SETTLEMENT AGREEMENT AND RELEASE

THIS SETTLEMENT AGREEMENT AND RELEASE (hereinafter "Agreement") is made this 12th day of May 2016, by and between **MARK B. LEE** (hereinafter referred to as "Plaintiff," "Lee" or "Releasor"), and **TOWNSHIP OF ROBBINSVILLE**, on behalf of itself and its respective representatives, agents, servants, employees, present and former elected and appointed officials, officers, directors, administrators, its insurers, self-insurers, reinsurers, third-party administrators, claims administrators, attorneys, shareholders, and all of their successors and assigns (hereinafter collectively referred to as "Defendant," "Township" or "Releasee").

WHEREAS Plaintiff is a former employee of the Township who asserted certain claims against this Defendant arising out of his employment, in a civil lawsuit entitled Mark B. Lee v. Township of Robbinsville, Martin P. Masseroni, Michael Polaski, in the Superior Court of New Jersey, Law Division, Mercer County, Civil Action Docket No.: MER-L-2023-14 (hereinafter the "Lawsuit"); and

WHEREAS the Plaintiff's counsel has advised the Defendants' counsel that the Plaintiff will voluntarily dismiss all claims with prejudice against Martin P. Masseroni and Michael Polaski (hereinafter "Non-Settling Defendants").

WHEREAS Plaintiff asserted various allegations and whereas this Defendant and the Non-Settling Defendants deny any liability with respect to all matters asserted by Plaintiff and deny that Plaintiff is entitled to any relief on the asserted claims in the Lawsuit; and

WHEREAS, the Plaintiff and this Defendant now wish fully and finally to compromise and settle the Lawsuit to avoid the further burden, expense, hardship, inconvenience and distraction of further litigation and/or appeal between them; and

WHEREAS the Plaintiff and this Defendant hereto have reached a settlement agreement to fully and finally resolve all claims among them, including those asserted in the Lawsuit; and

WHEREAS Plaintiff and the Township have agreed to settle in full all claims Plaintiff has, had or may have against this Defendant, including all claims that were or could have been raised in the Lawsuit for everything that has happened up to and including the date of the final execution of this Agreement and Release; and

WHEREAS the Lawsuit sought redress from the Township of Robbinsville, the Non-Settling Defendants, Martin P. Masseroni and Michael Polaski, and the plaintiff has advised all Defendants and the Court of his intention to voluntarily dismiss all claims against the Non-Settling Defendants, Martin P. Masseroni and Michael Polaski, with prejudice; and

INDEPENDENT OF, and not as consideration for, this settlement agreement, Plaintiff will dismiss the Lawsuit as to the Non-Settling Defendants by executing a Voluntary Stipulation of Dismissal with prejudice as to each, prior to the execution of this Agreement by Plaintiff and prior to the release of any payment to Plaintiff provided for by this Agreement, and Plaintiff further releases and forever discharges the Non-Settling Defendants and their attorneys from any and all claims, which he may have against them, their heirs, executors, administrators, successors, and assigns and/or claims for attorneys fees arising out of this Lawsuit or any other claim which Plaintiff has, may have, or claim to have against them for everything that has occurred up to and including the date of the signing of this Agreement by Plaintiff; and

NOW, IN CONSIDERATION of the payment to Plaintiff provided for by this Agreement, and other good and valuable consideration and the promises and covenants contained herein, the receipt and sufficiency of which the parties acknowledge, the parties do hereby agree as follows:

1. In full and complete satisfaction of all claims as more fully pled in the Complaint and filed in the Lawsuit entitled Mark B. Lee v. Township of Robbinsville, Martin P. Masseroni, Michael Polaski, in the Superior Court of New Jersey, Law Division, Mercer County, Civil Action Docket No.: MER-L-2023-14, this Defendant will have a check issued made payable to Mark B. Lee (Tax I.D. information for Mr. Lee will be provided by way of an executed W-9 form) and Edward J. Nolan, Esq., his attorney (Tax I.D. information for Mr. Nolan will be provided by way of an executed W-9 form), in the total amount of $117,500.00 (one hundred and seventeen thousand five hundred dollars), to be paid in full and final satisfaction of all alleged damages, inclusive of all fees, costs, expenses, including but not limited to experts, costs, transcribers, investigators, service fees, outside counsel, related in any way to the within Lawsuit. Plaintiff has requested the payment be as indicated and further waives any additional rights of recovery, if any, for economic loss, including those for lost wages and medical expenses; personal injuries, including claims for physical, mental, emotional and psychological injuries and/or emotional distress; and court fees and costs; and attorneys' fees and costs, in the Lawsuit.

2. Plaintiff understands, stipulates and agrees that by executing this Agreement, he is authorizing his attorney Edward J. Nolan, Esq. of the Law Offices of Edward J. Nolan to hold in escrow in the law firm's trust account $12,500.00 (twelve thousand five hundred dollars) of said settlement monies referenced in Paragraph No. 1 above to be reserved for use in any potential future settlement and/or judgment in the two following pending lawsuits:

(a) N.S., et al. v. Township of Robbinsville, et al., in the Superior Court of New Jersey, Law Division, Mercer County, Civil Action Docket No.: MER-L-1888-14 (hereinafter the "Smith Lawsuit"); and

(b) Rountree v. Township of Robbinsville, et al., in the Superior Court of New Jersey, Law Division, Mercer County, Civil Action Docket No.: MER-L-1956-14 (hereinafter the "Rountree Lawsuit"); and

If the Smith and/or Rountree Lawsuits are dismissed with prejudice or resolved without monies owed or due as part of a settlement or judgment then the $12,500.00 held in escrow will be released to Plaintiff.

