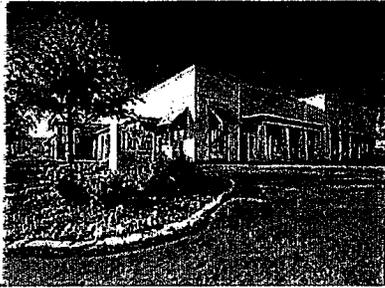


Buxton

Village of Grayslake, IL
Retail Recruitment and Retention
Solution

Prepared by: Lisa McCay
Expiration Date: August 29, 2014



BUXTON IS YOUR
**COMPETITIVE
ADVANTAGE**

OUR VALUE PROPOSITION

Since our founding in 1994, Buxton has been a leading force in retail site and development. We are recognized for creating solutions that provide results. Buxton began as a service to help retailers make informed site selection decisions by understanding their customers and precisely determining their markets and soon realized that the company's expertise in retail site and market analysis could also be leveraged to benefit communities desiring retail expansion.

More than simply providing data, Buxton supplies custom marketing materials and strategies targeting the unique site requirements of retailers, developers and commercial real estate brokers. Buxton clients achieve outstanding success using our tools for retail identification, selection and recruitment. And our clients benefit from our unique understanding of retail site selection from the retailer's point of view.

- **Grow Your Community.** Create new, permanent jobs that will satisfy your citizen's desire to shop at home; retain dollars currently spent outside of your community and maximize revenue growth to fund city services.
- **Leverage Buxton's Retail Industry Expertise.** Establish credibility with decision makers by providing factual evidence to support your site and gain a competitive position by leveraging our experience:
 - 2000+ retail, restaurant, and healthcare clients
 - 650+ public sector clients nationwide
 - 35+ million square feet of retail space
 - 500+ cumulative years of retail management and economic development experience
- **Access Your Buxton Solution with Ease.** Utilize your best-in-class retail recruitment solution via SCOUT, with the touch of a button from any mobile device. Get the insights and answers to your retail recruitment and site analysis questions and have the big picture in the palm of your hand.
- **Develop a Long-Term Partnership.** You will receive personal guidance and ongoing insight into key industry topics.

SECTION 1: SCOPE OF SERVICES

Buxton is pleased to present this proposal to Village of Grayslake, IL (Grayslake, IL). The purpose of this proposal is to outline and review your community development objectives and how Buxton's solutions will enhance your ability to effectively meet those objectives.

Grayslake, IL's Objectives

1. Recruit new retailers and restaurants
2. Retain existing retailers and restaurant
3. Understand current retail and restaurant economic condition

Retail Recruitment and Retention Solution: Your Community Profile

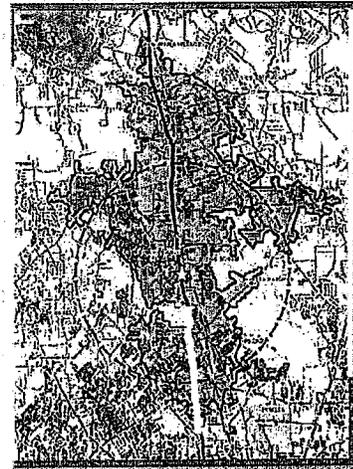
Our solution is a total marketing strategy that enables community leaders to understand the consumer profile of their residents and to identify specific retailers and restaurants who seek a market with household purchasing habits just like yours. This solution provides you with the ability to actively pursue identified retailers, making a compelling case for their expansion to Grayslake, IL utilizing custom marketing packages that Buxton will create for you. You will have access to the same analytical information and insights retailers depend on today to make site selection decisions providing you with instant credibility and the ability to differentiate your community.

Step 1 - Research Your Community

Buxton uses over 250 consumer and business databases that are updated regularly and compare your potential sites to the universe of all competing sites operating in the U.S. We define your current retail situation and those in any neighboring communities that impact your retail environment.

