") restricted stock (time and/or performance-vested), Resolute outperformance share rights and/or Resolute options (collectively, the "equity awards"). Please note that if you hold shares of Resolute common stock (other than as an equity award holder), you will receive an additional election form(s) and letter of transmittal(s) with respect to those shares. **Please complete all forms which you receive.**

In connection with that certain Agreement and Plan of Merger, dated as of November 18, 2018, by and among Cimarex Energy Co. ("Cimarex"), Resolute, CR Merger Sub 1 Inc. and CR Merger Sub 2 LLC (the "Merger Agreement"), immediately prior to the effective time of the merger contemplated by the Merger Agreement, Resolute restricted stock, Resolute outperformance share rights and Resolute options will become fully vested (to the extent not already vested), cancelled and converted into the right to receive the merger consideration as defined below. All merger consideration elections are subject to the terms of the Merger Agreement, a copy of which was furnished to Resolute stockholders as part of the Proxy Statement/Prospectus dated January 30, 2019 ("Proxy Statement/Prospectus"), which was previously mailed to Resolute stockholders of record as of January 18, 2019 and is also available through the Securities and Exchange Commission's ("SEC's") web site at www.sec.gov.

Under the terms of the Merger Agreement, each Resolute stockholder and each holder of shares of Resolute restricted stock, Resolute outperformance share rights and Resolute options that will be converted into the right to receive the merger consideration has the opportunity to elect to receive, as merger consideration for each Resolute common share that such stockholder owns or that would have been received upon the vesting of such equity award, as applicable, one of the following forms of consideration (the "merger consideration"), subject to proration as described below:

an amount in cash equal to \$14.00, without interest, and 0.2366 validly issued, fully paid and non-assessable shares of common stock of Cimarex, par value \$0.01 per share ("Cimarex common shares") (such consideration, the "mixed consideration");

an amount of cash equal to \$35.00, without interest; or

0.3943 Cimarex common shares.

Please note that the acceleration of vesting of the equity awards and the right to receive the merger consideration in respect thereof is conditioned upon the closing of the merger, which is anticipated to occur on or about March 1, 2019 but may be delayed or not occur at all.

The merger consideration is subject to proration so that the aggregate merger consideration paid in respect of all Resolute common shares, including each share of Resolute restricted stock, each Resolute outperformance share right and each Resolute option that has been converted into the right to receive the merger consideration in accordance with the terms of the Merger Agreement, consists of 60% Cimarex common shares and 40% cash, based on \$88.76, the closing sale price for the Cimarex common shares on November 16, 2018. As described in the Proxy Statement/Prospectus, we cannot guarantee that you will receive the form of merger consideration that you elect.

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It is very important that you complete, sign and return the Election Form to Kristen King at Resolute via email at kking@resoluteenergy.com **no later than** 5:00 P.M. Mountain Time on February 19, 2019 (the "Submission Deadline") in order for Resolute to provide your election results to Continental Stock Transfer & Trust Company (the "Exchange Agent") before 5:00 P.M., Eastern Time, on February 22, 2019, unless extended (the "Election Deadline"). If the Election Deadline is extended, such Election Deadline will be publicly announced, and Resolute will communicate with you via email the rescheduled Submission Deadline.

Assuming that the merger between Resolute and Cimarex is consummated, you will *not* need to complete or execute a separate Letter of Transmittal with respect to any Resolute common shares, including each share of Resolute restricted stock, each Resolute outperformance share right and each Resolute option that has been converted into the right to receive the merger consideration in accordance with the terms of the Merger Agreement, that you surrendered with a properly completed and signed Election Form prior to the Election Deadline.

Your election may be changed or revoked at any time prior to the Election Deadline. In order to change or revoke your election, you must validly revoke your election by submitting written notice to Kristen King at Resolute via email at kking@resoluteenergy.com and complete a new Election Form, which must be received by Resolute prior to the Election Deadline. While you have until the Election Deadline to change or revoke your election, Resolute requests that you return your completed Election Form to Resolute by no later than the Submission Deadline.

The Exchange Agent will have reasonable discretion to determine if any election is not properly made with respect to any Resolute equity awards that will be converted. The elections will not be effective until all defects or irregularities that have not been waived by Cimarex have been corrected. **Please return your Election Form promptly to allow sufficient time to correct any possible deficiencies before the Election Deadline.**

There is a limited period of time for you to deliver your Election Form. Therefore, we encourage you to promptly submit your Election Form. If you do not make a valid election on this Election Form before the Election Deadline, you will be deemed to have made an election for the mixed consideration with respect to all of your Resolute common shares underlying equity awards, including each share of Resolute restricted stock, each Resolute outperformance share right and each Resolute option that has been converted into the right to receive the merger consideration in accordance with the terms of the Merger Agreement.

