

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)		Phone #	
	Business name/disregarded entity name, if different from above			
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <input type="checkbox"/> Other (see instructions) ▶ _____			<input type="checkbox"/> Exempt payee
	Address (number, street, and apt. or suite no.)		Requester's name and address (optional)	
	City, state, and ZIP code			
List account number(s) here (optional)				

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

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

Social security number											
				-			-				
Employer identification number											
				-							

Part II Certification

Under penalties of perjury, I certify that:

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

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here	Signature of U.S. person ▶	Date ▶
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General Instructions

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

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- 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.

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

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

**COOPERATIVE ELEVATOR CO.
FORM W-9, LIEN, OFFSET RIGHTS AND TAX NOTICE**

Customer # _____

GRANT OF LIEN AND OFFSET RIGHTS

In consideration of the opportunity to do business with Cooperative Elevator Co. ("CEC"), the undersigned grants to CEC (and CEC reserves to itself) a security interest, lien and a right of offset in all patronage refunds, distributions, and payments of any kind payable to the undersigned for amounts hereafter owing to CEC or its affiliates from the undersigned or any of its/his/her affiliates.

PATRON SIGNATURE: _____ DATE: _____

NOTICE TO NEW PATRONS

CEC is organized as a cooperative. Accordingly, net margins or proceeds realized in excess of costs are refunded annually to patrons on the basis of business furnished to CEC during the year by such patrons. Not less than 20% of the annual patronage refund is paid in cash and the balance is paid in a written notice of allocation, to be redeemed in cash at a later date at the discretion of CEC's board of directors. Patronage refunds paid in cash and qualified written notices of allocation are deducted by CEC in its computation of taxable income and these net margins generally are not subject to corporate income taxes at the cooperative level. These patronage refunds are, however, taxable income to the patron recipient.

**CONSENT TO TAKE STATED DOLLAR AMOUNT OF
WRITTEN NOTICES OF ALLOCATION INTO TAXABLE INCOME**

I understand that by signing below I have consented to take during the current and all subsequent tax years (unless revoked by me in writing), the amount of any distribution with regard to my patronage and made in a written notice of allocation received from CEC, into my taxable income at the stated dollar amount in the taxable year in which such allocations are received by me.

PATRON SIGNATURE: _____ DATE: _____

FARMER PATRONS

Would you like to receive our newsletter, the COOP SCOOP? YES ___ NO ___

Patrons who will be delivering farm commodities should also sign a BLANKET PRICE LATER AGREEMENT.

PLEASE COMPLETE REVERSE SIDE