

# LEGISLATIVE COMMITTEE MEETING

City of Kaukauna  
**Council Chambers**  
Municipal Services Building  
144 W. Second Street, Kaukauna



Wednesday, April 08, 2026 at 6:15 PM

## AGENDA

### In-Person and Remote Teleconference via ZOOM

1. Correspondence.
2. Discussion Topics.
  - a. Resolution Authorizing the Sale of Real Estate to the Wisconsin Department of Transportation - Kaukauna Utilities.
  - b. Resolution Vacating a Railroad Spurr Easement on Lot 1 of CSM 3313, Parcel 322092401.
  - c. Resolution 2026-5506 Resolution Authorizing the Issuance and Establishing Parameters for the Sale of not to Exceed \$20,000,000 Waterworks System Revenue Bond Anticipation Notes.
3. Adjourn.

## NOTICES

Legislative Committee - Notice is hereby given this is a public meeting of the Legislative Committee. As such, all members or a majority of the City's Common Council and Standing Committees will likely be in attendance. While members of the Common Council or any Standing Committees may participate in discussions, only the Legislative Committee will take formal action.

**IF REQUESTED THREE (3) DAYS PRIOR TO THE MEETING, A SIGN LANGUAGE INTERPRETER WILL BE MADE AVAILABLE AT NO CHARGE.**

## **MEETING ACCESS INFORMATION:**

You can access this meeting by one of three methods: from your telephone, computer, or by an app. Instructions are below.

To access the meeting by telephone:

1. Dial 1-312-626-6799
2. When prompted, enter Meeting ID 234 605 4161 followed by #
3. When prompted, enter Password 54130 followed by #

To access the meeting by computer:

1. Go to <http://www.zoom.us>
2. Click the blue link in the upper right hand side that says Join a Meeting
3. Enter Meeting ID 234 605 4161
4. Enter Password 54130
5. Allow Zoom to access your microphone or camera if you wish to speak during the meeting

To access the meeting by smartphone or tablet:

1. Download the free Zoom app to your device
2. Click the blue button that says Join a Meeting
3. Enter Meeting ID 234 605 4161
4. Enter Password 54130
5. Allow the app to access your microphone or camera if you wish to speak during the meeting

\*Members of the public will be muted unless there is an agenda item that allows for public comment or if a motion is made to open the floor to public comment.\*



# MEMO

## Engineering Department

To: Legislative Committee

From: John Neumeier, Director of Public Works/City Engineer

Date: 4/8/2026

Re: Wisconsin Department of Transportation – Right-of-way acquisition for Interstate 41

### Background information:

Wisconsin Department of Transportation (WisDOT) has completed a Transportation Project Plat (TPP) for Project 1130-63-21, I-41, Outagamie & Brown Counties. The TPP identifies a small area of land adjacent to the I-41 project currently owned by the City of Kaukauna that are necessary for DOT to acquire to complete said project. The cover letter and TPP is enclosed for your review.

Parcel 332 is located on Parcel 32209590. The parcel is the location of a Kaukauna Utilities (KU) Electric Substation. The area of note is the northwest corner of the lot. Total Fee area is 870 sq ft. The Utility Commission approved the sale of this property contingent upon the DOT providing considerations for the fence. That consideration is accounted for in this updated proposal.

KU and City staff has reviewed the requested area and would recommend approval of the agreement and resolution to Common Council.

**Strategic Plan:** NA

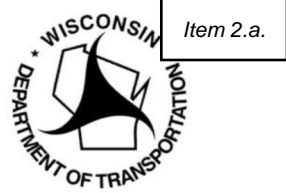
**Budget:** NA

### Staff Recommended Action:

Recommend approval of the resolution authorizing the sale of real estate to the Wisconsin Department of Transportation.

**WisDOT Division of Transportation**  
**System Development**  
Northeast Region  
944 Vanderperren Way  
Green Bay WI 54304-5344

**Governor Tony Evers**  
**Secretary Kristina Boardman**  
[wisconsindot.gov](http://wisconsindot.gov)  
Telephone: (920) 492-5643  
FAX: (920) 492-5640  
Email: [ner.dtsd@dot.wi.gov](mailto:ner.dtsd@dot.wi.gov)



March 5, 2026

CERTIFIED MAIL

CITY OF KAUKAUNA  
DAVE PAHL  
PO BOX 1777  
KAUKAUNA, WI 54130

Reference: Initiation of Negotiations-AS  
Project ID: 1130-63-21, Parcel No. 332  
APPLETON - DE PERE  
IH - 041, Outagamie County

Dear Dave Pahl:

The Wisconsin Department of Transportation has approved a revised offer for the acquisition of your property and/or property interests needed for the above referenced highway project. This letter gives you written notice of the revised offering price, and it rescinds and replaces any previous offers presented to you during our negotiations.