You understand that your election is subject to certain terms, conditions and limitations set forth in the Merger Agreement and described in the Proxy Statement/Prospectus. A copy of the Merger Agreement is attached to the Proxy Statement/Prospectus as Annex A. These terms, conditions and limitations include, but are not limited to, a requirement that elections by Resolute stockholders (including holders of shares of Resolute restricted stock, Resolute outperformance share rights and Resolute options that have been converted into the right to receive the merger consideration) are subject to proration to the extent necessary to provide that the aggregate merger consideration paid in respect of all Resolute common shares (including each share of Resolute restricted stock, each Resolute outperformance share right and each Resolute option that has been converted into the right to receive the merger consideration in accordance with the terms of the Merger Agreement) consists of 60% Cimarex common shares and 40% cash, based on \$88.76, the closing sale price for the Cimarex common shares on November 16, 2018. The Proxy Statement/Prospectus describes the proration procedures in greater detail. You are urged to read the Merger Agreement and the Proxy Statement/Prospectus in their entirety before completing this Election Form.

You can find additional information on the merger, its terms and related transactions in the Proxy Statement/Prospectus. The information contained in the Proxy Statement/Prospectus speaks as of January 30, 2019, and does not reflect subsequent developments. However, the Proxy Statement/

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Prospectus incorporates by reference subsequent filings with the SEC by Resolute and Cimarex. You should rely only on the information contained or expressly incorporated by reference in the Proxy Statement/Prospectus. We have not authorized anyone to provide you with information that is different from what is contained or incorporated by reference in those documents.

You may request a free copy of the Proxy Statement/Prospectus by contacting Mackenzie Partners, Inc., Resolute's proxy solicitor, toll-free at (800) 322-2885 or collect at (212) 929-5500, or by e-mail at info@mackenziepartners.com, and additional copies of this Election Form prior to the Election Deadline by contacting Kristen King, Resolute's Equity Compensation Analyst, by phone, 303-573-4886, Ext. 1610 or e-mail, kking@resoluteenergy.com.

Sincerely,

Richard F. Betz
Chief Executive Officer
Resolute Energy Corporation

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**INSTRUCTIONS TO ELECTION FORM AND
LETTER OF TRANSMITTAL**

(Please carefully read the instructions below)

If you have any questions, please contact Kristen King, Resolute's Equity Compensation Analyst, by phone, 303-573-4886, Ext. 1610 or e-mail, kking@resoluteenergy.com, or Julie Blaser, Resolute's Assistant General Counsel, by phone, 303-573-4886, Ext. 1495 or email, jblaser@resoluteenergy.com.

This blue Election Form only applies to your equity awards.

1. SUBMISSION AND ELECTION DEADLINES: For any election contained herein to be considered, this Election Form, properly completed and signed, together with IRS Form W-9 or IRS Form W-8, as applicable, **MUST BE RECEIVED BY RESOLUTE VIA EMAIL TO KKKING@RESOLUTEENERGY.COM NO LATER THAN 5:00 P.M., MOUNTAIN TIME, ON FEBRUARY 19, 2019 IN ORDER FOR RESOLUTE TO PROVIDE YOUR ELECTION RESULTS TO THE EXCHANGE AGENT BEFORE 5:00 P.M., EASTERN TIME, ON FEBRUARY 22, 2019.** In addition to returning the completed Election Form, holders of Resolute restricted stock need to return IRS Form W-9 or IRS Form W-8, as applicable. Holders of Resolute outperformance share rights or Resolute options who do not own Resolute common shares or Resolute restricted stock are not required to provide a Form W-9 or Form W-8. Cimarex has the discretion, which it may delegate to the Exchange Agent, to determine whether any Election Form is received on a timely basis and whether an Election Form has been properly completed.

2. DESCRIPTION OF SHARES: Insert in the box at the top of this Election Form (A) the estimated number of Resolute common shares held upon vesting of each of your (i) shares of Resolute restricted stock and (ii) Resolute outperformance share rights and (B) the total number of Resolute common shares subject to your Resolute options (net of shares withheld to satisfy exercise price), and the name(s) and address(es) of the registered owners of such equity awards. The estimated number of net shares is shown in the letter accompanying this Election Form and Letter of Transmittal. **If the space provided is insufficient, attach a separate signed sheet listing this information.**

3. ELECTION OPTIONS: On pages 8 - 12 of this Election Form, you may indicate whether you would like to receive, in exchange for (A) your Resolute common shares held upon vesting of each of your (i) shares of Resolute restricted stock and (ii) Resolute outperformance share rights and (B) each of the Resolute common shares subject to your Resolute options (net of shares withheld to satisfy exercise price), (w) all mixed consideration, (x) all cash consideration, (y) all stock consideration or (z) a combination of any of the foregoing. Alternatively, you may indicate that you have no preference as to the form of merger consideration that you will receive. Your election is subject to proration pursuant to the Merger Agreement. Each Resolute stockholder (including holders of shares of Resolute restricted stock, Resolute outperformance share rights and Resolute options that have been converted into the right to receive the merger consideration) should specify the number of Resolute common shares with respect to which such stockholder desires to make each election.

If you fail to submit a properly completed Election Form with respect to any of your shares of Resolute restricted stock, Resolute outperformance share rights or Resolute options that have been converted into the right to receive the merger consideration in accordance with the terms of the Merger Agreement prior to the Election Deadline, you will be deemed to have made a non-election with respect to such Resolute common shares. As a non-electing Resolute stockholder, you will be entitled to receive mixed consideration in accordance with the terms of the Merger Agreement.