Step 2 – Define and Evaluate Your Trade Area

Customers shop by convenience, measuring distance based on time, not mileage. We will conduct a custom drive-time analysis to determine your trade area using our proprietary methodology and knowledge of individual retail client's actual trade areas. Your drive-time trade area will be provided to you as a map that accurately depicts your consumer shopping patterns.



Step 3 – Profile Your Trade Area's Residential Customers

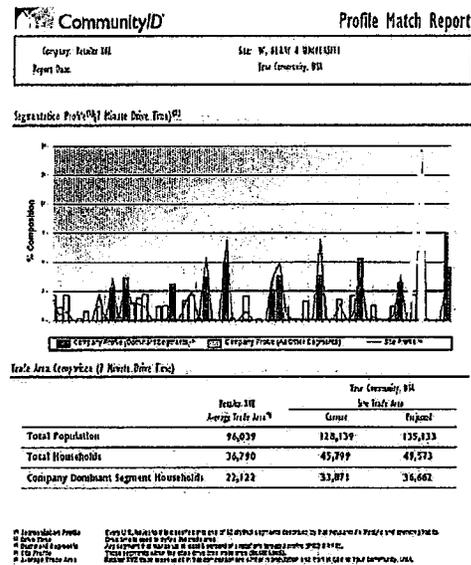
Your community profile will analyze all the households in your drive-time trade area. Based on more than 7,500 categories of lifestyles, purchase behaviors and media reading and viewing habits (psychographics), the households in your trade area are assessed to gain an understanding of the types of retailers that would be attracted to your site.

Step 4 – We Match Retailers and Restaurants to Market Potential

Buxton will match the consumer profile of your community's trade area against the customer profiles of

5,000+ retailers in our proprietary database. We will identify the similarity between the two profiles analyzed using Buxton's proprietary retail matching algorithm to determine if your site presents an attractive opportunity for each retailer. We then qualify the list of matched results to verify that a retailer is currently operating or expanding, that they operate in similar sites and that your site affords adequate buffer from competition and cannibalization to be realistically considered.

In the adjacent figure, the blue line indicates the customer profile of households in a community's trade area. The red bar represents a specific retailer's customer profile. A similarity between the two profiles analyzed using Buxton's proprietary retail matching algorithm concludes that this site is an opportunity for a specific retailer to open a successful store. Conversely, Buxton also provides a mismatch report to identify the differences between the two profiles and opportunities for growth and development.



Step 5 – We Create Marketing Packages

Buxton will assemble individualized marketing packages for up to twenty (20) targeted retailers and will notify each retailer's key real estate decision maker, by letter that they have been qualified by Buxton as a potential viable fit for your site and should expect to be contacted by a representative of the city. Your marketing packages will be delivered to you in SCOUT and include:

1. Map of the retail site and trade area
2. Map of retailer's potential customers
3. Retailer match report that compares the site's trade area characteristics and consumer profile with the retailer's sites in similar trade areas

Solution Deliverables:

- SCOUT Touch Access
- Drive Time Trade Area Maps (polygon that accurately depicts consumer shopping patterns)
- Retail Site Assessment (measures the bottom-line value of the customers in the trade area)
- Retail Match and Mis-match List (specific retailers that match or mis-match your trade area's consumer profile)
- Retailer Specific Marketing Packages (for up to twenty (20) retailers)
- Mobile tablet device at completion pre-loaded with all findings

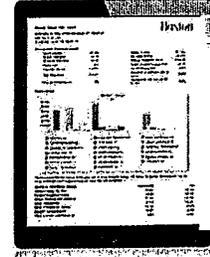
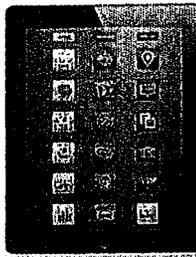
Multi Year Deliverables: Year 2 & 3 of this agreement will include a Retail Recruitment model refresh, retail marketing packages, and full SCOUT and SCOUT Touch.