3. Defendant and Defendant's counsel, make no representations regarding the federal or state tax consequences of the payments referred to above and shall not be responsible for any tax liability, interest or penalty incurred by Plaintiff, which in any way arises out of or is related to said payments. Plaintiff agrees to pay any amount that may be determined to be due and owing as taxes, interest and penalties arising out of the payment referred to herein should it be determined that all or part of such payments constitute gross income to Plaintiff, within the meaning of the Internal Revenue Code of 1986, as amended, or under any other federal, state or local statute or ordinance. Plaintiff further agrees to (i) hold harmless and defend this Defendant, its attorneys, its insurers and/or self-insurers and/or reinsurers and/or third-party administrators and/or claims administrators and/or attorneys and its respective agents, employees and assigns against, and to indemnify same for, any and all losses and/or damages arising from claims by the Internal Revenue Service ("IRS"), or any other taxing authority or other governmental agency (whether federal, state or local), which may be made against this Defendant arising out of or relating to Plaintiff's failure to pay taxes which Plaintiff is obligated to pay on the payment hereunder or for failure to withhold any portion of the payment to Plaintiff for income or social security tax purposes, or for any other purpose, as determined by the IRS, and (ii) reimburse this Defendant for any resulting payments, including without limitation, all penalties and interest payable to the IRS, or any other taxing authority or

governmental agency. The parties further agree that this Defendant will give Plaintiff notice of any such claim, and Plaintiff will cooperate with this Defendant in the defense of such claim. In any action commenced against Plaintiff to enforce the provisions of these paragraphs, this Defendant shall be entitled to recover its attorneys' fees, costs, disbursements, and the like incurred in prosecuting the action.

4. Plaintiff has advised Defendant that Plaintiff, Mark B. Lee, has no healthcare liens (Non-Medicare) related to this Lawsuit and therefore there are no healthcare liens (Non-Medicare) to be satisfied from the proceeds of this settlement.

5. All liens current or future against the proceeds of this settlement are to be satisfied by Plaintiff (Releasor), including but not limited to any healthcare liens, Medicare or Medicaid Liens, Worker's Compensation liens, Social Security liens, Child Support Judgments, hospital, physician or attorney liens, or any of the statutory, common law or judgment liens. Plaintiff therefore agrees to indemnify and hold this Defendant harmless against any claims made against this Defendant for payment made by this Defendant by any reason of liens against the proceeds as referenced herein or as to any tax liability, assessment of penalties, and/or interest which Plaintiff may owe, whether under State or Federal law.

6. Plaintiff hereby releases and forever discharges this Defendant, its present and former affiliates, subsidiaries, parents, owners, partners, officers, directors, shareholders, agents, attorneys, employees, former employees, representatives, elected and appointed officials, insurers, self-insurers and reinsurers, and third party administrators, and all of its successors and assigns, from any and all actions, causes of action, suits, claims, charges or complaints, known or unknown, which Plaintiff has, may have, or claims to have against any of them for everything that has occurred up to the date of the signing of this Agreement, including all rights of appeal. Plaintiff acknowledges that this is

a General Release and includes, but is not limited to, claims set forth in the Lawsuit. Plaintiff hereby expressly waives and releases any and all claims or rights arising under any federal or state constitution, statute or law; Title VII of the Civil Rights Act of 1964, as amended by the Civil Rights Act of 1991; the New Jersey Law Against Discrimination (LAD); the New Jersey Civil Rights Act; the Equal Pay Act of 1963; the New Jersey Equal Pay Act; the Civil Rights Acts of 1866 and 1871; the Americans with Disabilities Act; the Family and Medical Leave Act; the New Jersey Family and Medical Leave Act; the Rehabilitation Act of 1973; the Fair Labor Standard Act; the Age Discrimination in Employment Act; the Employee Retirement Income Security Act; the Occupational Safety and Health Act; the Constitution of the State of New Jersey; the Constitution of the United States; the New Jersey Family Leave Act; the New Jersey Conscientious Employee Protection Act; the New Jersey Workers Compensation Law; the New Jersey Wage and Hour Law; the New Jersey Civil Rights Act; the Consumer Protection Act of 1968; the Immigration Reform and Control Act of 1986; the National Labor Relations Act; the Worker Adjustment and Retraining Notification Act; the Employee Polygraph Protection Act of 1988; the Fair Credit Reporting Act; the Uniformed Services Employment and Reemployment Rights Act; the Sarbanes-Oxley Act; the New Jersey Statutes Annotated "Voting Rights" provision, "Reemployment of Military Personnel," "Polygraph," "Jury Duty," "Convictions," "Lie Detector Tests," "Medical Coverage Continuation," "Garnishment," "Tobacco Outside Workplace," "Workers Compensation Retaliation," "Genetic Information"; all claims arising under any Executive Order and any claims derived from or based upon any federal or state regulation; all common-law claims including, but not limited to, public policy violation, whistle blower retaliation, breach of an express or implied contract, breach of an implied covenant of good faith and fair dealing, defamation, fraud, misrepresentation, negligence, tortious interference with contract or prospective economic advantage, false arrest, false imprisonment, conspiracy, assault, battery, excessive force, malicious prosecution, retaliation or retaliatory action, abuse of process, refusal to file complaints or denial of access to the courts, gender discrimination, intentional or negligent infliction of emotional distress, negligent or intentional misrepresentation; all claims for any economic loss including back wages, front pay, overtime pay, fringe benefits, or any other form of compensation; all claims for personal injury, including mental anguish, humiliation, pain and suffering, emotional distress, damage to name or reputation or any other form of compensatory or punitive damages, and all claims for costs and attorneys' fees and any and all other claims however denominated, regardless of legal theory or operative facts; any claims relating to any disciplinary matter; and any and all claims for economic and punitive damages, and all fees, costs or other expenses incurred by Plaintiff in pursuit of any claim against this Defendant. This Settlement Agreement and Release includes all claims, known or unknown, for anything that has occurred up to and including the date of this Agreement, including all rights of appeal.

7. Plaintiff and this Defendant stipulate and agree that they will authorize their attorneys to execute, simultaneous with the execution of this Settlement Agreement and Release, a Consent Stipulation of Dismissal of the Lawsuit with prejudice in the form attached hereto as **Exhibit A**. Each Party will bear its or his or her own costs and attorneys' fees.

8. It is specifically understood and agreed that the amount paid under this Agreement includes all attorneys' fees and costs to which Plaintiff and/or his attorneys may be entitled and the settlement sum is specifically intended to be inclusive of all attorneys' fees and costs. Plaintiff understands that by executing this Agreement, he releases and waives any claim and/or rights to attorneys' fees and expenses in connection with this Lawsuit. Neither Plaintiff, nor his attorneys including, but not limited to, Edward J. Nolan, Esq. and/or the Law Offices of Edward J. Nolan, nor anyone acting on their behalf, shall make an application for any additional monies in addition to the

amount set forth in Paragraph 1 as those amounts are included in the total payment being made herein.