WisDOT's approved estimate of just compensation is **\$4,900** and is based on the enclosed revised appraisal report. This amount does not consider any decrease or increase in the market value of the property caused by the anticipation of the project. The allocation of this amount is as follows:

Allocation	Description	Size	Unit	Per Unit	Value (\$)
Fee		870.0 0	Sq Ft	\$0.85	\$740.00
Chain Link Fencing	Loss of chain link fencing				\$3,242.00
Chain Link Fencing	Replacement chain link fencing				\$914.00
Appraiser Rounding					\$4.00

Total Allocation \$4,900.00

*\*General taxes shall be prorated at the time of closing based on the net general taxes for the preceding year.*

If you agree with the value stated in the appraisal report and wish to enter into an agreement with WisDOT, please sign the following documents and return them to me in a timely manner for final review and approval. A self-addressed (MSA), postage-paid envelope is enclosed for your convenience. Upon receipt of these documents, we will submit a payment request.

In addition, we offer electronic completion as an option for all documents via docusign.com. This includes Remote Online Notarization for executing the conveyance document. This service is at no cost to you. If you are interested in this option, please contact me for assistance.

- A. Warranty Deed** - This conveyance document transfers ownership of the acquired land to the Wisconsin Department of Transportation. **The deed must be signed by all parties of interest in the presence of a Notary Public.** Once we receive the signed deed and payment has been made to you, the deed will be recorded with the local Register of Deeds.
- B. Statement to Construction Engineer:** This form requires the signature of only **one** landowner and is used to inform the construction engineer of any special commitments, if any, that were agreed to by you and WisDOT for construction purposes.


- C. **New Supplier Form (DOA-6460):** This form is to be **completed in full** for payment processing. Section 3 (Payment Direct Deposit/ACH Information) presents two options. You may receive payment by “Direct Deposit” to a checking or savings account **or** opt out of “Direct Deposit” and receive payment by mail. Should you choose “Direct Deposit” you must accompany this form with a current, voided check or include a bank letter on bank letterhead signed by a bank representative. (See enclosed instructions)
- D. **Form W-9:** This form is required by the IRS for any transaction valued at \$600.00 or more. If more than one landowner, unless husband and wife at the time of the conveyance, each should submit a W-9. If exempt, please provide an exemption form. (See enclosed instructions)


Also, our records indicate you have a utility interest and/or right on your property; known as American Transmission Company, LLC. To clear this interest and/or right a Quit Claim Deed will need to be signed from them releasing their interest and/or right on the property as it relates to the area needed for the highway improvement project referenced above. Please see enclosed copy of the Quit Claim Deed for your reference.

If you are not satisfied with the above-stated conclusions of value for your property, you are eligible to obtain an additional appraisal from a qualified appraiser of your choice. If you elect to have an appraisal report prepared, you must take certain steps to qualify for reimbursement.

Your eligibility for appraisal cost reimbursement will expire 60 days from your receipt of the agency’s appraisal, which is estimated to be on **May 7, 2026**. Receipt of the agency’s appraisal is considered to have been accomplished either upon the date of personal delivery or date of postmark. See the enclosed Appraisal Guidelines and Agreement document for further explanation. If your appraisal report is submitted after the 60-day statutory date, the agency may consider it for negotiation purposes; however, it will not be eligible for reimbursement.

It is important to us that you are satisfied that your property and your rights have been fully considered. We will provide any additional information requested, if available, or further discuss any other concerns you may have. Should you have any questions or concerns, please feel free to contact me at the phone number or email addressed below.

Sincerely,  
 MSA Professional Services  
  
 Pam Heineck  
 MSA Real Estate Professional  
 (608) 817-0996  
[pheineck@msa-ps.com](mailto:pheineck@msa-ps.com)

MSA Professional Services  
  
 Peter Miesbauer  
 MSA Real Estate Professional  
 (608) 242-6641  
[pmiesbauer@msa-ps.com](mailto:pmiesbauer@msa-ps.com)

Enclosures: As stated in letter.

cc: WisDOT Real Estate Specialist – Northeast Region  
 via email to: dpahl@ku-wi.org





**PROPERTY LANDOWNER REPORT**

Project ID: 1130-63-21 (Segment #2)

Project: IH-41, Appleton - De Pere (STH 96 - CTH F)