Access and Use Your Retail Recruitment Solution via SCOUT

Buxton's Retail Recruitment solution will allow you to actively recruit retailers to your community and support existing businesses with the push of a button in SCOUT Touch, providing you with crucial information about your community, your trade areas, your residents, and much more. SCOUT is a web-based platform which is accessible on any Windows or IOS enabled device with an internet connection and designed to give decision-makers in your community access to the data and solutions that will assist them in making better business decisions. The Retail Recruitment solution includes one (1) mobile tablet device which will be provided at completion and will be pre-loaded with all key findings. This mobile tablet device, possession of Grayslake, IL, is enabled with four (4) SCOUT Users with the ability to *run demographic and trade area profile reports*, and view maps, and other data elements.

Identifying and quantifying the key variables which impact your community, you will acquire insights from these findings that will provide you with a strong foundation from which to understand retail recruitment and business retention efforts. In Buxton's SCOUT Touch you will be able to:

- Identify Retail Matches
- Run Variable Reports
- View City Limit Maps
- Run Healthcare Reports
- Run Demographic & Consumer Propensity Reports
- See Aerial View
- View Physician Intelligence
- Run Comparable Reports
- Run Retail Leakage/Surplus Reports



ANSWERS AT YOUR FINGERTIPS. ANYTIME. ANYWHERE.

Next Page: Fees and Timing

SECTION 2: FEES & TIMING

ANNUAL FEE

\$50,000
(three (3) year term)

SOLUTION TIMELINE

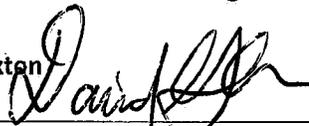
- Your SCOUT access will be enabled within ten (10) business days of the execution of this agreement
- Grayslake, IL will have access to retail match lists and marketing packages within sixty (60) business days of execution.

Grayslake, IL will be invoiced as follows:

- \$50,000 Year 1 Fee (50% invoiced upon execution of this agreement; 50% invoiced upon solution delivery)
- \$50,000 Year 2 Fee (Invoiced 1st Anniversary of this agreement)
- \$50,000 Year 3 Fee (Invoiced 2nd Anniversary of this agreement)

Buxton may include Grayslake, IL on its client list in presentations and public relations efforts. When doing so, Buxton will not reveal information that is confidential and proprietary to Grayslake, IL.

The initial term of this agreement is for three (3) years with services invoiced annually. However, at any time during this initial 3-year term, Grayslake, IL may cancel services for the following year by providing written notice to Buxton at least sixty (60) days in advance of a yearly renewal. If Grayslake, IL cancels services prior to the expiration of the initial term, no additional fees will be due or payable. All service fees associated with this agreement are due in net (10) days of the date of the invoice.

Buxton 
 Signature DAVID GLOVER
 Printed Name CFO
 Title 10/21/2014
 Date

Grayslake, IL 
 Signature Mike Ellis
 Printed Name Village Manager
 Title 10/20/14
 Date

Please provide us with a primary point of contact for invoice receipt.

Name _____

Phone _____

Email _____

Preferred Method of Receipt (Email or U.S. Mail)



BUXTON IS YOUR **COMPETITIVE ADVANTAGE**

Our Retail Recruitment solution is a total marketing strategy that enables community leaders to immediately implement a retail development program. It provides the same analytical information retailers depend on today to make site selection decisions so that you will have a compelling case as to why your city/community/site can support new store and restaurant locations and expansions. Additionally, Retail Recruitment identifies specific retailers who seek a market with household purchasing habits just like yours, and we provide custom marketing packages targeted to that specific retailer.

Retail Recruitment goes beyond a plan. It allows you to be proactive and take the initiative rather than waiting and hoping something happens.

Deliverables

- Drive Time Trade Area Map
- Retail Site Assessment (retail potential of up to three selected sites)
- Retail Match List (specific retailers that match the households in the trade area)
- Retailer Specific Marketing Packages (for up to twenty (20) retailers)
- SCOUT[®] online access to deliverables

Benefits

- Maximize revenue growth to fund city services.
- Retain dollars that are being spent outside the community.
- Create new, permanent jobs.
- Satisfy citizens' desire to shop at home.
- Partner with the leader in site selection analysis to the retail industry.
- Establish credibility with decision makers by providing factual evidence to support your location.
- Use competitive analysis to close the deal.
- A dynamic, consumer-oriented retail sector is a component of a healthy economy.