9. By executing this Agreement, Plaintiff certifies that he has complied with the requirements of N.J.S.A. 2A:17-56.23(b). Plaintiff understands and agrees that the settlement amount referenced in Paragraph 1, will not be released until such time as his attorneys provide Counsel for this Defendant with a certified copy of a child support judgment search, performed by a private judgment search company, reflecting that Plaintiff is not a child support judgment debtor. A copy of the Charles Jones Report is attached hereto as **Exhibit B**. Plaintiff further understands and agrees that, in the event it is revealed that Plaintiff is a child support judgment debtor, he will satisfy any monies owed under any outstanding New Jersey child support judgments from the proceeds of this settlement. Plaintiff understand and agrees that he will not receive any of the proceeds of the settlement until all outstanding New Jersey child support judgments are satisfied. Plaintiff also understands and agrees that, if any child support judgment exceeds the net proceeds of the settlement sum, he may be required to utilize the entire settlement proceeds to satisfy any outstanding child support judgment.

10. Pursuant to the Uniting and Strengthening America by Providing Appropriate Tools Required to Intercept and Obstruct Terrorism Act, *Pub.L. No. 107-56, § 411(a)(1)(F), 115 Stat. 272 (2001)* (the "Patriot Act"), Executive Order 13224 and the enforcement regulations set forth by United States Treasury Department's Financial Crimes Enforcement Network ("FinCEN"), Plaintiff understands and agrees that the settlement amount referenced in Paragraph 1, will not be released until such time as his attorneys provide Counsel for this Defendant with a certified copy of a search, performed by a private search company, reflecting that Plaintiff is not identified on the list of Specially Designated Nationals and Blocked Persons, generated by the Office of Foreign Assets

Control ("OFAC"). Plaintiff further understands and agrees that in the event it is revealed that Plaintiff is identified on the list of Specially Designated Nationals and Blocked Persons, generated by OFAC, he will not receive any of the proceeds of the settlement without Court Order. A copy of the Charles Jones Report is attached hereto as **Exhibit C**.

11. Pursuant to the requirement of 42 U.S.C. 1395 y(b)(8), Plaintiff acknowledges and certifies that Plaintiff is eligible and entitled to Medicare benefits. However, Plaintiff has advised Defendant that Plaintiff, Mark B. Lee, has **NO** Medicare healthcare liens related to his claims in this Lawsuit and, therefore, there are **NO** Medicare healthcare liens to be satisfied from the proceeds of the settlement in this Lawsuit. Furthermore, Plaintiff represents that: (i) his claims in this Lawsuit are solely for economic losses and not for wages and medical expenses related to a personal injury attributable to a third party. Plaintiff has, however, received payment for medical expenses to date relating to his outstanding Workers Compensation claims identified in Paragraph 19 of this Agreement; (ii) therefore, Plaintiff's receipt of medical benefits from Medicare which began after March 1, 2015, to the extent reimbursable to Medicare, will be repaid in connection with the resolution of Plaintiff's pending Workers Compensation claims identified in Paragraph 19 of this Agreement; and (iii) Plaintiff's Workers Compensation attorney, Brian Bartlett, Esq. of the Bartlett Law Firm, 609 Main Street, Toms River, New Jersey, has provided an Affidavit wherein he represents and warrants that he is responsible to and will address and satisfy any lien for applicable payments made conditionally by Medicare subject to its right of repayment. (A copy of Mr. Bartlett's Affidavit is attached hereto as **Exhibit D**).

12. Many Medicare beneficiaries have their medical expenses paid, in whole or in part, by liability insurance (including self-insured), no-fault insurance, and worker's compensation. Federal law precludes Medicare from making payments for items, or services, for any injury or

condition for which a person is entitled to recover under a workers' compensation plan or automobile or liability insurance policy ("primary payer"), except that such payments may be made by Medicare as conditional payments subject to the right of repayment.

The Centers for Medicare and Medicaid Services ("CMS") has a direct priority right of recovery of such conditional payments. As a matter of federal law, this direct priority right of recovery may be enforced against the workers' compensation, automobile, or liability insurer and/or against any entity, (including a beneficiary, provider, supplier, physician, attorney, or state agency), that has received any portion of the primary payer's payment directly or indirectly. CMS also has a subrogation right with respect to such primary payer's payment. Thus, to the extent Medicare has made, or will make, prior to settlement, any payment for any item or service related to any injury or condition for which Plaintiff has received, or may receive, compensation in this matter, Medicare is entitled to receive repayment of such conditional payments.

Federal regulations further provide that liability for work-related injuries resulting in future medical expenses after settlement may not be shifted to Medicare by the responsible parties. Applicable regulations require that appropriate steps be taken to allocate a portion of the Medicare beneficiary's workers' compensation settlement in certain cases to pay for the beneficiary's future work-related injury or illness. Although there are no comparable regulations for third party liability claims at the present time, if a third party liability settlement is intended to release future medical expenses for which Medicare may be asked to pay, a portion of the liability settlement should be allocated to pay for the beneficiary's future medical expenses in appropriate cases.

In addition, Section 111 of the Medicare, Medicaid and SCHIP Extension Act of 2007 ("MMSEA") is a federal law that requires liability insurers (including self-insureds), no-fault insurers, workers' compensation insurers, and certain claims processing third party administrators, to report specific information about Medicare beneficiaries who may be covered under other insurance. This reporting is to assist CMS and the insurers to properly coordinate the payment of benefits among various plans.

Through this Agreement, Plaintiff has been advised that this Defendant, to the extent applicable, intends to fully comply with federal law, including the requirements of the MMSEA. Accordingly, this Defendant will report, to the extent applicable, to Medicare all information concerning the settlement in the subject action, including the full settlement amount, which is deemed reasonably necessary for Medicare to make a determination regarding the appropriate coordination of benefits.

In part, the reporting requirements are to ensure that Medicare is not asked to pay, and/or does not pay, for any medical expenses associated with or arising out of the conditions and/or injuries for which Plaintiff receives settlement proceeds under the terms of the within Agreement. Based on information Plaintiff supplied this Defendant as set forth in Paragraph 11 of this Agreement, Plaintiff asserts that Medicare does NOT have an interest in the settlement reached in this Lawsuit and as such NO reporting to Medicare is required concerning the settlement in the subject Lawsuit.