The Merger Agreement provides that your election of merger consideration is subject to proration so that the aggregate merger consideration paid in respect of all Resolute common shares (including each share of Resolute restricted stock, each Resolute outperformance share right and each Resolute option that has been converted into the right to receive the merger consideration in accordance with

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the terms of the Merger Agreement) consists of 60% Cimarex common shares and 40% cash, based on \$88.76, the closing sale price for the Cimarex common shares on November 16, 2018. Therefore, you might receive Resolute stock and/or cash in an amount that is not consistent with your election, depending upon the elections of other Resolute stockholders (including holders of shares of Resolute restricted stock, Resolute outperformance share rights and Resolute options that have been converted into the right to receive the merger consideration).

4. REVOCATION OR CHANGE OF ELECTION FORM: Any Election Form with respect to the equity awards may be revoked or changed by written notice from the person submitting such form to Resolute, but to be effective such notice must be received by Resolute and the Exchange Agent prior to the Election Deadline. While you have until the Election Deadline to change or revoke your election, Resolute requests that you return your completed Election Form to Resolute by no later than the Submission Deadline. Resolute stockholders (including holders of shares of Resolute restricted stock, Resolute outperformance share rights and Resolute options that have been converted into the right to receive the merger consideration) will not be entitled to revoke or change their elections following the Election Deadline. As a result, during the interval between the Election Deadline and the effective time of the merger, Resolute stockholders who have properly made elections will not be able to revoke their elections or sell the Resolute common shares covered by their elections. Cimarex will have the discretion, which it may delegate to the Exchange Agent, to determine whether any revocation or change is received on a timely basis and whether any such revocation or change has been properly made.

5. NON-CONSUMMATION OF MERGER: Consummation of the merger is subject to the required approvals of the Resolute stockholders and to the satisfaction or waiver of certain other conditions. If the merger is not consummated, there will be no acceleration of vesting of the equity awards and no payment of any merger consideration will be made prior to the consummation of the merger, or if the Merger Agreement is terminated.

6. METHOD OF DELIVERY: This Election Form and IRS Form W-9 or IRS Form W-8, if and as applicable, must be delivered to Kristen King at Resolute via email at kking@resoluteenergy.com. Do not send them to Cimarex or the Exchange Agent. The method of delivery of documents to be delivered to Resolute at the email address set forth on the front of this Election Form is at the option and risk of the stockholder.

7. STOCK TRANSFER TAXES: If any Cimarex common shares are to be evidenced in book-entry form or any payment of the Cash Election Consideration or cash in lieu of fractional shares is to be made in a name other than that of the registered holder(s) of the surrendered equity awards, it shall be a condition of such issuance and/or payment that the person requesting such exchange either (i) pay to the Exchange Agent in advance any transfer or other taxes required by reason of the issuance or payment to a person other than the registered holder(s), or (ii) establish to the satisfaction of the Exchange Agent that such tax has been paid or is not applicable.

8. CONSTRUCTION: All questions with respect to this Election Form raised by holders of Resolute common shares (including holders of shares of Resolute restricted stock, Resolute outperformance share rights and Resolute options that have been converted into the right to receive the merger consideration) (including, without limitation, questions relating to the time limits or effectiveness of revocation of any election and questions relating to computations as to allocations) will be determined by Cimarex and/or the Exchange Agent, whose determination shall be conclusive and binding. Cimarex shall have the right to reject any and all Election Forms not in the proper form or to waive any irregularities in any such form, although it does not represent that it will do so. Cimarex and/or the Exchange Agent may, but are not required to, take reasonable action to inform holders of Resolute common shares or holders of Resolute equity awards of any defects and may take reasonable action to assist such holders to correct any such defects; however, neither Cimarex nor the Exchange Agent is under any obligation to notify a holder of Resolute common shares of any defect in an Election Form.

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9. IRS FORM W-9: Under the U.S. federal income tax laws, a non-exempt stockholder may be subject to backup withholding unless such shareholder provides the appropriate documentation to the Exchange Agent certifying that, among other things, its taxpayer identification number ("TIN") is correct, or otherwise establishes an exemption. Holders of Resolute common shares or Resolute restricted stock should use the enclosed Internal Revenue Service ("IRS") Form W-9 for this purpose. If the equity awards are in more than one name or are not in the name of the actual owner, consult the enclosed IRS Form W-9 instructions for additional guidance on which number to report. Failure to provide the information on the form may subject the surrendering stockholder to 24% federal income tax withholding on the payment of any cash. The surrendering stockholder must write "applied for" in the space for the TIN if a TIN has not been issued and the stockholder has applied for a number or intends to apply for a number in the near future. If a stockholder has applied for a TIN and the Exchange Agent is not provided with a TIN before payment is made, the Exchange Agent will withhold 24% on all payments to such surrendering stockholder of any cash consideration due for such stockholder's former shares. Please review the enclosed IRS Form W-9 instructions for additional details of what TIN to give the Exchange Agent. Exempt stockholders (including, among others, all corporations and certain foreign individuals) are not subject to these backup withholding requirements. To prevent possible erroneous backup withholding, an exempt stockholder should (other than a nonresident alien or foreign entry) indicate its exempt status on the IRS Form W-9. See the enclosed IRS Form W-9 instructions for additional instructions. In order for a nonresident alien or foreign entity to qualify as exempt from U.S. federal withholding tax and backup withholding, such person must submit an appropriate IRS Form W-8 signed under penalties of perjury attesting to such exempt status. Such form can be obtained from the Exchange Agent. Holders of Resolute outperformance share rights or Resolute options who do not own Resolute common shares or Resolute restricted stock are not required to provide a Form W-9.