Buxton's Retail Recruitment

Since our founding in 1994, Buxton has been a leading force in retail location and development. We are recognized for creating solutions that provide results.

Buxton began as a service to help retailers make informed site selection decisions by understanding their customers and precisely determining their markets. Buxton leaders soon realized that the company's expertise in retail location and market analysis could also be leveraged to benefit communities desiring retail expansion. Please note that in this proposal the term "retail" and "retailer" is inclusive of restaurants.

Retail Recruitment Retail Matching

Designed specifically for use in community economic development programs, Buxton's *Retail Recruitment Retail Matching* process has assisted more than 650 public sector clients nationwide, resulting in the development of more than 35 million square feet of retail space. We integrate our impressive technical capabilities with more than 500 cumulative years of retail management and local economic development experience to help municipalities achieve their retail goals.

More than simply providing data, Buxton supplies custom marketing materials and strategies targeting the unique location requirements of retailers, developers and commercial real estate brokers. Buxton clients achieve outstanding success using our tools for retail identification, selection and recruitment. And our clients benefit from our unique understanding of retail site selection from the retailer's point of view. The combination of technical expertise and professional guidance gives municipalities the capacity to immediately implement an effective retail development program.

Benefits of Partnering with Buxton

With Buxton's Retail Recruitment Solution you have immediate access to:

- **Retail Industry Expertise.** Gain a competitive position by working with professionals who have years of retail management experience plus current insights into your community and site selection processes and trends.
- **Community Development Best Practices.** Expand and sharpen your business development focus by incorporating best practices discovered by Buxton through daily work with local governments across the nation.
- **Proprietary Systems.** Gather useful information by having Buxton's technology specialists analyze your trade area accessing data stored on Buxton's in-house databases.
- **Personalized Content.** Advance your business recruitment program by receiving personal guidance from our staff and ongoing insight into key industry topics via our monthly e-newsletter, webcasts and other interactive tools.
- **Long-Term Partnership.** As a Buxton client you may utilize our booth space as a central meeting location and display marketing collateral specific to your City. Additionally, a Buxton representative will be available for on-going calls and emails related to your needs.

Procedures

Once you have engaged Buxton to work with you, a project team will be assigned to guide you through the entire process—from initial data collection to final presentation of the results. This team consists of:

- Account manager, who will serve as your primary source of communication during the project
- Geographic Information System specialist, who will analyze your trade areas and create customized maps and reports
- Professionals with backgrounds as retail executives and economic development practitioners, who will address your unique challenges and help maximize your opportunities

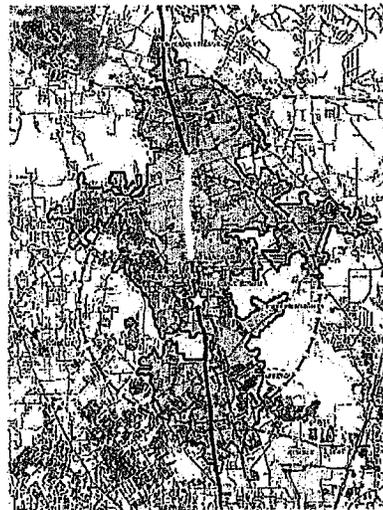
Data Collection

Buxton uses over 250 consumer and business databases that are updated throughout the year, and in some cases, every month. Although it is possible to obtain these databases for less expense on a community or regional basis, Buxton buys and is licensed to use the complete U.S. datasets. With this information Buxton can compare your potential location to the universe of all competing locations operating in the U.S.

Researching and Verifying Your Retail Trade Area

The location decision process for all retailers begins with the collection, analysis and evaluation of numerous location variables such as demand density, customer buying habits, economic trends, competition, traffic volumes, and available sites to name a few.

The process will start with the in-depth collection of data using the same location variables that we use for our retail clients to qualify sites for the location of their retail stores and restaurants. One goal is to define current retail situations in the trade area and in any neighboring communities that impact on the retail environment. The other goal is to understand the community's expectations and desires. This analysis includes personal visits to the community, collection of data components necessary to conduct the analysis and identification of market influencers.