County: Outagamie Brown Counties

<i>PARCELS</i>	<i>LANDOWNER NAMES</i>
270	MATERNOWSKI MANAGEMENT INC
271	ROGER SABEL PROPERTIES LLC
272	MARY K STACHOWICZ
275	
276	DARBOY DEVELOPMNT LLC
278	H&S INVESTMENTS OF FOX VALLEY
279	APPLETON BAPTIST TEMPLE INC
285	VILLAGE OF LITTLE CHUTE
288	BRIAN W OSTRENGA
289	DAVID D EVERS
291	RONALD M DORSCHNER
292	JACK L HARDY
293	RANDY R SCHROEDER
294	SARA A HANAWAY
296	MATTHEW P KERKHOFF
298	VZ SIGN LLC
299	JOSHUA J PHILIPPS
301	JASON R FREDERICKSON
302	DERCKS BUILDERS & MASONRY INC
303	HURKMAN HEIGHTS DEVELOPMENT LLC
304	CITY OF KAUKAUNA
317	VANZEELAND OIL CO INC
318	R&M INVESTMENTS OF KAUKAUNA LLC
319	CELEBRATION INVESTMENTS II LLC
321	LAKELAND INVESTORS INC
322	KR & ASSOCIATES KAUKAUNA LLC
323	MELCHERT PROPERTIES LLC
324	UNITED INVESTMENTS INC
325	CITY OF KAUKAUNA
326	WAUSAU LIMITED PARTNERSHIP
327	4GEN ENTERPRISES LLC
330	D&S LEASING OF KAUKAUNA LLC
331	MARCELENE C VANDYNHOVEN RV TR
332	CITY OF KAUKAUNA
333	WEYERS & WEYERS LLC
334	G3 PROPERTIES 3100 E FRONTAGE ROAD LLC
336	VANEPERN FAMILY TRUST
337	THERESA A VANZEELAND
338	EUGENE P VANZEELAND

**WARRANTY DEED**

Wisconsin Department of Transportation  
Exempt from fee [s. 77.25(2r) Wis. Stats.]  
RE1560 01/2023

THIS DEED, made by **City of Kaukauna, a Wisconsin municipality**, a GRANTOR, conveys and warrants the property described below to the **Wisconsin Department of Transportation, GRANTEE**, for the sum of **Four Thousand Nine Hundred and 00/100 Dollars (\$4,900.00)**.

Any person named in this deed may make an appeal from the amount of compensation within six months after the date of recording of this deed as set forth in s. 32.05(2a) Wisconsin Statutes. For the purpose of any such appeal, the amount of compensation stated on the deed shall be treated as the award, and the date the deed is recorded shall be treated as the date of taking and the date of evaluation.

Other persons having an interest of record in the property:  
**Kaukauna Utilities, American Transmission Company**

This is not homestead property.

LEGAL DESCRIPTION IS ATTACHED AND MADE A PART OF THIS DOCUMENT BY REFERENCE.

This space is reserved for recording data  
Return to  
MSA Professional Services  
ATTN: Pam Heineck  
1702 Pankratz St  
Madison WI 53704  
Parcel Identification Number/Tax Key Number  
Part of: 322095900

*The undersigned certify that this instrument is being executed pursuant to resolutions of the Utility Commission and the Common Council of GRANTOR*

**City of Kaukauna**

\_\_\_\_\_  
Signature Date

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Signature Date

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Date

State of \_\_\_\_\_ )  
\_\_\_\_\_ County ) ss.

On the above date, this instrument was acknowledged before me by the above person(s).

The signer was: \_\_\_ Physically in my presence. **OR**  
\_\_\_ In my presence involving the use of communication technology.

\_\_\_\_\_  
Signature, Notary Public, State of

\_\_\_\_\_  
Print Name, Notary Public, State of

\_\_\_\_\_  
Date Commission Expires

Project ID  
1130-63-21

This instrument was drafted by Pam Heineck, MSA Professional Services, on behalf of the Wisconsin Department of Transportation

Parcel No.  
332

**LEGAL DESCRIPTION**

Parcel 332 of Transportation Project Plat 1130-63-21-4.34, recorded as Document 2312800, at the Register of Deeds office in Outagamie County, Wisconsin.

Property interests and rights of said Parcel 332 consist of:

**Fee simple.**

Any interests or rights not listed above for said parcel but shown as required on said Transportation Project Plat are hereby incorporated herein by reference.

# STATEMENT TO CONSTRUCTION ENGINEER

RE1528 10/2024 s. 84.09 Wis. Stats.