10. VOTING RIGHTS: Holders of Resolute common shares, including Resolute restricted stock, will continue to have the right to vote on all Resolute common shares deposited by them with the Exchange Agent until the merger is completed. Holders of Resolute outperformance share rights and Resolute options that have been converted into the right to receive the merger consideration in accordance with the terms of the Merger Agreement, with respect to such converted equity awards, do not have the right to vote.

11. MISCELLANEOUS: No fraction of a Cimarex share will be issued upon the surrender for exchange of any Resolute common shares. In lieu of any such fractional share with respect to the equity awards, an amount of cash determined in accordance with the Merger Agreement will be paid by check or electronic deposit.

No interest will accrue on the cash consideration or any cash in lieu of any fractional Cimarex share, and no dividends or any other distributions that are payable to holders of Cimarex common shares as of a record date after the effective time of the merger will be paid to Resolute stockholders receiving stock or mixed consideration until the Exchange Agent has processed the holder's election, subject to proration pursuant to the Merger Agreement.

Completing and returning the Election Form does not have the effect of casting a vote with respect to the approval of the Merger Agreement and the transactions contemplated thereby, including the merger, at the Resolute special meeting. If you are a Resolute stockholder, to vote, please consult the Proxy Statement/Prospectus and the proxy card sent to you in a separate mailing.

12. QUESTIONS: If you have any questions, please contact Kristen King, Resolute's Equity Compensation Analyst, by phone, 303-573-4886, Ext. 1610 or e-mail, kking@resoluteenergy.com, or Julie Blaser, Resolute's Assistant General Counsel, by phone, 303-573-4886, Ext. 1495 or email, jblaser@resoluteenergy.com.

If you would like to receive additional or multiple copies of this Election Form, please contact Kristen King.

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FORM OF ELECTION AND LETTER OF TRANSMITTAL

For holders of shares of Resolute Energy Corporation ("Resolute") restricted stock (time and/or performance-vested), Resolute outperformance share rights and/or Resolute options representing common shares, \$0.0001 par value per share, of Resolute Energy Corporation

Name(s) and Addresses of Registered Holder(s) (If there is any error in the name or address shown below, please make the necessary corrections)	Type of Equity Award	Number of Resolute common shares to be received for which you are entitled to make a merger consideration election(1)
	Resolute restricted stock	
	Resolute outperformance share rights	
(If additional space is needed, attach a <i>signed</i> schedule to this document)	Resolute options	

THE INSTRUCTIONS ACCOMPANYING THIS ELECTION FORM SHOULD BE READ CAREFULLY BEFORE THIS ELECTION FORM IS COMPLETED.

FAILURE TO COMPLETE THE IRS FORM W-9 INCLUDED IN THIS ELECTION FORM MAY SUBJECT YOU TO BACKUP WITHHOLDING.

PLEASE COMPLETE, SIGN AND EMAIL THIS ELECTION FORM TO KRISTEN KING AT RESOLUTE AT KING@RESOLUTEENERGY.COM.

If you have questions or need assistance, please contact Kristen King, Resolute's Equity Compensation Analyst, by phone, 303-573-4886, Ext. 1610 or e-mail, kking@resoluteenergy.com, or Julie Blaser, Resolute's Assistant General Counsel, by phone, 303-573-4886, Ext. 1495 or email, jblaser@resoluteenergy.com.

THE SUBMISSION DEADLINE IS 5:00 P.M., MOUNTAIN TIME, ON FEBRUARY 19, 2019 (THE "SUBMISSION DAEADLINE"). THE ELECTION DEADLINE IS 5:00 P.M., EASTERN TIME, ON FEBRUARY 22, 2019, UNLESS EXTENDED (THE "ELECTION DEADLINE"). THIS ELECTION FORM MUST BE COMPLETED, SIGNED AND RECEIVED BY RESOLUTE BY THE SUBMISSION DEADLINE SO THAT RESOLUTE MAY PROVIDE IT TO THE EXCHANGE AGENT NO LATER THAN THE ELECTION DEADLINE. IF THE ELECTION DEADLINE IS EXTENDED, THE RESCHEDULED ELECTION DEADLINE WILL BE PUBLICLY ANNOUNCED AND RESOLUTE WILL COMMUNICATE WITH YOU VIA EMAIL THE RESCHEDULED SUBMISSION DEADLINE.

