UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF FLORIDA
MIAMI DIVISION
www.flsb.uscourts.gov

In re: MBMG HOLDING, LLC, *et al.*,[1] Debtors.	Chapter 11 Cases Case No. 24-20576-CLC (Jointly Administered)

PLAN ADMINISTRATOR'S MOTION FOR ENTRY OF AN ORDER (I) DEEMING FORFEITED DISTRIBUTIONS TO CERTAIN HOLDERS OF ALLOWED CLAIMS FOR FAILURE TO PROVIDE TAX AND COMPLIANCE FORMS REQUIRED BY THE PLAN; (II) AUTHORIZING THE PLAN ADMINISTRATOR TO REALLOCATE THE FORFEITED DISTRIBUTIONS; AND (III) RELATED RELIEF

HOLDERS OF CLAIMS AGAINST THE DEBTORS THAT ARE RECEIVING THIS MOTION SHOULD REVIEW SCHEDULE 1 TO THE PROPOSED ORDER. BY THIS MOTION, THE DEBTORS ARE SEEKING TO HAVE THE CLAIMS ON SCHEDULE 1 TO THE PROPOSED ORDER EXPUNGED AND TO DEEM DISTRIBUTIONS ON ACCOUNT OF SUCH CLAIMS FORFEITED.

Brian Bonaviri, in his capacity as Plan Administrator (the "Plan Administrator") for the estates of the above-captioned debtors and debtors-in-possession (each, a "Debtor" and collectively, the "Debtors"), by and through undersigned counsel, files this motion (the "Motion"), pursuant to sections 105 and 1142(b) of title 11 of the United States Code (the "Bankruptcy

[1] The address of the Debtors is 7500 S.W. 8th Street, Ste. 400, Miami, Florida 33144. The last four digits of the Debtors' federal tax identification numbers are: (i) CCMG Wind Down, LLC f/k/a Care Center Medical Group, LLC (9052); (ii) CCN Wind Down, LLC f/k/a Care Center Network, LLC (5784); (iii) CCMC Wind Down, Inc. f/k/a CCMC Physician Holdings, Inc. (4532); (iv) CCP Wind Down, LLC f/k/a Clinical Care Pharmacy, LLC (2103); (v) FFPCC Wind Down, LLC f/k/a Florida Family Primary Care Center, LLC (5005); (vi) FFPCCP Wind Down, LLC f/k/a Florida Family Primary Care Center of Pasco, LLC (8570); (vii) FFPCCO Wind Down, LLC f/k/a Florida Family Primary Care Centers of Orlando, LLC (3086); (viii) FFPCCPN Wind Down, LLC f/k/a Florida Family Primary Care Centers of Pinellas, LLC (7075); (ix) FFPCCT Wind Down, LLC f/k/a Florida Family Primary Care Centers of Tampa, LLC (0631); (x) MBMO Wind Down, LLC f/k/a MB Medical Operations, LLC (8450); (xi) MBMT Wind Down, LLC f/k/a MB Medical Transport, LLC (3476); (xii) MBMG Holding, LLC (3880); (xiii) MBMG Intermediate Holding, LLC (9320); (xiv) RD Wind Down, Inc. f/k/a Miami Beach Medical Centers, Inc. (3933); (xv) MBMC Wind Down, LLC f/k/a Miami Beach Medical Consultants, LLC (2737); and (xvi) MMWC Wind Down, LLC f/k/a Miami Medical & Wellness Center, LLC (2474).

Code"), the *Second Amended Joint Chapter 11 Plan for MBMG Holding, LLC and its Debtor Affiliates* [ECF No. 443] (the "Plan"); and the *Order (I) Approving on a Final Basis the First Amended Disclosure Statement, and (II) Confirming the Second Joint Chapter 11 Plan for MBMG Holding, LLC and its Debtor Affiliates* [ECF No. 499] (the "Confirmation Order") seeking entry of an order in the form attached hereto as Exhibit A (the "Proposed Order"), (i) deeming distributions to holders of Allowed Claims identified on Schedule 1 to the Proposed Order forfeited and, as a result, expunging those claims because the holders have failed to submit Tax and Compliance Forms (as defined herein), (ii) authorizing the Plan Administrator to reallocate the forfeited distributions to other holders of Allowed Claims who did provide the Tax and Compliance Forms, and (iii) related relief. In support of this Motion, the Plan Administrator relies upon the declaration of Brian Bonaviri attached hereto as Exhibit B (the "Bonaviri Declaration") and respectfully states as follows:

BACKGROUND

1. On October 13, 2024 (the "Petition Date"), each of the Debtors filed with this Court a voluntary petition for relief under chapter 11 of the Bankruptcy Code commencing the above-captioned cases (the "Chapter 11 Cases").

2. During the Chapter 11 Cases,[2] the Debtors managed their affairs as debtors-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code and there were no requests for the appointment of a trustee or examiner.

3. On March 13, 2025, the Court entered the Confirmation Order. The Confirmation Order confirmed the Debtors' Plan [ECF No. 443]. The Confirmation Order is final and non-

[2] Capitalized terms used but not defined herein shall have the meaning ascribed to them in the Plan.

appealable. The effective date of the Plan occurred on April 4, 2025 [ECF No. 528] (the "Effective Date").

4. On October 10, 2025, the Court closed all of the cases for the Debtors except MBMG Holding, LLC, Case No. 24-20576-CLC [ECF No. 706] (the "Order Closing Cases"). Pursuant to the Order Closing Cases, any and all future matters, whether they pertain to the closed cases or the remaining case are to be administered in the remaining case.

5. Pursuant to the Plan and Confirmation Order, the Bankruptcy Court approved Brian Bonaviri to serve as Plan Administrator for the Debtors' bankruptcy estates, and authorized the Plan Administrator to, among other things, control the wind down of the bankruptcy estates and make distributions to holders of Allowed Claims. *See* Plan, Article V.B.

6. The Plan also provides that "the Plan Administrator shall make distributions . . . to holders of Allowed Claims . . . in accordance with and to the extent provided for in the Plan, the Confirmation Order and the Plan Administrator Agreement." *See* Plan, Article VII.A.

7. Article VII.F. of the Plan states that:

> In order to receive a distribution under the Plan, a holder of an Allowed Claim must submit to the Plan Administrator both (a) the applicable Form W-9, or if the payee is a foreign person, Form W-8, and (b) a form certifying that neither the holder nor, to the best of their knowledge, any Person or Entity for whom they may be acting or who may be the beneficial owner of a Claim or Interest that is in their name or control is a person or entity with him it is illegal for a U.S. Person to transact under (i) the Office of Foreign Assets Control sanctions regulations, or (ii) the list of Specially Designated Nationals and Blocked Persons. Unless the Plan Administrator receives original, properly completed copies of each form with an amount of time sufficient, in the Plan Administrator's sole discretion (as applicable), to process in advance of a scheduled Distribution Date, the holder of an Allowed Claim that would otherwise be entitled to a Distribution shall not receive any Distribution on the applicable Distribution Date.

