

## Request for Taxpayer Identification Number and Certification

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

mem	al Revenue Service													
	Name (as shown on your income tax return)													
	VIT, Inc.													
2	Business name/disregarded entity name, if different from above													
ge	CaP-America													
Print or type Specific Instructions on page	Check appropriate box for federal tax classification:						Exemptions (see instructions):							
	☐ Individual/sole proprietor ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate													
	☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶						Exempt payee code (if any)							
							Exemption from FATCA reporting							
nt o							code (if any)							
C P	Other (see instructions) ▶													
cifi	Address (number, street, and apt. or suite no.)  Requester's name						and address (optional)							
Spe	877 Stirrup Drive													
See 5	City, state, and ZIP code													
Ñ	Nashville, TN													
	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						Social security number								
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							丄							
TIN on page 3.						Employer identification number								
Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.				Employer identification number										
number to enter.					_	0 9	5	1	9	2	2			
Da	dell Corti	ication								$\perp$				
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														
											•			
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 Reversities (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 the														
		onger 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.														
Certi	ification instruct	ons. You must cross out item 2 above if you have been notified by the IRS that you ar	re c									ng		
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 (ÎRA), 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														
instru	uctions on page 3	The state of the s		J. P.	3110	- , ou	001			500				
Sign					/	/								
Her	e U.S. persor	> fraud fortuntar Date ▶	10	2/	18	/13								

## **General Instructions**

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

**Future developments.** The IRS has created a page on IRS.gov for information about Form W-9, at *www.irs.gov/w9*. Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.

## **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, payments made to you in settlement of payment card and third party network transactions, 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:

- 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.

**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.