Drive-Time Trade Area Definition

Customers today shop by convenience, measuring distance based on time, not mileage. Retail Matching will employ a custom drive-time analysis to determine your trade area. This custom analysis is developed using an in-house database supported by our knowledge of individual retail client's actual trade areas.

The resulting drive-time trade area map will be a polygon that more accurately depicts consumer shopping patterns than radial rings or hand drawn catchment areas.

To assure the accuracy of the drive-time trade area, the draft maps are reviewed with community leaders and verified before proceeding with the next step.

Evaluating Your Retail Potential

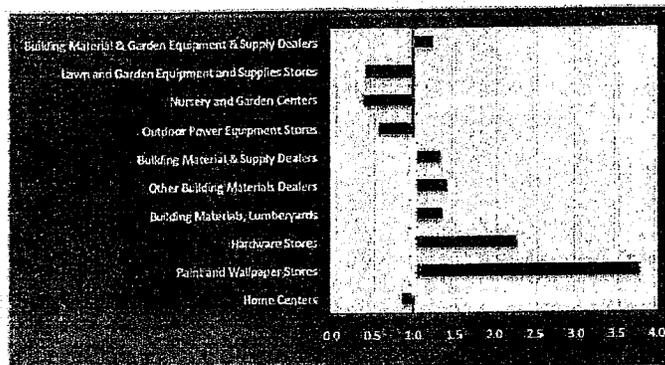
The purpose of the evaluation phase is to understand what makes your trade area market distinctive and valuable from a retailer's viewpoint and scrutiny.

Our evaluations capitalize on Buxton's working knowledge of the retail marketplace and the evolving location requirements and expectations of today's retailers. Combining this knowledge with our economic development competencies allows us to evaluate and recommend proven community practices. Our evaluations do not rely on dated government research or national/state statistics, all of which fail to reflect local realities. Rather, we implement our real-world experience gained from working with local governments that have opened more than 35 million square feet of new or expanded retail space. We know how to help you sharpen your retail marketing strategy, aggressively market the City and improve your market performance.

Retail Leakage/Supply Analysis

The Retail Leakage/Supply Analysis provides an estimate of retail dollars flowing in or out of the trade area. The two main components of this analysis are: 1) current sales (supply) by retail store type, in dollar amounts, and 2) estimated sales potential (demand) for retail store type, in dollar amounts.

We first calculate a sales gap index that illustrates your ability to capture your residents' expenditures.



The sales gap index provides a relative comparison of leakage/surplus and an estimate of the dollars that are being spent outside the trade area (leakage) and the amount of dollars coming in from outside the trade area (surplus).

Local Business Retention and Expansion

The Consumer Propensity Report (CPR) shows the lifestyle, product, and psychographic likelihood indices for the consumers within the trade area being analyzed. Major retail, restaurant, grocery, and consumer packaged goods firms use this very same information to drive marketing and merchandising decisions.

Information is provided for thirty-two (32) major categories with more than 4,800 total line items. Please note that line items are based upon national-level purchasing and lifestyle characteristics. These line items are then correlated to the underlying household characteristics of the consumers within the trade area being analyzed. Some line items may not be necessarily relevant or available in your market

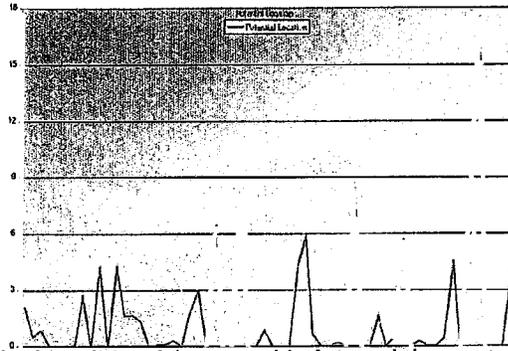
or region. The score in these situations serves to indicate the degree to which the consumers would participate in or purchase that item if it were relevant and available. Often this is taken as an opportunity for expansion of a similar brand or concept within the category.