See Plan, Article VII.F.

8. The Plan provides that each holder of an Allowed General Unsecured Claim in Class 6 shall receive its pro rata share of (i) the Plan Cash, and (ii) the Recovery Proceeds in accordance with the Recovery Waterfall. *See* Plan, Article IV.F. The Plan Cash consists of $495,000 in proceeds from the Sale Transaction, minus the amount necessary to pay allowed Class 2 Claims (other Priority Claims). *See* Plan, Article I.76.

9. The Plan Administrator intends to make distributions to holders of Allowed General Unsecured Claims on a pro rata basis based on the amount of Plan Cash remaining, which is $448,879.

10. The Plan Administrator is authorized by Article VII.F (set forth above) to require that all holders of Allowed Claims who are to receive a distribution from the Winddown Estates provide an IRS Form W-9 (or an analogous form, such as IRS Form W-8) (the "Tax Forms") and a certification of status in accordance with the Office of Foreign Asset Control (OFAC) regulations (the "Compliance Forms," and together with the Tax Forms, the "Tax and Compliance Forms").

11. In order to obtain the Tax and Compliance Forms, the Plan Administrator, with assistance from his advisors, made multiple attempts to obtain such forms from holders of Allowed General Unsecured Claims. These attempts include:

(a) On October 1, 2025, sending a notice via U.S. Mail requesting the Tax and Compliance Forms and providing sixty (60) days to provide such forms (the "Initial Letter"). A form of the Initial Letter is attached as Exhibit 1 to the Bonaviri Declaration. The Initial Letter included a warning in bold, capitalized letters in a box set apart from other text that a holder's failure to provide the Tax and Compliance Forms would result in their claim being disallowed;

(b) On or about November 4, 2025, requesting the Tax and Compliance Forms from holders of Allowed General Unsecured Claims via known email addresses;

(c) On or about November 19, 2025, attempting to contact the claimants by telephone who had not already provided the Tax and Compliance Forms;

(d) On or about December 17, 2025, requesting the Tax and Compliance Forms from holders of Allowed General Unsecured Claims via known email addresses; and

(e) On December 18, 2025, sending a final notice via U.S. Mail requesting the Tax and Compliance Forms and providing a deadline of January 15, 2026 to provide such forms (the "Final Letter"). The form of the Final Letter is attached as Exhibit 2 to the Bonaviri Declaration. The Final Letter, like the Initial Letter, included a warning in bold, capitalized letters in a box set apart from other text that a holder's failure to provide the Tax and Compliance Forms would result in their claim being disallowed.

12. The Initial Letter and the Final Letter were sent to either the address listed in the claimant's proof of claim, if a proof of claim was filed, or at the address listed in the Schedules for such claimant, if no proof of claim was filed.

13. While there was a relatively high response rate to these outreach efforts, a number of claimants failed to submit Tax and Compliance Forms in response to the Initial Letter, the Final Letter, and the various other attempts described herein. The Plan Administrator has determined that there are 25 non-responsive holders of claims that would be entitled to distributions from the Plan Cash totaling $14,170 on a pro rata basis, representing approximately 3.2% of the Plan Cash.

14. The parties holding the Allowed Claims listed on Schedule 1 to the Proposed Order failed to return the Tax and Compliance Forms, despite the Plan Administrator's efforts (as set forth above). This Motion and the Notice of Hearing will be served on the holders of Allowed Claims in Schedule 1. This Motion is, in effect, the Plan Administrator's sixth request for Tax and Compliance Forms.[3] As a result, the Plan Administrator seeks an order deeming any distributions on account of the holders of Allowed Claims listed on Schedule 1 to the Proposed Order forfeited, providing that such claims are expunged from the claims register, and providing that any funds

[3] In the event that the Plan Administrator receives the required Tax and Compliance Forms from the holders of the Allowed Claims listed on Schedule 1 to the Proposed Order prior to the hearing on this Motion, the Plan Administrator will amend the Motion with respect to such claim and holder.

that have previously been allocated to such claims be reallocated by the Plan Administrator for distribution in accordance with the terms of the Plan. The Plan Administrator submits that this result is appropriate given the failure of these parties to submit Tax and Compliance Forms, which the Plan requires for holders to receive a distribution.

RELIEF REQUESTED AND BASIS FOR RELIEF

15. By this Motion, the Plan Administrator requests entry of the Proposed Order, pursuant to sections 105(a) and 1142(b) of the Bankruptcy Code and paragraph 12 of the Confirmation Order, (i) deeming distributions to holders of Allowed Claims identified on Schedule 1 to the Proposed Order forfeited and, as a result, expunging those claims because the holders have failed to submit the required Tax and Compliance Forms.

16. Under sections 1142(b) and 105(a) of the Bankruptcy Code, the Court has broad authority over the property of the estate dealt with under the Plan and to issue any order necessary to implement the provisions of the Bankruptcy Code and the Plan.

17. Specifically, section 1142(b) of the Bankruptcy Code provides, in relevant part, that "[t]he court may direct the debtor and any other necessary party to execute . . . any instrument required to effect a transfer of property dealt with by a confirmed plan, and to perform any other act . . . that is necessary for the consummation of the plan." 11 U.S.C. § 1142(b). The effect of section 1142(b) is to provide bankruptcy courts with a broad jurisdictional grant to implement the terms of a confirmed plan. *In re Intermet Corp.,* Case No. 08-11859, 2009 Bankr. LEXIS 2613, at *13 (Bankr. D. Del. Sept. 2, 2009) (section 1142(b) provides broad authority to order parties to comply with reorganization plans); *In re eToys, Inc.,* 331 B.R. 176, 185 (Bankr. D. Del. 2005) ("The Bankruptcy Court . . . does retain jurisdiction post-confirmation to enforce the Plan.") (citing *In re Terracor,* 86 B.R. 671, 676 (Bankr. D. Utah 1988) ("The clear intent of section 1142(b) is

for the court to retain its jurisdiction to assure that the terms and provisions of the confirmed Chapter 11 plan are carried out until the plan is completed and a final decree is entered closing the case.")); *In re Cont'l Airlines, Inc.*, 236 B.R. 318, 326 (Bankr. D. Del. 1999) (noting that "in the bankruptcy context, courts have specifically, and consistently, held that the bankruptcy court retains jurisdiction, *inter alia*, to enforce its confirmation order"); 8 *Collier on Bankruptcy* ¶ 1143.02[1] (16th rev. ed. 2013) ("Acting pursuant to section 1142(b), the court may issue any order necessary for the implementation of the plan."). Accordingly, the Court has the authority to issue orders necessary to implement the Plan.