If it is determined that Medicare does, in fact, have an interest in this settlement, and if Plaintiff fails to follow the requirements, if any, for determining what portion of the settlement proceeds in the subject action must be allocated to future medical expenses, ("Allocation"), and/or if Plaintiff further fails to establish, fund, and administer any required Medicare Set-aside Account ("MSA") for such Allocation, Plaintiff understands that his rights to future Medicare coverage and/or benefits could be adversely impacted. In particular, Medicare could determine that the entire amount of the settlement proceeds in the subject action should be allocated towards future medical expenses and, thereafter, deny Medicare coverage and/or benefits to Plaintiff until the full extent of the settlement proceeds in the subject action have been paid towards such future medical expenses.

Through execution of the within Agreement, Plaintiff hereby acknowledges the disclosures set forth herein. As such, and if it is determined that Medicare has an interest in the settlement of the subject action, Plaintiff agrees: (i) that Plaintiff shall bear sole and continuing responsibility to determine whether an Allocation and/or MSA is required with respect to the settlement proceeds in the subject action; (ii) that if it is determined that an Allocation and/or MSA is required, it shall be Plaintiff's sole and continuing responsibility to contact CMS to work out an appropriate Allocation and any required MSA with respect to the settlement proceeds in the subject action; (iii) that it shall be Plaintiff's sole and continuing responsibility to secure and to follow all CMS requirements for the establishment, funding, and administration of any required MSA; and (iv) that Plaintiff's failure to discharge any of the foregoing responsibilities could jeopardize Plaintiff's ability to obtain and/or maintain Social Security and/or Medicare coverage and/or benefits to the full extent of any settlement proceeds in the subject action.

Plaintiff further acknowledges that all past, current and/or future claims for wages and medical expenses, paid or unpaid, and/or past, current and/or future liens asserted for wages and medical expenses from whatever source, paid or unpaid, and any reimbursement due any federal or state agency including but not limited to Internal Revenue Service (IRS), Medicare/Medicaid, welfare or any public assistance program or any monies owed under any Bankruptcy, will be satisfied by Plaintiff. By executing this Agreement, Plaintiff certifies that Plaintiff has complied with the requirements of 42 U.S.C. 1395y, *et seq.* and 42 C.F.R. 411.24, *et seq.* Should any subsequent claims be made under these subsections, Plaintiff further agrees to (i) hold this Defendant harmless against, and to indemnify this Defendant for, any and all losses and/or damages arising from claims relating to Medicare/Medicaid brought by any governmental agency, (whether federal, state or local), which may be made against this Defendant arising out of, or relating to, this Defendant's failure to withhold any portion of the payment to Plaintiff for medical lien purposes, or for any other purpose, and (ii) reimburse this Defendant for any resulting payments, including without limitation, all penalties and interest payable to any governmental agency.

In accordance with the foregoing, and in conjunction with this paragraph, by signing this Agreement, Plaintiff certifies that:

(1) Medicare **has made NO CONDITIONAL PAYMENTS** for medical expenses or prescription expenses on Plaintiff's behalf related to the Lawsuit, as referenced in Paragraph 11 above.

(2) Plaintiff has **NOT** submitted a request to Medicare seeking benefits for any alleged damages, conditions, or injuries related in any manner to the claims made and settled in the Lawsuit, as referenced in Paragraph 11 above;

(3) **NO** portions of any expenses incurred to date in connection with the claims made and settled in the Lawsuit have been paid, or are reasonably expected to be paid pursuant to any health insurance program provided, or funded in whole or in part, by Medicare or Medicaid, as referenced in Paragraph 11 above; and

(4) Plaintiff is **not** in End Stage Renal failure.

The Plaintiff (Releasor) hereby understands and acknowledge that the Medicare, Medicaid and SCHIP Extension Act of 2007 (the "Extension Act") requires the reporting to designated representatives of Medicare any settlement in which all future claims are released and the injured party is either a current Medicare beneficiary or has the potential to be eligible for Medicare benefits within thirty months of the settlement. In further consideration of the settlement agreed to herein, the Plaintiff (Releasor) warrants and represents to this Defendant, Defendant's attorneys, Insurer, Self-Insurer, Reinsurer, Third Party Administrator, Excess Insurer, its attorneys, and any other person, partnership, firm, corporation or other entity charged or chargeable with responsibility or liability and his/her/their/its heirs, executors, administrators, agents, insurers and assigns, and in case of corporations, all of its parents, subsidiaries, and affiliates, and its or their predecessor or successor corporations, and its or their former and current directors, officers, employees, agents, insurers (collectively referred to as the "Releasees") and its attorney(s) the following:

A. Medicare Beneficiary Status. Plaintiff (Releasor) is currently eligible for Medicare benefits and Plaintiff (Releasor) expects to be eligible for Medicare benefits within the next 30 months, as referenced in Paragraph 11 above.

B. Medicare Involvement. Medicare (1) has made NO past conditional payments for medical expense or prescription expense related to the Lawsuit; and (2) will NOT in the future make payments for medical expense or prescription expense related to the Lawsuit, as referenced in Paragraph 11 above.

C. Notification to CMS or MSPRC. To the extent required, Plaintiff/Releasor (or Plaintiff's attorneys or agents working for or on Plaintiff's behalf) will notify the Centers for Medicare and Medicaid Services (CMS) of this settlement and provide a copy of this Settlement Agreement to CMS or its designated Medicare and Medicaid Services Recovery Contractor ("MSPRC") no later than 60 days from the date of this Settlement Agreement. Plaintiff (Releasor) will abide by all regulations and requirements of Medicare, CMS and/or the designated MSPRC in connection with this Settlement Agreement, as referenced in Paragraph 11 above.