PLEASE NOTE THAT THIS ELECTION FORM IS NOT FOR CASTING YOUR VOTE AT THE FEBRUARY 22, 2019 SPECIAL MEETING OF RESOLUTE STOCKHOLDERS. IF YOU ARE A RESOLUTE STOCKHOLDER, YOU MUST COMPLETE AND RETURN TO RESOLUTE C/O CORPORATE ELECTION SERVICES THE PROXY CARD SENT TO YOU IN A SEPARATE MAILING, TOGETHER WITH A PROXY STATEMENT/PROSPECTUS, OR VOTE BY INTERNET OR TELEPHONE AS DESCRIBED ON THE PROXY CARD IN ORDER TO VOTE AT THE MEETING.

FORM OF ELECTION

Subject to the conditions and limitations set forth in the Merger Agreement, the undersigned hereby elects to receive the following as consideration for each of the undersigned's shares of Resolute restricted stock, Resolute outperformance share rights and Resolute options, as applicable, that has been converted into the right to receive the merger consideration in accordance with the terms of the Merger Agreement, subject to proration. If selecting a partial election across multiple elections, more than one box may be checked. Separate elections should be made in sections (A), (B) and (C) below for each of the undersigned's Resolute common shares to be held upon vesting of shares of restricted stock, Resolute common shares to be held upon vesting of Resolute outperformance share rights and Resolute common shares subject to Resolute options (net of shares withheld to satisfy exercise price).

(A) RESOLUTE COMMON SHARES TO BE HELD UPON VESTING OF RESOLUTE RESTRICTED STOCK

(1) MIXED ELECTION (\$14.00 in cash, without interest, and 0.2366 Cimarex common shares for each Resolute common share to be held upon vesting of Resolute restricted stock (the "Mixed Election"))

- o Mark this box to elect to make a Mixed Election with respect to ALL of your Resolute common shares to be held upon vesting of Resolute restricted stock. **ALL**

- o Mark this box to elect to make a Mixed Election with respect to the following number of your Resolute common shares to be held upon vesting of Resolute restricted stock. **Please fill in the number of shares for which you would like to make a Mixed Election.**

(2) ALL CASH ELECTION (\$35.00 in cash, without interest, for each Resolute common share to be held upon vesting of Resolute restricted stock (the "Cash Election"), subject to proration as calculated in the Merger Agreement and described in the Proxy Statement/Prospectus)

- o Mark this box to elect to make a Cash Election with respect to ALL of your Resolute common shares to be held upon vesting of Resolute restricted stock. **ALL**

- o Mark this box to elect to make a Cash Election with respect to the following number of your Resolute common shares to be held upon vesting of Resolute restricted stock. **Please fill in the number of shares for which you would like to make a Cash Election.**

(3) ALL STOCK ELECTION (0.3943 Cimarex common shares for each Resolute common share to be held upon vesting of Resolute restricted stock (the "Stock Election"), subject to proration as calculated in the Merger Agreement and described in the Proxy Statement/Prospectus)

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- o Mark this box to elect to make a Stock Election with respect to ALL of your Resolute common shares to be held upon vesting of Resolute restricted stock. **ALL**

- o Mark this box to elect to make a Stock Election with respect to the following number of your Resolute common shares to be held upon vesting of Resolute restricted stock. **Please fill in the number of shares for which you would like to make a Stock Election.**

- (4) **NON-ELECTION** (No preference with respect to the receipt of Cimarex common shares, cash or a combination of cash and stock)

- o **Mark this box to make no election with respect to your Resolute common shares to be held upon vesting of Resolute restricted stock.**

Cimarex common shares. Cimarex common shares will be issued into your Solium account for a limited period of time. You will have until April 1, 2019 to either sell your shares or transfer them to a personal brokerage account. If no such action is taken by April 1, 2019, the shares will be distributed back to the transfer agent for the Cimarex common shares (the "Transfer Agent") in non-certificated book-entry form via a Direct Registration System ("DRS") stock distribution statement in the name of the registered holder.

Cash. Cash consideration or cash in lieu of a fractional share interest (if applicable) will be paid by Solium via check or direct deposit. Please make sure to update your Solium account prior to February 19, 2019 with your current mailing address and direct deposit information.

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(B) RESOLUTE COMMON SHARES TO BE HELD UPON VESTING OF RESOLUTE OUTPERFORMANCE SHARE RIGHTS

(1) **MIXED ELECTION** (\$14.00 in cash, without interest, and 0.2366 Cimarex common shares for each Resolute common share to be held upon vesting of Resolute outperformance share rights (the "Mixed Election"))

o Mark this box to elect to make a Mixed Election with respect to ALL of your Resolute common shares to be held upon vesting of Resolute outperformance share rights. **ALL**

o Mark this box to elect to make a Mixed Election with respect to the following number of your Resolute common shares to be held upon vesting of Resolute outperformance share rights. **Please fill in the number of shares for which you would like to make a Mixed Election.**

(2) **ALL CASH ELECTION** (\$35.00 in cash, without interest, for each Resolute common share to be held upon vesting of Resolute outperformance share rights (the "Cash Election"), subject to proration as calculated in the Merger Agreement and described in the Proxy Statement/Prospectus)

o Mark this box to elect to make a Cash Election with respect to ALL of your Resolute common shares to be held upon vesting of Resolute outperformance share rights. **ALL**

o Mark this box to elect to make a Cash Election with respect to the following number of your Resolute common shares to be held upon vesting of Resolute outperformance share rights. **Please fill in the number of shares for which you would like to make a Cash Election.**