18. Likewise, section 105(a) of the Bankruptcy Code provides that the Court "may issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of this title." 11 U.S.C. § 105(a). This broad grant of authority is meant to enable courts to issue orders to ensure the prompt administration of the estate and equitable distribution of the assets. *See, e.g., Joubert v. ABN Mortg. Grp., Inc. (In re Joubert)*, 411 F.3d 452, 455 (3d Cir. 2005) ("Section 105(a) empowers bankruptcy courts and district courts sitting in bankruptcy to fashion orders in furtherance of Bankruptcy Code provisions.").

19. This Court retained jurisdiction over all matters arising out of, and related to, these Chapter 11 Cases and the Plan pursuant to, and for the purposes of, sections 105(a) and 1142 of the Bankruptcy Code and for, among other things, the issuance of orders in aid of execution and consummation of the Plan. *See* Plan, Article XII; Confirmation Order ¶ 29.

20. In addition, the Plan Administrator desires to promptly make or otherwise resolve all distributions to holders of Allowed General Unsecured Claims so that the Plan Administration can begin the process of making the final distributions in these Chapter 11 Cases. To aid in that process, the Plan Administration is seeking a determination that holders of Allowed General

Unsecured Claims in Schedule 1 that have failed to remit Tax and Compliance Forms in accordance with the mechanisms established by the Plan Administrator in accordance with the Plan have now forfeited their distributions. The Plan Administrator also seeks authority to reallocate the forfeited distributions to other holders of Allowed General Unsecured Claims who did provide the Tax and Compliance Forms.

WHEREFORE, the Plan Administrator respectfully requests that the Court, enter the Proposed Order, attached hereto as Exhibit A, granting the relief requested herein and such other and further relief as it just and proper.

Dated: January 26, 2026

Respectfully submitted,

BERGER SINGERMAN LLP
Counsel for Brian Bonaviri, as Plan Administrator
1450 Brickell Avenue, Ste. 1900
Miami, FL 33131
Telephone: (305) 755-9500
Facsimile: (305) 714-4340

By: */s/ Clay B. Roberts*
Paul Steven Singerman, Esq.
Florida Bar No. 378860
singerman@bergersingerman.com
Jordi Guso, Esq.
Florida Bar No. 863580
jguso@bergersingerman.com
Clay B. Roberts, Esq.
Florida Bar No. 116058
croberts@bergersingerman.com

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been served (i) electronically through the Court's CM/ECF system upon all parties registered to receive electronic notice in this case as reflected on the attached Electronic Mail Notice List, and (ii) via U.S. Mail, postage prepaid, upon all parties on the attached Service List on this 26th day of January, 2026.

/s/ Clay B. Roberts
Clay B. Roberts

Electronic Mail Notice List

The following is the list of **parties** who are currently on the list to receive email notice/service for this case.

- **John A Anthony** janthony@anthonyandpartners.com, efilings@anthonyandpartners.com;cfosdick@anthonyandpartners.com;eleith@anthonyandpartners.com
- **Patricia M Arias** parias@miamigov.com, esq874@aol.com
- **Alison Patricia Baker** abaker@zlrp.com, bankruptcy@goodwin.com;bankruptcyparalegal@goodwin.com
- **Seth N Benes** seth@lwlawfla.com, claudia@lwlawfla.com;Pleadings@lwlawfla.com
- **Samuel J Capuano** scapuano@bergersingerman.com, FSellers@bergersingerman.com;efile@bergersingerman.com;efile@ecf.courtdrive.com
- **Shawn M Christianson** schristianson@buchalter.com, cmcintire@buchalter.com
- **Jesse R Cloyd** jrc@agentislaw.com, bankruptcy@agentislaw.com;nsocorro@agentislaw.com;bankruptcy.ecc@ecf.courtdrive.com
- **Caroline R Djang** cdjang@buchalter.com, lverstegen@buchalter.com;docket@buchalter.com
- **Michael D Ehrenstein** mike@ehrensteinsager.com, service@ehrensteinsager.com
- **Robert F. Elgidely** relgidely@foxrothschild.com, EAccetta@foxrothschild.com;rsolomon@foxrothschild.com;FL.DKT@foxrothschild.com
- **Awilda Esteras Ortiz** aesteras@srhl-law.com, jortega@siegfriedrivera.com;ksalvatierra@siegfriedrivera.com
- **Lara Roeske Fernandez** lfernandez@trenam.com, mmosbach@trenam.com;mwoods@trenam.com;lfernandez@ecf.courtdrive.com;mwoods@ecf.courtdrive.com;mmosbach@ecf.courtdrive.com
- **Brian T FitzGerald** fitzgeraldb@hillsboroughcounty.org, connorsa@hillsboroughcounty.org;stroupj@hillsboroughcounty.org
- **Laurence M Frazen** lmfrazen@bclplaw.com, larry-frazen-5155@ecf.pacerpro.com
- **Michael I Goldberg** michael.goldberg@akerman.com, charlene.cerda@akerman.com
- **Siobhan E. P. Grant** sgrant@hinshawlaw.com, lleon@hinshawlaw.com;kcongdon@hinshawlaw.com;MIADocket@hinshawlaw.com
- **Jordi Guso** jguso@bergersingerman.com, fsellers@bergersingerman.com;efile@bergersingerman.com;efile@ecf.courtdrive.com
- **Andrea S. Hartley** andrea.hartley@akerman.com, janet.salinas@akerman.com
- **Christopher A Jarvinen** cjarvinen@bergersingerman.com, efile@bergersingerman.com;efile@ecf.courtdrive.com
- **Nicole Manriquez** nicole.manriquez@usdoj.gov
- **Amy Denton Mayer** amayer@bergersingerman.com, efile@bergersingerman.com;efile@ecf.courtdrive.com;kjohnson@bergersingerman.com
- **Office of the US Trustee** USTPRegion21.MM.ECF@usdoj.gov
- **Julia Anne Osmolia** jaosmolia@stearnsweaver.com, mfernandez@stearnsweaver.com;fsanchez@stearnsweaver.com

- **Chad S Paiva** trustee.paiva@gmail.com, michaelbollingpa@gmail.com,simone@fenderbollingpaiva.com
- **Leanne McKnight Prendergast** Leanne.Prendergast@pierferd.com, l3annemp@gmail.com
- **Patricia A Redmond** predmond@stearnsweaver.com, jmartinez@stearnsweaver.com;mfernandez@stearnsweaver.com
- **Heather L. Ries** hries@foxrothschild.com, ralbert@foxrothschild.com
- **Clay B Roberts** croberts@bergersingerman.com, efile@bergersingerman.com;efile@ecf.courtdrive.com
- **Brett D Sager** brett@ehrensteinsager.com, service@ehrensteinsager.com
- **James Schwitalla** jwscmecf@bellsouth.net, miamibkcmyecf@gmail.com;schwitallajr74031@notify.bestcase.com
- **Paul Steven Singerman** singerman@bergersingerman.com, hmoreno@bergersingerman.com;efile@bergersingerman.com;efile@ecf.courtdrive.com
- **Steve D Tran** bk@exllegal.com
- **Diane Noller Wells** diane@twellslaw.com, efiling@twellslaw.com
- **Nathan Allan Wheatley** nathan.a.wheatley@usdoj.gov
- **George L. Zinkler** gzinkler@loriumlaw.com, ecf.zinkler@loriumlaw.com