D. Plaintiff acknowledge that it is Plaintiff's sole responsibility (or that of Plaintiff's designated attorney or agent) to negotiate the nature and extent to which reimbursement must be made to the Medicare Trust Fund and/or CMS and/or the designated MSPRC for any conditional payments which may be made in the future by Medicare arising from the injuries or damages suffered by Plaintiff (Releasor). It is expressly agreed that neither this Defendant (Released Party) nor its attorneys have any duty, obligation or responsibility to attempt to reduce or eliminate the amount that Plaintiff (Releasor) will be required to reimburse Medicare Trust Fund and /or CMS from the settlement proceeds specified in this Settlement Agreement;

E. Plaintiff (Releasor) acknowledges that in agreeing to this settlement, there have been no representations or warranties made by or on behalf of this Defendant (Released Party) or its attorneys as to the amount that Medicare and/or CMS will require that Plaintiff (Releasor) must pay to reimburse for any payments made by Medicare. Further, Plaintiff (Releasor) agrees that failure of CMS to approve any proposed amount suggested or offered by Plaintiff (Releasor) to reimburse Medicare for any payments made shall not operate to void this settlement agreement and shall not be a valid grounds or basis to reopen negotiations;

F. Responsibility for Future Medical Treatment. Plaintiff (Releasor) agrees that any additional expenses for medical care, treatment, services and/or prescription drugs related to care or treatment of the injuries or damages arising out of the Lawsuit that is the subject of this Settlement Agreement that are not presently known to Medicare and have either been incurred and not yet submitted to Medicare or may be incurred in the future and are later submitted for payment to Medicare shall be reimbursed to the Medicare Trust Fund and/or to CMS and/or to the MSPRC by Plaintiff (Releasor) as determined by same and not by this Defendant (Released Party) or its attorney(s).

G. Waiver of Private Cause of Action. In consideration of the payments set forth in the

Settlement Agreement, Plaintiff (Releasor) hereby waives, releases, and forever discharges this Defendant (Released Party) and/or its attorney(s) from any obligations for any claim, known or unknown, arising out of the failure of this Defendant (Released Party) and/or its attorney(s) to provide for a primary payment or appropriate reimbursement pursuant to 42 U.S.C. 1395y(b)(3)(A).

H. Acknowledgment of Potential Impact of Settlement. Plaintiff (Releasor) understands this settlement may impact, limit, or preclude Plaintiff's (Releasor's) right or ability to receive future Medicare benefits arising out of the injuries alleged in connection with the Lawsuit, and nevertheless wish to proceed with the settlement.

I. Indemnification. Plaintiff/Releasing Parties acknowledges that all subrogation and lien claims arising out of contract or under state or federal law, including, but not limited to, any subrogation or lien claims of Plaintiff's/Releasing Parties' health care providers, insurance carriers, state worker's compensation, and any federal agency or programs such as Medicare, Medicaid, or Social Security, are the sole and separate obligation of Plaintiff/Releasing Parties which Plaintiff/Releasing Parties agree to pay or otherwise resolve. Plaintiff/Releasing Parties further hereby covenants to defend, indemnify and hold harmless this Defendant/Released Party and/or its respective representatives, self-insurers, reinsurers, third-party administrators, claims administrators, attorneys, and all of its successors and assigns from and against all such lien and subrogation claims brought against this Defendant/Released Party and/or its attorney(s).

13. Other than as set forth herein, Plaintiff understands and agrees that no further payments will be sought from this Defendant.

14. Plaintiff understands that by signing this Agreement, he waives, relinquishes and

forever discharges any and all claims, rights, entitlement to any other legal or equitable relief, including any rights to discovery, and rights of appeal, which were made or could have been made, which are known or could have been known, from this Defendant up to and including the date of the final execution of this Agreement.

15. Plaintiff agrees to hold harmless and defend this Defendant, its attorneys, its insurance carriers and its respective agents, employees and assigns, against any claims with respect to distribution of proceeds as referenced in the preceding paragraphs, and Plaintiff further agrees to: (i) indemnify the above parties for any and all losses and/or damages arising from claims by Medicare/Medicaid or any other taxing authority or other governmental agency (whether federal, state or local), which may be made against any of the above parties arising out of or relating to this Defendant's failure to withhold any portion of the payment to Plaintiff or Plaintiff's attorney for wages and medical expenses paid or unpaid and/or liens asserted from whatever source paid or unpaid and any reimbursement due Medicare/Medicaid or any other taxing authority or other governmental agency (whether federal, state or local), for any other purpose; and (ii) reimburse the above parties for any resulting payments, legal costs and expenses, including without limitation, all penalties and interest properly payable to any Medicare/Medicaid related governmental entity or any other taxing authority or other governmental agency (whether federal, state or local), in the event that such expenses are made necessary as result of the actions or inactions of the Plaintiff.

16. Plaintiff further covenants and promises that he will not hereafter file or cause to be filed on his behalf any charge, complaint or legal or administrative action of any nature before any court or administrative agency to assert any claim against this Defendant, or any of the persons or entities released herein, for anything that has happened up to and including the date of this Agreement; and Plaintiff further covenants and represents that he will not file or permit any third-party to file any charge, claim or complaint against this Defendant, seeking personal recovery or

personal injunctive relief with respect to any matter in any way arising out of or relating to his interaction with this Defendant.

17. The making of this Agreement and the payment of the Settlement proceeds are not intended, and shall not be construed, as any admission that Defendant violated any federal, state or local law, statutory or decisional, ordinance or regulation or committed any wrongdoing against Plaintiff.

18. Plaintiff represents and warrants that no other person or entity has or has had any interest in the claims, demands, obligations or causes of action referred to in this Agreement; and that Plaintiff has not sold, assigned, transferred, conveyed and/or otherwise disposed of any of the claims, demands, obligations or causes of action referred to in this Agreement to any third party any claim that he has, may have or believes he has or may have against this Defendant, and all of its officials, whether elected or appointed, officers, employees, representatives, assignees and designees. Plaintiff represents that has no other charges, claims or complaints of any kind pending against this Defendant (other than the workers compensation claims referenced in Paragraph No. 19 below), and Plaintiff further covenants and represents that he will not file or cause to be filed any charges, claims or complaints seeking recovery or injunctive relief with respect to any matter in any way arising out of or relating to his interaction with this Defendant as set forth in the Complaint in this Lawsuit.

19. Notwithstanding anything herein it is understood by and between the parties that this Agreement will not release, discharge or waive Plaintiff's right to seek a state pension under the Police and Firemen's Retirement System (PFRS #[redacted]); and workers compensation benefits, which claims are currently pending under petition numbers [redacted]

20. Plaintiff covenants and promises that he will not make any efforts to publicize or publish the terms of this Agreement. Plaintiff will not initiate oral or written communications about

the terms of this Agreement with anyone, including but not limited to members of the media. This restriction however does not prevent Plaintiff from discussing the terms of the settlement with immediate family members nor from seeking advice from his attorney, tax advisor, or consulting with any person he chooses to help determine whether to execute this Agreement.