The CPR is designed to assist the City in developing local business retention and expansion strategies. The City will be armed with fact-based data to assist independent retailers to make merchandising and marketing decisions.

Customer Profiling

The Retail Matching process will identify and analyze all the households in your drive-time trade area. Based on more than 75,000 categories of lifestyles, purchase behaviors and media reading and viewing habits (psychographics), the households in your trade area are assessed to gain an understanding of the types of retailers that would be attracted to your community. Our in-house databases include both traditional demographic data and the most current psychographic lifestyle information for over 120 million households in the U.S. (as well as up to seven individuals living in each of these households).

Each household in a trade area falls into one of 60 market segments reflecting the buying habits of customers in the household. The blue line in the adjacent figure graphically profiles the households in a city's trade area.



Retail Site Assessment

Buxton will analyze three (3) distinct retail location/geographic areas, selected by the City. Based on our collective experience in retail locations, the following factors are considered:

- Psychographic analysis of households in trade area
- Demand for retail goods and services
- Growth plans and relevant development
- Retail goals of the community

Buxton will develop a demand density profile of the trade area. Demand density measures the bottom-line value of the customers in the trade area—who they are, how many there are and what they buy. One of the significant advantages of Buxton is our ability to take the demand density data and creatively translate it into a proactive market strategy tailored to take advantage of your City's strengths and to achieve its retail goals.

Matching Retailers and Restaurants to Market Potential

Based on the Retail Site Assessment, you will select one (1) location for retail matching analysis. Once the site for retail matching has been selected and the consumer profiles in the trade area have been determined, Buxton will match these profiles against the customer profiles of 5,000+ retailers in our proprietary database.

In the adjacent figure, the blue line indicates the customer profile of households in a community's trade area. The red bar represents a specific retailer's customer profile. A similarity between the two profiles analyzed using Buxton's proprietary retail matching algorithm concludes that this site is an opportunity for a specific retailer to open a successful store.

These matches result in a list of possible retailers. To develop the preliminary retail match list, Buxton analyzes a number of factors about each possible retailer to qualify it. This analysis is designed to eliminate those retailers that for any reason would not be a candidate. Considered in this analysis are such factors as, verification that a retailer is currently operating or expanding into your market, location of operations in similar cities, and competition and cannibalization from nearby locations.

Once this analysis is complete, the preliminary list of retailers will be discussed and reviewed.

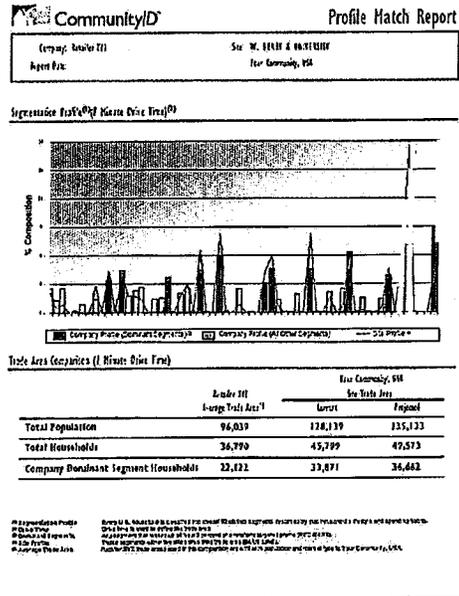
Delivering Marketing Packages

Buxton will assemble an individualized marketing (pursuit) package for up to twenty (20) targeted retailers. Each marketing package will be delivered electronically to facilitate convenient delivery of these packages to targeted retailers, developers and brokers. At the client's request, Buxton can provide a hard copy of each of these twenty (20) packages.