SERVICE LIST
In re MBMG Holding, LLC, et al.
Case No. 24-20576-CLC

Aetna, Inc.
c/o McQuireWoods LLP
Attn: Aaron McCollough
77 West Wacker Dr., Ste. 4100
Chicago, IL 60601-1818

AT&T Mobility
P.O. Box 5076
Carol Stream, IL 60197-5076

Balboa Capital Corporation
c/o Lorium Law
Attn: George Zinkler III
101 NE 3rd Avenue, Ste. 1800
Fort Lauderdale, FL 33301

Batista-Iturriaga MD LLC
Attn: Angel Batista
16253 SW 102 Terrace
Miami, FL 33196

Batista-Iturriaga MD LLC
Attn: Angel Batista
Cano Health
18469 S. Dixie Highway
Cutler Bay, FL 33157-6815

Comcast Business
P.O. Box 71211
Charlotte, NC 28272-1211

DoctorFare, Inc.
1172 S. Dixie Highway, Ste. 280
Coral Gables, FL 33146

Enterprise FM Trust
c/o Foley & Lardner LLP
Attn: Geoffrey S. Goodman
321 North Clark Street, Ste. 3000
Chicago, IL 60654

Henry Schein LLC
c/o Marcadis Singer PA
5104 S. Westshore Blvd.
Tampa, FL 33611

Isla Multi Services
2435 U.S. Highway 98 N
Lakeland, FL 33805

JMO Group, LLC
Attn: Melanie Martinez-Negron
5120 Fallen Lea Drive
Riverview, FL 33578

JMO Group, LLC
Attn: Melanie Martinez-Negron
7901 Palm River Road
Tampa, FL 33619

Joaquin R. Fernandez D.P.M, P.A.
14340 Lake Candelwood Court
Miami Lakes, FL 33014

Lastra Lawn Service Corp.
14030 NW 5th Avenue
North Miami, FL 33168

LeJeune Executive Building
Condominium 3 Association, Inc.
351 N.W. 42nd Avenue, Ste. 600
Miami, FL 33126

Medical Care Transportation Inc.
P.O. Box 527426
Miami, FL 33152-7426

Medical Care Transportation Inc.
2766 N.W. 62nd Street
Miami, FL 33147

Oleva Marketing LLC
938 S.W. 82nd Avenue, Ste. B
Miami, FL 33144

PC Connection Sales Corp.
P.O. Box 536472
Pittsburgh, PA 15253-5906

Primavedis, LLC
4308 Alton Road, Ste. 880
Miami Beach, FL 33140

Rar ente M.D., P.A.
Attn: Ramon Rodriguez
1461 SW 145th Avenue
Miami, FL 33184

Raul Andres Perez Falero
6861 S.W. 147th Avenue, Apt. 1E
Miami, FL 33193

Romel Figueredo, M.D., P.A.
12854 S.W. 51st Street
Miramar, FL 33027

Sirius Computer Solutions, Inc.
P.O. Box 202289
Dallas, TX 75320-2289

Sirius Computer Solutions, Inc.
12801 N Central Expressway, Ste 300
Dallas, TX 75243

SkinMD – Miami Group, LLC
351 N.W. LeJeune Road, Ste. 502
Miami, FL 33126

TECO
P.O. Box 31318
Tampa, FL 33631-3318

Tower Professional Plaza Condo
Association
391 N. Krome Avenue
Homestead, FL 33030

Tower Professional Plaza Condo
Association
c/o Alton Madison Prop Mgmt
391 N. Krome Avenue, Ste. 205
Homestead, FL 33030

Trizetto Provider Solutions
Dept. CH 16897
Palatine, IL 60055-6897

EXHIBIT A

(Proposed Order)

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF FLORIDA
MIAMI DIVISION
www.flsb.uscourts.gov

In re: MBMG HOLDING, LLC, *et al.*,[1] Debtors.	Chapter 11 Cases Case No. 24-20576-CLC (Jointly Administered)

ORDER GRANTING PLAN ADMINISTRATOR'S MOTION FOR ENTRY OF AN ORDER (I) DEEMING FORFEITED DISTRIBUTIONS TO CERTAIN HOLDERS OF ALLOWED CLAIMS FOR FAILURE TO PROVIDE TAX AND COMPLIANCE FORMS REQUIRED BY THE PLAN; (II) AUTHORIZING THE PLAN ADMINISTRATOR TO REALLOCATE THE FORFEITED DISTRIBUTIONS; AND (III) RELATED RELIEF

[1] The address of the Debtors is 7500 S.W. 8th Street, Ste. 400, Miami, Florida 33144. The last four digits of the Debtors' federal tax identification numbers are: (i) CCMG Wind Down, LLC f/k/a Care Center Medical Group, LLC (9052); (ii) CCN Wind Down, LLC f/k/a Care Center Network, LLC (5784); (iii) CCMC Wind Down, Inc. f/k/a CCMC Physician Holdings, Inc. (4532); (iv) CCP Wind Down, LLC f/k/a Clinical Care Pharmacy, LLC (2103); (v) FFPCC Wind Down, LLC f/k/a Florida Family Primary Care Center, LLC (5005); (vi) FFPCCP Wind Down, LLC f/k/a Florida Family Primary Care Center of Pasco, LLC (8570); (vii) FFPCCO Wind Down, LLC f/k/a Florida Family Primary Care Centers of Orlando, LLC (3086); (viii) FFPCCPN Wind Down, LLC f/k/a Florida Family Primary Care Centers of Pinellas, LLC (7075); (ix) FFPCCT Wind Down, LLC f/k/a Florida Family Primary Care Centers of Tampa, LLC (0631); (x) MBMO Wind Down, LLC f/k/a MB Medical Operations, LLC (8450); (xi) MBMT Wind Down, LLC f/k/a MB Medical Transport, LLC (3476); (xii) MBMG Holding, LLC (3880); (xiii) MBMG Intermediate Holding, LLC (9320); (xiv) RD Wind Down, Inc. f/k/a Miami Beach Medical Centers, Inc. (3933); (xv) MBMC Wind Down, LLC f/k/a Miami Beach Medical Consultants, LLC (2737); and (xvi) MMWC Wind Down, LLC f/k/a Miami Medical & Wellness Center, LLC (2474).