21. The waiver by Plaintiff and/or this Defendant of a breach of any provision hereof shall not operate or be construed as a waiver of that breach by the other or as a waiver of any subsequent breach by the other.

22. This Agreement shall be construed and interpreted in accordance with the laws of the State of New Jersey.

23. By executing this Agreement, Plaintiff represents and acknowledges that he does not rely, and has not relied upon, any representations or statements not set forth in this Agreement with respect to the subject matter, basis or effect of this Agreement, or otherwise. This Agreement sets forth the entire Agreement between the parties and supersedes any and all prior agreements or understandings between the parties and memorializes in writing the settlement agreed upon by the parties.

24. Plaintiff acknowledges and agrees that he is bound by this Agreement. This Agreement shall be binding upon and inure to the benefit of Plaintiff and Defendant, and any of their respective heirs, legal or personal representatives, agents, employees, successors or assigns.

25. This Agreement contains the full agreement between Plaintiff and Defendant and may not be modified, altered, changed or terminated, except upon the express prior written consent of Plaintiff and Defendant, which consent must be signed by both Plaintiff and this Defendant or its duly authorized agents.

26. The parties agree that the language of this Agreement has been negotiated, is a product of the draftsmanship of all of the parties and that the usual rule that the provisions of a

document are to be construed against the drafter shall not apply to the interpretation of any provisions hereof.

27. If any term, provision or condition of this Agreement is held invalid or unenforceable by a court of competent jurisdiction, such holding shall be without effect upon the validity or enforceability of any other provision, term or condition of this Agreement, provided that the essential consideration received by each party is not eliminated or reduced as a result of such a declaration of invalidity.

28. The Signature of Plaintiff below indicates that he has had an opportunity to review this Agreement with an attorney and, in fact, has reviewed this Agreement with his attorney, has read or has had the document translated for himself and understands the provisions and that he executed it voluntarily with full knowledge of the significance of all its terms and provisions.

IN WITNESS WHEREOF, and intending to be legally bound, Plaintiff has executed this Agreement.

STATEMENT BY PLAINTIFF, MARK B. LEE, WHO IS SIGNING BELOW:

THIS DEFENDANT HAS ADVISED ME IN WRITING TO CONSULT WITH AN ATTORNEY PRIOR TO EXECUTING THIS AGREEMENT. I HAVE CAREFULLY READ AND FULLY UNDERSTAND THE PROVISIONS OF THE AGREEMENT AND HAVE HAD SUFFICIENT TIME AND OPPORTUNITY TO CONSULT WITH MY PERSONAL TAX, FINANCIAL AND LEGAL ADVISORS PRIOR TO EXECUTING THIS DOCUMENT AND I UNDERSTAND MY RIGHTS UNDER THIS AGREEMENT AND I INTEND TO BE LEGALLY BOUND BY ITS TERMS. I EXECUTE THIS AGREEMENT IN A KNOWING, AND VOLUNTARY MANNER WITH THE FULL KNOWLEDGE THAT I AM WAIVING ANY AND ALL RIGHTS OR CLAIMS I MAY HAVE TO LATER CHALLENGE THE SUFFICIENCY, SCOPE OR TERMS OF THE AGREEMENT AND HAVE DONE SO AFTER CONSULTATION WITH MY ATTORNEY.

Dated: 5-12-16, 2016 By: Mark B. Lee
MARK B. LEE

STATE OF NEW JERSEY:
COUNTY OF MONMOUTH :

I CERTIFY that on May 12, 2016, MARK B. LEE, personally came before me and acknowledged under oath, to my satisfaction, that this person:

(a) is named in and personally signed this document; and

(b) signed, sealed, and delivered this document as his/her act and deed.

Edward J. Nolan

Edward J. Nolan, Esq.
An Attorney-at-Law of the State of New Jersey

In Agreement to be bound as to Paragraphs 2 and 8 herein only:

LAW OFFICES OF EDWARD J. NOLAN
Attorneys for Plaintiff, Mark B. Lee

By: Edward J. Nolan
Edward J. Nolan, Esq.

Dated: May 12, 2016

TOWNSHIP OF ROBBINSVILLE

By:________________________ Dated: 5/19, 2016
Mayor David L. Fried

Mayor Fried's signature attested to:

By:________________________ Dated: May 19, 2016
Michele Seigfried
Municipal Clerk of Township of Robbinsville

STATE OF NEW JERSEY:
COUNTY OF Mercer :

I CERTIFY that on May 19, 2016, **David L. Fried**, personally came before me and acknowledged under oath, to my satisfaction, that this person:

(a) is named in and personally signed this document; and

(b) signed, sealed, and delivered this document as his/her act and deed.

____
NOTARY PUBLIC

BETH A. DUPNAK
NOTARY PUBLIC OF NEW JERSEY
My Commission Expires 1/5/2020

STATE OF NEW JERSEY:
COUNTY OF Mercer :

I CERTIFY that on May 19, 2016, **Michele Seigfried**, personally came before me and acknowledged under oath, to my satisfaction, that this person:

(a) is named in and personally signed this document; and

(b) signed, sealed, and delivered this document as his/her act and deed.

____
NOTARY PUBLIC

BETH A. DUPNAK
NOTARY PUBLIC OF NEW JERSEY
My Commission Expires 1/5/2020

EXHIBIT A

File No.: 937-1442
Dvorak & Associates, LLC
390 George Street, 8th Floor
New Brunswick, New Jersey 08901
(732) 317-0130; (732) 317-0140 (Fax)
Attorneys for Defendants, Township of Robbinsville, Martin P. Masseroni, and Michael Polaski

MARK B. LEE, Plaintiff, v. TOWNSHIP OF ROBBINSVILLE, a corporate body politic of the State of New Jersey, MARTIN P. MASSERONI; MICHAEL POLASKI, and JOHN DOE NOS 1-10, Defendants.	SUPERIOR COURT OF NEW JERSEY LAW DIVISION - MERCER COUNTY Docket No. MER-L-2023-14 Civil Action **CONSENT STIPULATION OF DISMISSAL WITH PREJUDICE AS TO DEFENDANT, TOWNSHIP OF ROBBINSVILLE**

Plaintiff, MARK B. LEE, and Defendant **TOWNSHIP OF ROBBINSVILLE**, having agreed to resolve the disputes in the above-captioned action through a Settlement Agreement and Release, this action and all claims asserted or which could have been asserted in this action be and hereby are dismissed with prejudice and with each party bearing its or his own attorneys' fees and costs.