(3) **ALL STOCK ELECTION** (0.3943 Cimarex common shares for each Resolute common share to be held upon vesting of Resolute outperformance share rights (the "Stock Election"), subject to proration as calculated in the Merger Agreement and described in the Proxy Statement/Prospectus)

o Mark this box to elect to make a Stock Election with respect to ALL of your Resolute common shares to be held upon vesting of Resolute outperformance share rights. **ALL**

o Mark this box to elect to make a Stock Election with respect to the following number of your Resolute common shares to be held upon vesting of Resolute outperformance share rights. **Please fill in the number of shares for which you would like to make a Stock Election.**

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- (4) **NON-ELECTION** (No preference with respect to the receipt of Cimarex common shares, cash or a combination of cash and stock)
- o **Mark this box to make no election with respect to your Resolute common shares to be held upon vesting of Resolute outperformance share rights.**

Cimarex common shares. Cimarex common shares will be issued into your Solium account for a limited period of time. You will have until April 1, 2019 to either sell your shares or transfer them to a personal brokerage account. If no such action is taken by April 1, 2019, the shares will be distributed back to the Transfer Agent in non-certificated book-entry form via a Direct Registration System ("DRS") stock distribution statement in the name of the registered holder.

Cash. Cash consideration or cash in lieu of a fractional share interest (if applicable) will be paid by Solium via check or direct deposit. Please make sure to update your Solium account prior to February 19, 2019 with your current mailing address and direct deposit information.

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(C) RESOLUTE COMMON SHARES SUBJECT TO RESOLUTE OPTIONS (NET OF SHARES WITHHELD TO SATISFY EXERCISE PRICE)

(1) **MIXED ELECTION** (\$14.00 in cash, without interest, and 0.2366 Cimarex common shares for each Resolute common share subject to Resolute options (the "Mixed Election"))

o Mark this box to elect to make a Mixed Election with respect to ALL of your Resolute common shares subject to Resolute options. **ALL**

o Mark this box to elect to make a Mixed Election with respect to the following number of your Resolute common shares subject to Resolute options. **Please fill in the number of shares for which you would like to make a Mixed Election.**

(2) **ALL CASH ELECTION** (\$35.00 in cash, without interest, for each Resolute common share subject to Resolute options (the "Cash Election"), subject to proration as calculated in the Merger Agreement and described in the Proxy Statement/Prospectus)

o Mark this box to elect to make a Cash Election with respect to ALL of your Resolute common shares subject to Resolute options. **ALL**

o Mark this box to elect to make a Cash Election with respect to the following number of your Resolute common shares subject to Resolute options. **Please fill in the number of shares for which you would like to make a Cash Election.**

(3) **ALL STOCK ELECTION** (0.3943 Cimarex common shares for each Resolute common share subject to Resolute options (the "Stock Election"), subject to proration as calculated in the Merger Agreement and described in the Proxy Statement/Prospectus)

o Mark this box to elect to make a Stock Election with respect to ALL of your Resolute common shares subject to Resolute options. **ALL**

o Mark this box to elect to make a Stock Election with respect to the following number of your Resolute common shares subject to Resolute options. **Please fill in the number of shares for which you would like to make a Stock Election.**

(4) **NON-ELECTION** (No preference with respect to the receipt of Cimarex common shares, cash or a combination of cash and stock)

o **Mark this box to make no election with respect to your Resolute common shares subject to Resolute options.**

Cimarex common shares. Cimarex common shares will be issued into your Solium account for a limited period of time. You will have until April 1, 2019 to either sell your shares or transfer them to a personal brokerage account. If no such action is taken by April 1, 2019, the shares will be distributed

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back to the Transfer Agent in non-certificated book-entry form via a Direct Registration System ("DRS") stock distribution statement in the name of the registered holder.

Cash. Cash consideration or cash in lieu of a fractional share interest (if applicable) will be paid by Solium via check or direct deposit. Please make sure to update your Solium account prior to February 19, 2019 with your current mailing address and direct deposit information.

Your Resolute common shares will be deemed NON-ELECTION shares if:

You check the box under (4) in sections (A), (B) or (C) above;

No choice is indicated above under (1), (2) or (3) in sections (A), (B) or (C) above;

You have shares that are not included in (1), (2) or (3) in sections (A), (B) or (C) above (but only with respect to such shares that are not included in (1), (2) or (3) in sections (A), (B) or (C) above);

You exercise dissenter's right and fail to perfect your dissenter's rights under applicable law;

You fail to follow the instructions on this Election Form or otherwise fail to properly make an election by the Election Deadline;

You properly and timely revoke a prior election without making a new election prior to the Election Deadline; or

A completed Election Form is not actually received by the Exchange Agent prior to the Election Deadline.

If your Resolute common shares are deemed non-election shares, you will only be entitled to receive the mixed consideration as determined pursuant to the allocation provisions of the Merger Agreement without regard to your preference.