THIS MATTER came before the Court on _______, ____________ ___, 2026 at ___ a.m./p.m. in Miami, Florida upon the *Plan Administrator's Motion for Entry of an Order (I) Deeming Distributions to Certain Holders of Allowed Claims Forfeited for Failure to Provide Tax and Compliance Forms Required by the Plan; (II) Authorizing the Plan Administrator to Reallocate the Forfeited Distributions; and (III) Related Relief* [ECF No. ___] (the "Motion") seeking entry of an order in the form attached hereto as Exhibit A (the "Proposed Order"), (i) deeming distributions to holders of Allowed Claims identified on Schedule 1 to the Proposed Order forfeited and, as a result, expunging those claims because the holders have failed to submit Tax and Compliance Forms,[2] (ii) authorizing the Plan Administrator to reallocate the forfeited distributions to other holders of Allowed Claims who did provide the Tax and Compliance Forms, and (iii) related relief. The Court finds that: (i) it has jurisdiction over the matters raised in the Motion pursuant to 28 U.S.C. §§ 157 and 1334; (ii) this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(A); (iii) it may enter a final order consistent with Article III of the United States Constitution; (iv) venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and (v) upon review of the Motion, the record in this case, and having determined that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein and heard argument of counsel, the Court determines that good and sufficient cause exists to approve the Motion. Accordingly, it is

ORDERED as follows:

1. The Motion is GRANTED as set forth herein.

[2] Capitalized terms not specifically defined herein shall have the same meanings ascribed to such terms as in the Motion.

2. The Claims listed on Schedule 1 to this Order are expunged from the claims register, any distribution on account of such Claims are forfeited, and the Plan Administrator is authorized to distribute any funds previously allocated to such Claims for distribution to other holders of Claims in accordance with the terms of the Plan.

3. The Plan Administrator is authorized and empowered to take all necessary and appropriate steps to carry out and otherwise effectuate the terms, conditions and provisions of this Order.

4. This Court shall retain jurisdiction over all matters arising from or related to the implementation or interpretation of this Order.

# # #

Submitted by:
Clay B. Roberts, Esq.
BERGER SINGERMAN LLP
1450 Brickell Avenue, Ste. 1900
Miami, FL 33131
Telephone: (305) 755-9500
Facsimile: (305) 714-4340
Email: croberts@bergersingerman.com

(Attorney Roberts is directed to serve this order upon all non-registered users who have yet to appear electronically in this case and file a conforming certificate of service.)

Schedule 1

Claims Forfeited for Failure to Provide Tax and Compliance Forms

MBMG Holding

Schedule 1 to Proposed Order

Claim No.	Creditor	Claim/ Scheduled Amount
10042	AETNA INC	$225.00
10043	AETNA INC	$1,845.01
586000260	AT&T	$221.07
586000270	AT&T MOBILITY	$41,640.04
10048	BALBOA CAPITAL CORPORATION	$50,495.27
589000120	BATISTA-ITURRIAGA MD LLC (BATISTA,	$7,525.06
586000630	COMCAST BUSINESS	$2,010.84
586000710	DOCTORFARE, INC	$2,581.00
10049	ENTERPRISE FM TRUST	$31,952.87
24	HENRY SCHEIN LLC	$4,190.62
586001020	ISLA MULTI SERVICES	$13,740.14
589000520	JMO GROUP, LLC (MARTINEZ-NEGRON,	$6,637.44
589000540	JOAQUIN R FERNANDEZ D.P.M., PA	$2,308.70
586001170	LASTRA LAWN SERVICE CORP	$1,874.60
586001180	LEJEUNE EXECUTIVE BUILDING CONDOMINIUM	$5,567.59
587000420	MEDICAL CARE TRANSPORTATION, INC.	$8,541.50
589000830	OLEVA MARKETING LLC	$4,680.00
586001640	PC CONNECTION SALES CORP	$5,902.46
589000900	PRIVAMEDIS, LLC	$11,830.00
589000960	RARFENTE, MD, P.A.(RODRIGUEZ, RAMON)	$7,513.04
589000970	RAUL ANDRES PEREZ FALERO	$7,513.04
589001090	ROMEL FIGUEREDO, MD, P.A.	$8,596.80
586001840	SIRIUS COMPUTER SOLUTIONS, INC.	$5,384.51
589001160	SKINMD - MIAMI GROUP, PLLC	$1,940.87
586001940	TECO	$4,737.27
586002040	TOWER PROFESSIONAL PLAZA CONDO	$9,465.78
586002070	TRIZETTO PROVIDER SOLUTIONS	$1,881.54

EXHIBIT B

(Declaration of Brian Bonaviri)

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF FLORIDA
MIAMI DIVISION
www.flsb.uscourts.gov

In re: MBMG HOLDING, LLC, *et al.*,[1] Debtors.	Chapter 11 Cases Case No. 24-20576-CLC (Jointly Administered)

DECLARATION OF BRIAN BONAVIRI IN SUPPORT OF PLAN ADMINISTRATOR'S MOTION FOR ENTRY OF AN ORDER (I) DEEMING FORFEITED DISTRIBUTIONS TO CERTAIN HOLDERS OF ALLOWED CLAIMS FOR FAILURE TO PROVIDE TAX AND COMPLIANCE FORMS REQUIRED BY THE PLAN; (II) AUTHORIZING THE PLAN ADMINISTRATOR TO REALLOCATE THE FORFEITED DISTRIBUTIONS; AND (III) RELATED RELIEF

I, Brian Bonaviri, pursuant to 28 U.S.C. § 1746, declare:

1. My name is Brian Bonaviri. I am over 21 years of age and fully competent to make this declaration (the "Declaration"). Unless otherwise stated, I have personal knowledge of the facts set forth in this Declaration.

2. I am the Plan Administrator (the "Plan Administrator") for the estates of the above-captioned debtors and debtors-in-possession (each, a "Debtor" and collectively, the "Debtors"). I am authorized to submit this Declaration on behalf of the Debtors.

[1] The address of the Debtors is 7500 S.W. 8th Street, Ste. 400, Miami, Florida 33144. The last four digits of the Debtors' federal tax identification numbers are: (i) CCMG Wind Down, LLC f/k/a Care Center Medical Group, LLC (9052); (ii) CCN Wind Down, LLC f/k/a Care Center Network, LLC (5784); (iii) CCMC Wind Down, Inc. f/k/a CCMC Physician Holdings, Inc. (4532); (iv) CCP Wind Down, LLC f/k/a Clinical Care Pharmacy, LLC (2103); (v) FFPCC Wind Down, LLC f/k/a Florida Family Primary Care Center, LLC (5005); (vi) FFPCCP Wind Down, LLC f/k/a Florida Family Primary Care Center of Pasco, LLC (8570); (vii) FFPCCO Wind Down, LLC f/k/a Florida Family Primary Care Centers of Orlando, LLC (3086); (viii) FFPCCPN Wind Down, LLC f/k/a Florida Family Primary Care Centers of Pinellas, LLC (7075); (ix) FFPCCT Wind Down, LLC f/k/a Florida Family Primary Care Centers of Tampa, LLC (0631); (x) MBMO Wind Down, LLC f/k/a MB Medical Operations, LLC (8450); (xi) MBMT Wind Down, LLC f/k/a MB Medical Transport, LLC (3476); (xii) MBMG Holding, LLC (3880); (xiii) MBMG Intermediate Holding, LLC (9320); (xiv) RD Wind Down, Inc. f/k/a Miami Beach Medical Centers, Inc. (3933); (xv) MBMC Wind Down, LLC f/k/a Miami Beach Medical Consultants, LLC (2737); and (xvi) MMWC Wind Down, LLC f/k/a Miami Medical & Wellness Center, LLC (2474).