Each marketing package contains:

1. Map of the retail site and trade area
2. Map of retailer's potential customers
3. Retailer match report that compares the site's trade area characteristics with the retailer's locations in similar trade areas
4. Demographic and psychographic profiles of the households in the trade area

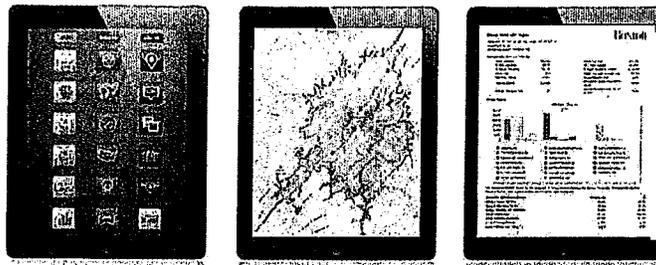
Buxton targets not only specific companies, but also the individual in the company who has the responsibility for location decisions. To provide the best possible reception when the targeted retailer is contacted, Buxton notifies each company that you have been qualified by Buxton as a potential viable location for a store, restaurant or development and should expect to be contacted by a representative of the city.



SCOUT Touch

Delivery and Interaction Platform

Buxton's Retail Recruitment solution will allow you to actively recruit retailers to your community and support existing businesses with the push of a button in SCOUT Touch, providing you with crucial information about your community, your trade areas, your residents, and much more. SCOUT is a web-based platform which is accessible on any Windows or iOS enabled device with an internet connection and designed to give decision-makers in your community access to the data and solutions that will assist them in making better business decisions. The Retail Recruitment solution includes one (1) iPad which will be provided at completion and will be pre-loaded with all key findings. This iPad is your property and is enabled with four (4) SCOUT Users with the ability to *run demographic and trade area profile reports*, and view maps, and other data elements.



ANSWERS AT YOUR FINGERTIPS. ANYTIME. ANYWHERE.

Identifying and quantifying the key variables which impact your community, you will acquire insights from these findings that will provide you with a strong foundation from which to understand retail recruitment and business retention efforts. In Buxton's SCOUT Touch you will be able to:

- Identify Retail Matches
- Run Variable Reports
- View City Limit Maps
- Run Healthcare Reports
- Run Demographic & Consumer Propensity Reports
- See Aerial View
- View Physician Intelligence
- Run Comparable Reports
- Run Retail Leakage/Surplus Reports

Project Requirements

To effectively initiate this project, we request that you provide the following:

1. Project Liaison

You will designate a project manager who will serve as Buxton's primary contact during the project.

2. Community Information and Reports

- Logo (vector file – request from your ad agency and/or printer)
- Addresses and descriptive information for up to three sites that will be evaluated
- List of planned retail, commercial or mixed use (either proposed or in development) in the community
- List of major, national or regional retailers that have closed, left or moved from the community

3. Project Launch

A conference call with you representatives and the Buxton Project Team will officially launch the project. The project launch will occur when:

1. An agreement is executed
2. The initial payment is received, and
3. The Community Information and Reports are received

BUXTON'S EXTENSIVE EXPERIENCE MODELING, AS WELL AS OUR UNPARALLELED DATA AND TECHNOLOGY, MAKE US THE MOST QUALIFIED COMPANY TODAY TO EFFECTIVELY SOLVE YOUR RETAIL RECRUITMENT CHALLENGES.



Lisa Hill, Vice President of Sales

CommunityID

lhill@buxtonco.com



Cody Howell, Vice President &

General Manager

CommunityID

chowell@buxtonco.com

Find out more about Buxton's solutions.

WWW.BUXTONCO.COM

Buxton

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)

Buxton Company

Business name/disregarded entity name, if different from above

Buxton

Check appropriate box for federal tax classification:

Individual/sole proprietor C Corporation S Corporation Partnership Trust/estate

Exemptions (see instructions):

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

Exempt payee code (if any) _____

Other (see instructions) ▶ _____

Exemption from FATCA reporting
code (if any) _____

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

Requester's name and address (optional)

2651 South Polaris Drive

City, state, and ZIP code

Fort Worth, TX 76137

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.

Social security 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								
7	5	-	2	5	4	1	0	1 4

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 on page 3.

Sign Here

Signature of
U.S. person ▶

Date ▶

10/18/13

General Instructions

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

Future developments. The IRS has created a page on www.irs.gov/w9 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.