STIPULATED AND AGREED TO BY:

LAW OFFICES OF EDWARD J. NOLAN
Attorneys for Plaintiff, Mark B. Lee

By: Edward J. Nolan
Edward J. Nolan, Esq.

Dated:

DVORAK & ASSOCIATES, LLC
Attorneys for Defendants, Martin Masseroni and Michael Polaski

By:
Danielle Abouzeid, Esq.

Dated: 6/3/16

<u>EXHIBIT B</u>

CERTIFICATION

1. I am the plaintiff in the case entitled Mark B. Lee v. Township of Robbinsville et. al., Docket No.: MER-L-2023-14.

2. I make this certification in connection with the settlement of the above-referenced case.

3. As one of the conditions for settlement, my attorney is required to provide a certified copy of a child support judgment search reflecting that I am not a child support judgment debtor.

4. Pursuant thereto, my attorney secured the attached, certified Charles Jones Report.

5. The attached report reflects two unsatisfied judgments for child support. However, said judgments are not against me, but are against two individuals with similar names.

6. I am not, and never have been, a child support judgment debtor.

I hereby certify that the foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me are willingly false, I am subject to punishment.

Dated: May 12, 2016

Mark B. Lee

MARK B. LEE

Charles Jones Established 1911

* * * CHILD SUPPORT JUDGMENT SEARCH * * *
NEW JERSEY SUPERIOR COURT

843-9323-20

RE: MS-05437

CERTIFIED TO:

FIRST JERSEY TITLE SERVICES
PO BOX 2525
FAIR LAWN NJ 07410

SIGNATURE INFORMATION SOLUTIONS LLC HEREBY CERTIFIES THAT IT HAS SEARCHED THE INDEX OF THE CIVIL JUDGMENT AND ORDER DOCKET OF THE SUPERIOR COURT OF NEW JERSEY AND DOES NOT FIND REMAINING UNSATISFIED OF RECORD THEREIN A JUDGMENT FOR CHILD SUPPORT PURSUANT TO N.J.S.A. 2A:17-56.23(B) EXCEPT AS SET FORTH BELOW AGAINST:

	FROM	TO
MARK LEE	09-01-1992	04-14-2016
SSN: [redacted]		
*** With Judgments ***		

(SEE ATTACHED 1 PAGE)

DATED 04-14-2016
TIME 08:45 AM

FEES: $ 10.00
TAX: $ 0.00
TOTAL:$ 10.00

CJ16-109-02768 109 0723109 01

CHARLES JONES SEARCH
PROVIDED BY
SIGNATURE INFORMATION SOLUTIONS
P.O. BOX 8488
TRENTON, NJ 08650

1. ____ INIT

SUPERIOR COURT OF NEW JERSEY

JUDGMENT: J-195415-2006 CASE NUMBER: CS 832680 89A
DATE ENTERED: 08/02/06 DATE OF BIRTH: 08/27/67
ACTION: CHILD SUPPORT
VENUE: UNION
CREDITOR(S):
UNION CO BD SOCIAL SERVS
ATTY FOR CR.: PRO SE
DEBTOR(S):
MARC LEE
APT 5J
2130 MADISON AV, NEW YORK, NY 10037-2820

The debt amount varies from date to date. If you wish to know the current details, please contact: 1-877-NJ-KIDS1 (1-877-655-4371) or www.njchildsupport.org

*** End of Abstract ***

2. ____ INIT

SUPERIOR COURT OF NEW JERSEY

JUDGMENT: J-174892-2008 CASE NUMBER: CS 135609 92A
DATE ENTERED: 08/04/08 DATE OF BIRTH: 06/25/69
ACTION: CHILD SUPPORT
VENUE: HUDSON
CREDITOR(S):
MICHELLE J ANDERSON ,ORIGINAL DOCKET - FD-09-001996-08
ATTY FOR CR.: PRO SE
DEBTOR(S):
MARK A LEE ,PRO SE
318 WINFIELD AV, JERSEY CITY, NJ 07305-1743

The debt amount varies from date to date. If you wish to know the current details, please contact: 1-877-NJ-KIDS1 (1-877-655-4371) or www.njchildsupport.org

*** End of Abstract ***

Charles Jones

EXHIBIT C

*** UNITED STATES PATRIOT NAME SEARCH ***

843-9323-20 RE: MS-05437

CERTIFIED TO:

FIRST JERSEY TITLE SERVICES
PO BOX 2525
FAIR LAWN NJ 07410

SIGNATURE INFORMATION SOLUTIONS LLC HEREBY CERTIFIES THAT IT HAS SEARCHED THE LIST OF "SPECIALLY DESIGNATED NATIONALS AND BLOCKED PERSONS" MAINTAINED BY THE OFFICE OF FOREIGN ASSETS CONTROL, U.S. DEPARTMENT OF THE TREASURY, PURSUANT TO EXECUTIVE ORDER 13224 AS AMENDED BY EXECUTIVE ORDER 13268, AS WELL AS "THE CONSOLIDATED SANCTIONS LIST" THAT INCLUDES THE LIST OF "FOREIGN SANCTIONS EVADERS" PURSUANT TO EXECUTIVE ORDER 13608 AND MAINTAINED BY THE OFFICE OF FOREIGN ASSETS CONTROL, U.S. DEPARTMENT OF THE TREASURY AND REPORTS THE FOLLOWING FINDINGS WITH RESPECT TO THE NAME(S) LISTED BELOW:

	THROUGH
MARK LEE (Individual) (VERY COMMON NAME)	04-16-2016

***** CLEAR PATRIOT NAME SEARCH *****

NOTE: According to the U.S. Department of Treasury, no U.S. person may deal with any Libyan or Iraqi government official whether their name appears on the list or not.