3. I submit this Declaration in support of the *Plan Administrator's Motion for Entry of an Order (I) Deeming Distributions to Certain Holders of Allowed Claims Forfeited for Failure to Provide Tax and Compliance Forms Required by the Plan; (II) Authorizing the Plan Administrator to Reallocate the Forfeited Distributions; and (III) Related Relief* (the "Motion") and entry of the proposed form of order annexed to the Motion (the "Proposed Order"). I have reviewed the Motion, the Proposed Order, and the schedules attached thereto, and am familiar with their contents. I believe the facts represented therein and herein to be true and correct to the best of my knowledge, information and believe, as well as my consultation with employees, representatives, and advisors to the Debtors.

4. Pursuant to the Plan,[2] the Plan Administrator is empowered to make distribution pursuant to the Plan and Confirmation Order to holders of Allowed Claims. The purpose of the Motion is to aid the Plan Administrator in promptly effectuating distributions to holders of Allowed Claims in these Winddown Estates.

5. The Plan provides that each holder of an Allowed General Unsecured Claim in Class 6 shall receive its pro rata share of (i) the Plan Cash, and (ii) the Recovery Proceeds in accordance with the Recovery Waterfall. *See* Plan, Article IV.F. The Plan Cash consists of $495,000 in proceeds from the Sale Transaction, minus the amount necessary to pay allowed Class 2 Claims (other Priority Claims). *See* Plan, Article I.76.

6. The Plan Administrator intends to make distributions to holders of Allowed General Unsecured Claims on a pro rata basis based on the amount of Plan Cash remaining, which is $448,879.

---

[2] Capitalized terms specifically referenced herein but not defined herein shall have the meanings ascribed to them as in the Motion.

7. I am advised that Article VII.F of the Plan requires that all holders of Allowed Claims who are to receive a distribution from the Winddown Estates provide an IRS Form W-9 (or an analogous form, such as IRS Form W-8) (the "Tax Forms") and a certification of status in accordance with the Office of Foreign Asset Control (OFAC) regulations (the "Compliance Forms," and together with the Tax Forms, the "Tax and Compliance Forms").

8. In coordination and with assistance from my advisors, multiple attempts were made to obtain the Tax and Compliance Forms from holders of Allowed General Unsecured Claims. These attempts include:

(a) On October 1, 2025, sending a letter via U.S. Mail requesting the Tax and Compliance Forms and providing sixty (60) days to provide such forms (the "Initial Letter"). A form of the Initial Letter is attached as Exhibit 1 to this Declaration. The Initial Letter included a warning in bold, capitalized letters in a box set apart from other text that a holder's failure to provide the Tax and Compliance Forms would result in their claim being disallowed;

(b) On or about November 4, 2025, requesting the Tax and Compliance Forms from holders of Allowed General Unsecured Claims via known email addresses;

(c) On or about November 19, 2025, attempting to contact the claimants by telephone who had not already provided the Tax and Compliance Forms;

(d) On or about December 17, 2025, requesting the Tax and Compliance Forms from holders of Allowed General Unsecured Claims via known email addresses; and

(e) On December 18, 2025, sending a final notice via U.S. Mail requesting the Tax and Compliance Forms and providing a deadline of January 15, 2026 to provide such forms (the "Final Letter"). A form of the Final Letter is attached as Exhibit 2 to this Declaration. The Final Letter, like the Initial Letter, included a warning in bold, capitalized letters in a box set apart from other text that a holder's failure to provide the Tax and Compliance Forms would result in their claim being disallowed.

9. In accordance with the terms of the Plan, the Initial Letter and the Final Letter were sent to either the address listed in the claimant's proof of claim, if a proof of claim was filed, or at the address listed in the Schedules for such claimant, if no proof of claim was filed.

10. In preparing to make an initial distribution to holders of Allowed Claims, I oversaw the above outreach efforts to obtain Tax and Compliance Forms from holders of Allowed Claims that had not yet submitted those forms. This involved telephone calls and emails to claimants and these efforts yielded several responses.

11. While there was a relatively high response rate to the above outreach efforts, a number of claimants failed to submit Tax and Compliance Forms in response to the Initial Letter, the Final Letter, and the various other attempts described herein. There are 25 non-responsive holders of claims that would be entitled to distributions from the Plan Cash totaling $14,170 on a pro rata basis, representing approximately 3.2% of the Plan Cash.

12. I am familiar with the Claims listed on Schedule 1 of the Proposed Order. Based on my review of the Debtors' records, the holders of the Claims listed on Schedule 1 of the Proposed Order have not provided Tax and Compliance Forms, despite having been sent numerous requests for such information and having been advised that their failure to provide such information may result in the disallowance of claims and forfeiture of related distributions.

13. Based on our efforts to date, which I believe were fair and reasonable and have provided parties sufficient time to respond, we have not been able to obtain the Tax and Compliance Forms from the holders of the Allowed Claims on Schedule 1 to the Proposed Order. As a result, the holders of those claims should be deemed to forfeit their distributions, and the underlying claims should be expunged and such forfeited distributions should be reallocated to claimants who have provided the Tax and Compliance Forms.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed on January 26, 2026

/s/ Brian Bonaviri
BRIAN BONAVIRI
Plan Administrator

EXHIBIT 1

(Initial Letter)

UNLESS THE PLAN ADMINISTRATOR RECEIVES A COPY OF YOUR PROPERLY COMPLETED FORM W-9 AND OFAC CERTIFICATION (EACH AS DISCUSSED IN GREATER DETAIL BELOW) WITHIN SIXTY (60) DAYS OF THE DATE OF THIS LETTER, THE PLAN ADMINISTRATOR WILL SEEK TO HAVE YOUR CLAIM DISALLOWED AND, IF YOUR CLAIM IS DISALLOWED, YOU WILL NOT RECEIVE ANY DISTRIBUTION ON ACCOUNT OF YOUR CLAIM UNDER THE PLAN.