The tax consequences of the merger to you will depend on whether you receive Cimarex common shares, cash or a combination of both for your Resolute common shares. **You should consult your personal tax advisor prior to making an election.**

ANY CASH ELECTION OR STOCK ELECTION IS SUBJECT TO PRORATION PURSUANT TO THE TERMS OF THE MERGER AGREEMENT. NO GUARANTEE CAN BE MADE THAT YOU WILL RECEIVE THE AMOUNT OF CASH CONSIDERATION OR STOCK CONSIDERATION THAT YOU ELECT.

By signing and returning this Election Form to Resolute, you agree to the statements set forth below:

1.

Any Cimarex common shares received will be initially issued into your Solium account for a limited period of time. **You will have until April 1, 2019 to either sell your shares or transfer them to a personal brokerage account.** If no such action is taken by April 1, 2019, the shares will be distributed back to the Transfer Agent in non-certificated book-entry form via a DRS stock distribution statement in the name of the registered holder.

2.

Any cash consideration or cash in lieu of a fractional share interest (as applicable) will be paid by check or direct deposit to the name shown above unless instructions are given under "Special Issuance/Payment Instructions" and/or "Special Delivery Instructions" below. All current mailing and/or direct deposit information must be updated in Solium prior to the Submission Deadline. **As such, please make sure to update your Solium account prior to February 19, 2019 with your current mailing address and direct deposit information.**

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3.

You made the elections set forth under "Election" above. You understand that the purpose of the election procedures described in this Election Form is to permit you to express your

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preferences with respect to the merger consideration you elect to receive in the merger, subject to proration and the other provisions of the Merger Agreement. You understand that the preference you express with respect to the merger consideration may not be fully satisfied depending upon the elections of other Resolute stockholders (including holders of shares of Resolute restricted stock, Resolute outperformance share rights and Resolute options that have been converted into the right to receive the merger consideration) and the effect of the proration procedures.

4.

You acknowledge that none of Resolute, Cimarex, the Resolute Board of Directors or the Cimarex Board of Directors or their representatives has made any recommendation as to whether or not you should make a particular type of election. You also acknowledge that you were advised to make your own decision as to what election to make based upon your own review of the Proxy Statement/Prospectus.

5.

You understand and acknowledge that the Exchange Agent (or Cimarex, in the event that the Exchange Agent declines to make any such determination) shall have the right to make all determinations, not inconsistent with the Merger Agreement, governing (a) the validity of any Election Form and compliance by you with the election procedures set forth therein, (b) any and all proration determinations and calculations, (c) the issuance of the whole number of Cimarex common shares to be issued as stock consideration and (d) the method of payment of cash consideration and cash in lieu of any fractional Cimarex common share.

6.

If you are a Resolute stockholder, you hereby acknowledge receipt of the Proxy Statement/Prospectus. You agree that your election and all instructions and orders in this Election Form are subject to the terms and conditions of the Merger Agreement, the Proxy Statement/Prospectus, and the instructions applicable to this Election Form.

7.

You hereby irrevocably appoint the Exchange Agent, as your agent, to effect the exchange pursuant to the Merger Agreement and the instructions hereto. You hereby authorize and instruct the Exchange Agent to receive on your behalf, in exchange for your shares of Resolute restricted stock, Resolute outperformance share rights and Resolute options, any check and/or any book-entry share for Cimarex common shares issuable to you. Furthermore, you authorize the Exchange Agent to follow your election (subject to proration) and to rely upon all representations, certifications and instructions contained in this Election Form. All authority conferred or agreed to be conferred by this Election Form shall be binding upon your successors, assigns, heirs, executors, administrators and legal representatives and shall not be affected by, and shall survive, your death or incapacity.

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YOU MUST SIGN BELOW

*** SIGNATURE(S) REQUIRED ***

Signature(s) of Registered Holder(s) or Agent

Must be signed by the registered holder(s)
EXACTLY as name(s) appears on such equity awards.
If signature is by a trustee, executor, administrator,
guardian, attorney-in-fact, officer for a corporation
acting in a fiduciary or representative capacity, or other
person, please set forth full title.

Registered Holder Signature

Registered Holder Signature

Title, if any

Date:

Telephone
Number:

E-mail:

PLEASE ALSO SIGN AND PROVIDE YOUR TAX ID NUMBER IN IRS FORM W-9 ON PAGE 17 OF THIS DOCUMENT IF YOU HOLD RESOLUTE COMMON SHARES OR RESOLUTE RESTRICTED STOCK.