DATE ISSUED: 04-18-2016

FEES: $ 3.00
TAX: $ 0.00
TOTAL:$ 3.00

PS16-109-02769 109 0723109 02

CHARLES JONES SEARCH
PROVIDED BY
SIGNATURE INFORMATION SOLUTIONS
P.O. BOX 8488
TRENTON, NJ 08650

EXHIBIT D

AFFIDAVIT

STATE OF NEW JERSEY)
) ss:
COUNTY OF OCEAN)

I, BRIAN C. BARTLETT, ESQ., with an office located at 609 Main Street , Toms River, NJ, being of full age and being duly sworn according to law, upon my oath, deposes and says:

1. This office represents Mark Lee in 3 workers compensation claims [redacted]

2. I hereby represent and warrant that pursuant to Federal Statute, Workers Compensation Statute, State Administrative Regulations and Department of Labor procedures, this office is required to address the rights of Medicare in connection with any workers compensation claim.

3. A Judge in the Division of Workers Compensation cannot approve any resolution without proof, from CMS, that any Medicare beneficiary who received conditional payments from Medicare will reimburse CMS as part of the resolution.

4. As attorney for Mr. Lee it is my responsibility to address Medicare Conditional Payments and the Division of Workers has jurisdiction over these matters.

I hereby certify that the foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment.

BRIAN C. BARTLETT

Sworn and subscribed to before me
on this 13th day of April, 2016

Peter J. Cipoletta, Esq
An Attorney At Law
State of New Jersey

File No.: 937-1442
Dvorak & Associates, LLC
390 George Street, 8th Floor
New Brunswick, New Jersey 08901
(732) 317-0130; (732) 317-0140 (Fax)
Attorneys for Defendants, Township of Robbinsville, Martin P. Masseroni, and Michael Polaski

MARK B. LEE, Plaintiff, v. TOWNSHIP OF ROBBINSVILLE, a corporate body politic of the State of New Jersey, MARTIN P. MASSERONI; MICHAEL POLASKI, and JOHN DOE NOS 1-10, Defendants.	SUPERIOR COURT OF NEW JERSEY LAW DIVISION - MERCER COUNTY Docket No. MER-L-2023-14 Civil Action **VOLUNTARY STIPULATION OF DISMISSAL WITH PREJUDICE AS TO DEFENDANTS MARTIN P. MASSERONI AND MICHAEL POLASKI**

It is hereby stipulated and agreed that all claims asserted by Plaintiff, MARK B. LEE, against Defendants **MARTIN P. MASSERONI** and **MICHAEL POLASKI**, are hereby voluntarily dismissed with prejudice and without attorneys' fees and costs as to any said parties.

STIPULATED AND AGREED TO BY:

LAW OFFICES OF EDWARD J. NOLAN
Attorneys for Plaintiff, Mark B. Lee

By: Edward J. Nolan
Edward J. Nolan, Esq.

Dated:

DVORAK & ASSOCIATES, LLC
Attorneys for Defendants, Martin P. Masseroni and Michael Polaski

By:
Danielle Abouzeid, Esq.

Dated: 6/3/16

Form **W-9**
(Rev. December 2014)
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.

Print or type
See Specific Instructions on page 2.

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

2 Business name/disregarded entity name, if different from above
LAW OFFICES OF EDWARD J. NOLAN

3 Check appropriate box for federal tax classification; 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. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member 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.)
505 WOODLAND AVENUE, P.O.BOX 6

6 City, state, and ZIP code
AVON BY THE SEA, N.J 07717

7 List account number(s) here (optional)

Part I Taxpayer Identification Numbe

Enter your TIN in the appropriate box. The TIN provided backup withholding. For individuals, this is generally you resident alien, sole proprietor, or disregarded entity, see entities, it is your employer identification number (EIN). If *TIN* on page 3.

Note. If the account is in more than one name, see the ir 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 taxpay
2. I am not subject to backup withholding because: (a) I Service (IRS) that I am subject to backup withholding 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** ▶ Edward J. Nolan **Date** ▶ 5/12/16

General Instructions

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

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at *www.irs.gov/fw9*.

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)
- 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?* on page 2.

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?* on page 2 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 Publication 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.
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 28% 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 Part II instructions on page 3 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* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

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* on page 3 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

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.

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, list first, and then circle, the name of the person or entity whose number you entered in Part I of 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 in line 3.

Limited Liability Company (LLC). If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in 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

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

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.

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. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on this page), 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 the chart on page 4 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. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

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 items 1, 4, or 5 below indicate 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.

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), 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:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account[1]
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor[2]
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee[1]
b. So-called trust account that is not a legal or valid trust under state law	The actual owner[1]
5. Sole proprietorship or disregarded entity owned by an individual	The owner[3]
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	**Give name and EIN of:**
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity[4]
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. 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	The public entity
14. 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))	The trust

[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* on page 2.

***Note.** 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 Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system 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.

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 contact them at *www.ftc.gov/idtheft* or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov 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 **W-9**
(Rev. December 2014)
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.

Print or type
See **Specific Instructions** on page 2.

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

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

3 Check appropriate box for federal tax classification; 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. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member 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.)
212 S. BAY AVENUE

Requester's name and address (optional)

6 City, state, and ZIP code
BEACH HAVEN N.J. 08008

7 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 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 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 instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

[redacted]

or

Employer identification number
☐☐ – ☐☐☐☐☐☐☐

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 ▶ Mark B. Lee | Date ▶ 5-12-16

General Instructions

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

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at *www.irs.gov/fw9*.

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)
- 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? on page 2.

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?* on page 2 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 Publication 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.

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 28% 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 Part II instructions on page 3 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* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

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* on page 3 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

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.

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, list first, and then circle, the name of the person or entity whose number you entered in Part I of 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 in line 3.

Limited Liability Company (LLC). If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in 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

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

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.

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. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on this page), 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 the chart on page 4 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. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

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 items 1, 4, or 5 below indicate 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.

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), 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:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account[1]
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor[2]
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee[1]
b. So-called trust account that is not a legal or valid trust under state law	The actual owner[1]
5. Sole proprietorship or disregarded entity owned by an individual	The owner[3]
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	**Give name and EIN of:**
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity[4]
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. 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	The public entity
14. 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))	The trust

[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* on page 2.

*Note. 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 Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system 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.

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 contact them at *www.ftc.gov/idtheft* or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov 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.