October 1, 2025

Re: *MBMG Holding, LLC, et al.*, Case No. 24-20576-CLC (Bankr. S.D. Fla.)
Allowed Claim Amount: $
Claim Number(s):

To whom it may concern:

On October 13, 2024, MBMG Holding, LLC ("MBMG") and certain affiliated debtors (collectively, the "Debtors") filed for relief under chapter 11, title 11, United States Code, 11 U.S.C. §§ 101 *et seq.*, in the United States Bankruptcy Court for the Southern District of Florida (the "Bankruptcy Court"). On March 13, 2025, the Bankruptcy Court entered the *Order (A) Approving on a Final Basis the First Amended Disclosure Statement, and (II) Confirming the Second Amended Joint Chapter 11 Plan for MBMG Holding, LLC and its Debtor Affiliates* [ECF No. 499] (the "Confirmation Order"). On April 14, 2025, the *Second Amended Joint Chapter 11 Plan for MBMG Holding, LLC and its Debtor Affiliates*, dated March 6, 2025 [ECF No. 443] (the "Plan") became effective in the above referenced bankruptcy cases. Pursuant to the Confirmation Order, the Bankruptcy Court approved the undersigned, Brian Bonaviri (the "Plan Administrator"), to serve as the Plan Administrator for the Debtors' bankruptcy estates, and as Plan Administrator, control the wind down of the bankruptcy estates and make distributions on account of claims.

This notification is being sent to you because the Plan Administrator has determined that you may hold one or more claims against the Debtors' bankruptcy estates. If your claim has been allowed by the Bankruptcy Court such that you are entitled to a distribution under the Plan, your distribution may be subject to federal and applicable state tax holding.

PLEASE TAKE NOTICE that in order to receive any distributions to which you may be entitled under the Plan, you must submit both:

i. Request for Taxpayer Identification Number and Certification ("Form W-9"); and

ii. A form certifying that neither you nor to the best of your knowledge, any person or entity for whom you are acting or may be the beneficial owner of a claim that is in your name or control is a person or entity with whom it is illegal for a U.S. person to transact under (a) the Office of Foreign Assets Control sanctions regulations or (b) the list of Specialty Designated Nationals and Blocked Persons (the "OFAC Certification").

Attached are the IRS Form W-9 and the OFAC Certification. Please complete and return to the following:

Carmen M. Cruz for Plan Administrator
c/o Berger Singerman LLP
1450 Brickell Avenue, Ste. 1900
Miami, FL 33131
ccruz@bergersingerman.com

IF THE PLAN ADMINISTRATOR DOES NOT RECEIVE THE COMPLETED FORM W-9 AND OFAC CERTIFICATION WITHIN SIXTY (60) DAYS OF THE DATE OF THIS LETTER, THE PLAN ADMINISTRATOR WILL SEEK TO DISALLOW YOUR CLAIM FOR FAILURE TO COMPLY WITH THE PLAN. IF YOUR CLAIM IS DISALLOWED ON THIS BASIS, YOU WILL NOT RECEIVE ANY DISTRIBUTION ON ACCOUNT OF YOUR CLAIM.

Thank you for your cooperation in this matter.

Sincerely,

Brian Bonaviri
Plan Administrator

/encls.

EXHIBIT 2

(Final Letter)

FINAL NOTICE

UNLESS THE PLAN ADMINISTRATOR RECEIVES A COPY OF YOUR PROPERLY COMPLETED FORM W-9 AND OFAC CERTIFICATION (EACH AS DISCUSSED IN GREATER DETAIL BELOW) BY JANUARY 15, 2026, THE PLAN ADMINISTRATOR WILL SEEK TO HAVE YOUR CLAIM DISALLOWED AND, IF YOUR CLAIM IS DISALLOWED, YOU WILL NOT RECEIVE ANY DISTRIBUTION ON ACCOUNT OF YOUR CLAIM UNDER THE PLAN.

December 18, 2025

Re: *MBMG Holding, LLC, et al.*, Case No. 24-20576-CLC (Bankr. S.D. Fla.)
Allowed Claim Amount: $
Claim Number(s):

To whom it may concern:

On October 13, 2024, MBMG Holding, LLC ("MBMG") and certain affiliated debtors (collectively, the "Debtors") filed for relief under chapter 11, title 11, United States Code, 11 U.S.C. §§ 101 *et seq.*, in the United States Bankruptcy Court for the Southern District of Florida (the "Bankruptcy Court"). On March 13, 2025, the Bankruptcy Court entered the *Order (A) Approving on a Final Basis the First Amended Disclosure Statement, and (II) Confirming the Second Amended Joint Chapter 11 Plan for MBMG Holding, LLC and its Debtor Affiliates* [ECF No. 499] (the "Confirmation Order"). On April 14, 2025, the *Second Amended Joint Chapter 11 Plan for MBMG Holding, LLC and its Debtor Affiliates,* dated March 6, 2025 [ECF No. 443] (the "Plan") became effective in the above referenced bankruptcy cases. Pursuant to the Confirmation Order, the Bankruptcy Court approved the undersigned, Brian Bonaviri (the "Plan Administrator"), to serve as the Plan Administrator for the Debtors' bankruptcy estates, and as Plan Administrator, control the wind down of the bankruptcy estates and make distributions on account of claims.

This notification is being sent to you because the Plan Administrator has determined that you may hold one or more claims against the Debtors' bankruptcy estates. If your claim has been allowed by the Bankruptcy Court such that you are entitled to a distribution under the Plan, your distribution may be subject to federal and applicable state tax holding.

PLEASE TAKE NOTICE that in order to receive any distributions to which you may be entitled under the Plan, you must submit both:

i. Request for Taxpayer Identification Number and Certification ("Form W-9"); and

ii. A form certifying that neither you nor to the best of your knowledge, any person or entity for whom you are acting or may be the beneficial owner of a claim that is in your name or control is a person or entity with whom it is illegal for a U.S. person to transact under (a) the Office of Foreign Assets Control sanctions regulations or (b) the list of Specialty Designated Nationals and Blocked Persons (the "OFAC Certification").

Attached are the Form W-9 and the OFAC Certification. Please complete and return to the following:

Carmen M. Cruz for Plan Administrator
c/o Berger Singerman LLP
1450 Brickell Avenue, Ste. 1900
Miami, FL 33131
ccruz@bergersingerman.com

You were previously provided with a notice and request for the Form W-9 and the OFAC Certification on October 1, 2025. You are receiving this final notice because the Plan Administrator did not receive a Form W-9 and OFAC Certification from you. If you do not provide the Form W-9 and the OFAC Certification by January 15, 2026, the Plan Administrator will seek to disallow your claim for failure to comply with the Plan. If your claim is disallowed, you will not receive any distribution on account of your claim. Please use the above contact information if you have any questions.