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IMPORTANT TAX INFORMATION

Under United States federal income tax law, a non-exempt stockholder of Resolute is required to provide the Exchange Agent for the merger, Continental Stock Transfer & Trust Company, with such stockholder's correct Taxpayer Identification Number (TIN) on the IRS Form W-9 below. If you are a holder of Resolute common shares or Resolute restricted stock, you must provide your TIN and complete the IRS Form W-9 below regardless of the form of merger consideration you elect. If your stock certificate(s) are in more than one name or are not in the name of the actual owner, consult the enclosed IRS Form W-9 instructions for additional guidance on which number to report. **FAILURE TO PROVIDE THE INFORMATION ON THE FORM MAY SUBJECT THE SURRENDERING STOCKHOLDER TO 24% FEDERAL INCOME TAX WITHHOLDING ON THE PAYMENT OF ANY CASH.** If the Exchange Agent is not provided with a TIN before payment is made, the Exchange Agent will withhold 24% on all payments to such surrendering stockholders of any cash due for their Resolute common shares or Resolute restricted stock. Please review the enclosed IRS Form W-9 instructions for additional details on which TIN to give the Exchange Agent. Holders of Resolute outperformance share rights or Resolute options who do not own Resolute common shares or Resolute restricted stock are not required to provide a Form W-9.

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Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

**Request for Taxpayer
Identification Number and Certification**

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

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

Print or type

See **Specific Instructions** on page 3.

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

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

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

Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) > _____

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

Other (see instructions) >

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

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

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

Requester's name and address (optional)

6 City, state, and ZIP code

7 List account number(s) here (optional)

Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

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

Social security number

or

Employer identification number

Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign **Signature of**
Here **U.S. person >** **Date >**

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

Form 1099-INT (interest earned or paid)

Form 1099-DIV (dividends, including those from stocks or mutual funds)

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Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)

Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)

Form 1099-S (proceeds from real estate transactions)

Form 1099-K (merchant card and third party network transactions)

Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)

Form 1099-C (canceled debt)

Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

Cat. No. 10231X

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Form **W-9** (Rev. 10-2018)

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By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

Note: If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

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

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.

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3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the instructions for Part II for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

What is FATCA Reporting?

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

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

Penalties

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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.

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Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

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

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

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

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

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

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

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

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

Line 3

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

IF the entity/person on line 1 is a(n) . . .

THEN check the box for . . .

Corporation

Corporation

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Individual
Sole proprietorship, or
Single-member limited liability company (LLC) owned by an
individual and disregarded for U.S. federal tax purposes.

Individual/sole proprietor or single-member LLC

LLC treated as a partnership for U.S. federal tax purposes,
LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or
LLC that is disregarded as an entity separate from its owner but the
owner is another LLC that is not disregarded for U.S. federal tax
purposes.

Limited liability company and enter the appropriate tax classification.
(P= Partnership; C= C corporation; or S= S corporation)

Partnership

Partnership

Trust/estate

Trust/estate

Line 4, Exemptions

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

Exempt payee code.

Generally, individuals (including sole proprietors) are not exempt from backup withholding.

Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.

Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.

Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

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

- 1 An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2 The United States or any of its agencies or instrumentalities
- 3 A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4 A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5 A corporation
- 6 A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7 A futures commission merchant registered with the Commodity Futures Trading Commission
- 8 A real estate investment trust
- 9 An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10 A common trust fund operated by a bank under section 584(a)
- 11 A financial institution
- 12 A middleman known in the investment community as a nominee or custodian
- 13 A trust exempt from tax under section 664 or described in section 4947

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The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

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

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

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

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

- A An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)
- B The United States or any of its agencies or instrumentalities
- C A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- D A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)
- E A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)
- F A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state
- G A real estate investment trust
- H A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940
- I A common trust fund as defined in section 584(a)
- J A bank as defined in section 581
- K A broker

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

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

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

Line 5

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

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/Businesses and clicking on Employer Identification Number (EIN) under Starting a Business. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

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

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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), ABLÉ 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:

- | | |
|--|--|
| <ol style="list-style-type: none"> 1. Individual 2. Two or more individuals (joint account) other than an account maintained by an FFI 3. Two or more U.S. persons (joint account maintained by an FFI) 4. Custodial account of a minor (Uniform Gift to Minors Act) 5. a. The usual revocable savings trust (grantor is also trustee)
b. So-called trust account that is not a legal or valid trust under state law 6. Sole proprietorship or disregarded entity owned by an individual 7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A)) | <p>The individual</p> <p>The actual owner of the account or, if combined funds, the first individual on the account¹</p> <p>Each holder of the account</p> <p>The minor²</p> <p>The grantor-trustee¹</p> <p>The actual owner¹</p> <p>The owner³</p> <p>The grantor*</p> |
|--|--|

For this type of account:

Give name and EIN of:

- | | |
|--|---|
| <ol style="list-style-type: none"> 8. Disregarded entity not owned by an individual 9. A valid trust, estate, or pension trust 10. Corporation or LLC electing corporate status on Form 8832 or Form 2553 11. Association, club, religious, charitable, educational, or other tax-exempt organization 12. Partnership or multi-member LLC 13. A broker or registered nominee | <p>The owner</p> <p>Legal entity⁴</p> <p>The corporation</p> <p>The organization</p> <p>The partnership</p> <p>The broker or nominee</p> |
|--|---|

For this type of account:

Give name and EIN of:

- | | |
|---|---|
| <ol style="list-style-type: none"> 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 15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B)) | <p>The public entity</p> <p>The trust</p> |
|---|---|

Edgar Filing: - Form

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships*, earlier.

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

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

Protect your SSN,

Ensure your employer is protecting your SSN, and

Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

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The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit www.irs.gov/IdentityTheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.