Request for Taxpayer Identification Number and Certification

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

| | 1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. | | | | | | |
|---|--|--|-------------------------|---|---|--|--|
| | Council of Infrastructure Financing Authorities, Inc. | | | | | | |
| | 2 Business name/disregarded entity name, if different from above | | | | | | |
| Print or type. fic Instructions on page 3. | | | | | | | |
| | 3 Check appropriate box for federal tax classi following seven boxes. | 4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): | | | | | |
| | | C Corporation S Corporation | Partnership | Trust/estate | | | |
| | single-member LLC | | | | Exempt payee code (if any) | | |
| | □ 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 LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the single-member LLC that is disregarded from the owner unless the | | | | Exemption from FATCA reporting | | |
| | another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC the is disregarded from the owner should check the appropriate box for the tax classification of its owner. | | | | code (if any) | | |
| P Specific | ✓ Other (see instructions) ► | 501(c | :)6 | | (Applies to accounts maintained outside the U.S.) | | |
| See Sp | 5 Address (number, street, and apt. or suite no.) See instructions. | | | Requester's name and address (optional) | | | |
| | P.O. Box 14032 | | | | | | |
| | 6 City, state, and ZIP code | | | | | | |
| | Washington, D.C. 20044 | | | | | | |
| | 7 List account number(s) here (optional) | | | | | | |
| | | | | | | | |
| Par | Taxpayer Identification | Number (TIN) | | | | | |
| | | | | | curity number | | |
| reside | p withholding. For individuals, this is gene nt alien, sole proprietor, or disregarded er s, it is your employer identification numbe | tity, see the instructions for P | art I, later. For other | | | | |
| TIN. la | | (, , , , | , | or | | | |

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.

Part II Certification

Under penalties of perjury, I certify that:

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

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

| Sign Here | Signature of U.S. person ► | Date ► | 01 |
|--------------|-------------------------------|--------|----|
|--------------|-------------------------------|--------|----|

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)

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Employer identification number

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- 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.