IF THE PLAN ADMINISTRATOR DOES NOT RECEIVE THE COMPLETED FORM W-9 AND OFAC CERTIFICATION BY JANUARY 15, 2026, THE PLAN ADMINISTRATOR WILL SEEK TO DISALLOW YOUR CLAIM FOR FAILURE TO COMPLY WITH THE PLAN. IF YOUR CLAIM IS DISALLOWED ON THIS BASIS, YOU WILL NOT RECEIVE ANY DISTRIBUTION ON ACCOUNT OF YOUR CLAIM.

Thank you for your cooperation in this matter.

Sincerely,

Brian Bonaviri
Plan Administrator

/encls.

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

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

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

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See *Specific Instructions* on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

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

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . ____

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ____

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . ☐

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) ____

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) ____

(Applies to accounts maintained outside the United States.)

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

Requester's name and address (optional)

6 City, state, and ZIP code

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 instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number
☐☐☐ – ☐☐ – ☐☐☐☐

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 for Part II, later.

Sign Here | **Signature of U.S. person** | **Date**

General Instructions

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

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they 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-NEC (nonemployee compensation).
- 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), and 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.

Caution: If you don't return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding*, later.

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; and
4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and
5. 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*, later, 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).

Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding. Payments made to foreign persons, including certain distributions, allocations of income, or transfers of sales proceeds, may be subject to withholding under chapter 3 or chapter 4 of the Code (sections 1441–1474). Under those rules, if a Form W-9 or other certification of non-foreign status has not been received, a withholding agent, transferee, or partnership (payor) generally applies presumption rules that may require the payor to withhold applicable tax from the recipient, owner, transferor, or partner (payee). See Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities.

The following persons must provide Form W-9 to the payor for purposes of establishing its non-foreign status.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the disregarded 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 grantor trust.
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust and not the beneficiaries of the trust.

See Pub. 515 for more information on providing a Form W-9 or a certification of non-foreign status to avoid withholding.

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 (under Regulations section 1.1441-1(b)(2)(iv) or other applicable section for chapter 3 or 4 purposes), do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515). If you are a qualified foreign pension fund under Regulations section 1.897(l)-1(d), or a partnership that is wholly owned by qualified foreign pension funds, that is treated as a non-foreign person for purposes of section 1445 withholding, do not use Form W-9. Instead, use Form W-8EXP (or other certification of non-foreign status).

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 their 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 their 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 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include, but are not limited to, 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 instructions for Part II 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, as described in item 4 under *"By signing the filled-out form"* above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier.

What Is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all U.S. account holders that are specified U.S. persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, 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 are no longer 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 (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

• **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 for 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 you filed with your application.

• **Sole proprietor.** Enter your individual name as shown on your Form 1040 on line 1. Enter your business, trade, or "doing business as" (DBA) name on line 2.

• **Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** 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.

• **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. Enter any business, trade, or DBA name on line 2.

• **Disregarded entity.** In general, a business entity that has a single owner, including an LLC, and is not a corporation, is disregarded as an entity separate from its owner (a disregarded entity). See Regulations section 301.7701-2(c)(2). A disregarded entity should check the appropriate box for the tax classification of its owner. Enter the owner's name on line 1. The name of the owner 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. 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, enter it on line 2.

Line 3a

Check the appropriate box on line 3a for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3a.

IF the entity/individual on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation.
• Individual or • Sole proprietorship	Individual/sole proprietor.
• LLC classified as a partnership for U.S. federal tax purposes or • LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	Limited liability company and enter the appropriate tax classification: P = Partnership, C = C corporation, or S = S corporation.
• Partnership	Partnership.
• Trust/estate	Trust/estate.

Line 3b

Check this box if you are a partnership (including an LLC classified as a partnership for U.S. federal tax purposes), trust, or estate that has any foreign partners, owners, or beneficiaries, and you are providing this form to a partnership, trust, or estate, in which you have an ownership interest. You must check the box on line 3b if you receive a Form W-8 (or documentary evidence) from any partner, owner, or beneficiary establishing foreign status or if you receive a Form W-9 from any partner, owner, or beneficiary that has checked the box on line 3b.

Note: A partnership that provides a Form W-9 and checks box 3b may be required to complete Schedules K-2 and K-3 (Form 1065). For more information, see the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

If you are required to complete line 3b but fail to do so, you may not receive the information necessary to file a correct information return with the IRS or furnish a correct payee statement to your partners or beneficiaries. See, for example, sections 6698, 6722, and 6724 for penalties that may apply.

Line 4 Exemptions

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

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 as defined under section 581.

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 Information, 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) entered 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 territory, 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. If this address differs from the one the requester already has on file, enter "NEW" at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

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 ITIN. Enter it in the entry space for the Social security number. 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.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, 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 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/EIN*. Go to *www.irs.gov/Forms* to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to *www.irs.gov/OrderForms* to place an order and have Form W-7 and/or Form SS-4 mailed to you within 15 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and enter "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, you will generally 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. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

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 item 1, 4, or 5 below indicates 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), ABLE accounts (under section 529A), 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) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account[1]
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor[2]
5. 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]
6. Sole proprietorship or disregarded entity owned by an individual	The owner[3]
7. Grantor trust filing under Optional 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:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity[4]
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee
14. 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
15. Grantor trust filing Form 1041 or under the Optional Filing Method 2, requiring Form 1099 (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 on line 1, and enter your business or DBA name, if any, on line 2. 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.)

* **Note:** The grantor must also provide a Form W-9 to the trustee of the trust.

** For more information on optional filing methods for grantor trusts, see the Instructions for Form 1041.

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 return 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 a questionable credit report, contact the IRS Identity Theft Hotline at 800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic 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 877-777-4778 or TTY/TDD 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 800-366-4484. You can forward suspicious emails to the Federal Trade Commission at *spam@uce.gov* or report them at *www.ftc.gov/complaint*. You can contact the FTC at *www.ftc.gov/idtheft* or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see *www.IdentityTheft.gov* and Pub. 5027.

Go to *www.irs.gov/IdentityTheft* 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 territories for use in administering their laws. The information may also 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, payors must generally withhold a percentage of taxable interest, dividends, and certain other payments to a payee who does not give a TIN to the payor. Certain penalties may also apply for providing false or fraudulent information.

CERTIFICATION REGARDING STATUS

Creditor Name:
Claim Number(s):

I, the undersigned, am the above-referenced creditor, or an authorized signatory for the above-referenced creditor (the "Creditor"), and hereby certify that neither the Creditor nor, to the best of the Creditor's knowledge, any person or entity for whom the Creditor may be acting or who may be the beneficial owner of the applicable claim(s), security/(ies), or interest(s) is a person or entity with whom it is illegal for a U.S. person to transact under the Office of Foreign Asset Control (OFAC) sanctions regulations and the list of Specially Designated Nationals and Blocked Persons.

Dated: ________________________

____
Signature

____
Print Name