Wisconsin Department of Transportation

Copies to: project engineer and owner

Owner Name(s) City of Kaukauna Dave Pahl	Property Address 2700 E Frontage Rd Kaukauna, WI 54130	Area code - phone Home: Cell:
	Mailing Address PO BOX 1777, , Kaukauna, WI 54130	Work: (920) 462-0216 Email: <a href="mailto:dpahl@ku-wi.org">dpahl@ku-wi.org</a>
Tenant, if any	Property Address 2700 E Frontage Rd Kaukauna, WI 54130	Area code - phone Home: Cell:
	Mailing Address	Work: Email:

- All commitments agreed upon between negotiator and property owner are listed below.
- All commitments are subject to approval of Wisconsin Department of Transportation.
- Basic concepts of construction project have been explained to owner.
- No other commitments, either verbal or implied, are valid.

Commitments made (fences, driveways, trees, drainage or other items):  
 Compensation has been provided for damages to the chain-link fence.

Other matters of interest and owner concerns:

## City of Kaukauna

Property Owner Signature: \_\_\_\_\_ Date \_\_\_\_\_ Negotiator Signature \_\_\_\_\_ Date \_\_\_\_\_  
 Print Name, Title: \_\_\_\_\_

Property Owner Signature: \_\_\_\_\_ Date \_\_\_\_\_ Print Negotiator Name \_\_\_\_\_  
 Print Name, Title: \_\_\_\_\_

### Commitments Approved:

Approving Authority Signature and Title \_\_\_\_\_ Date \_\_\_\_\_

Print Approving Authority Name \_\_\_\_\_

Project ID  
1130-63-21

County  
Outagamie

Parcel No.  
332

# Request for Taxpayer Identification Number and Certification

Go to [www.irs.gov/FormW9](http://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.	<b>1</b> 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.)	
	<b>2</b> Business name/disregarded entity name, if different from above.	
	<b>3a</b> 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.	<b>4</b> Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
	<input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate	Exempt payee code (if any) _____
	<input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____ <b>Note:</b> 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.	Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____
	<input type="checkbox"/> Other (see instructions) _____	(Applies to accounts maintained outside the United States.)
	<b>3b</b> 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 <input type="checkbox"/>	
<b>5</b> Address (number, street, and apt. or suite no.). See instructions.	Requester's name and address (optional)	
<b>6</b> City, state, and ZIP code		
<b>7</b> 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.

<b>Social security number</b>	
<b>or</b>	
<b>Employer identification number</b>	

**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.

## Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- 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
- I am a U.S. citizen or other U.S. person (defined below); and
- 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.

<b>Sign Here</b>	<b>Signature of U.S. person</b>	<b>Date</b>

## 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](http://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 <sup>1</sup>	Generally, exempt payees 1 through 5. <sup>2</sup>
• Payments made in settlement of payment card or third-party network transactions	Exempt payees 1 through 4.

<sup>1</sup> See Form 1099-MISC, Miscellaneous Information, and its instructions.

<sup>2</sup> 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](http://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](http://www.irs.gov/EIN). Go to [www.irs.gov/Forms](http://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](http://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 <sup>1</sup>
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 <sup>2</sup>
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
6. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
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 <sup>4</sup>
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

<sup>1</sup> 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.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> 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.

<sup>4</sup> 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](mailto: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](mailto:spam@uce.gov) or report them at [www.ftc.gov/complaint](http://www.ftc.gov/complaint). You can contact the FTC at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027.

Go to [www.irs.gov/IdentityTheft](http://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.

# W-9 Request for Taxpayer ID and Certification

## REQUIRED Information for W-9

1. NAME as shown on income tax return:
  - Business/Entity – name of business (EIN)
  - Individual – name of individual (SSN)
2. Business Name-Doing Business As, if different from #1.
- 3a. Check appropriate box for federal tax classification.
  - Only one box can be checked
  - LLC – Enter the tax classification of LLC
- 3b. Check box if Partnership, Trust/Estate, LLC-Partnership if you have any foreign partners, owners or beneficiaries.

<p><b>Form W-9</b> (Rev. March 2024) Department of the Treasury Internal Revenue Service</p>	<p><b>Request for Taxpayer Identification Number and Certification</b></p> <p>Go to <a href="http://www.irs.gov/FormW9">www.irs.gov/FormW9</a> for instructions and the latest information.</p>	<p>Give form to the requester. Do not send to the IRS.</p>
<p><b>Before you begin.</b> For guidance related to the purpose of Form W-9, see <i>Purpose of Form</i>, below.</p>		
<p><b>1</b> 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.)</p>		
<p><b>2</b> Business name/disregarded entity name, if different from above.</p>		
<p><b>3a</b> Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only <b>one</b> of the following seven boxes.</p> <p><input type="checkbox"/> Individual/sole proprietor    <input type="checkbox"/> C corporation    <input type="checkbox"/> S corporation    <input type="checkbox"/> Partnership    <input type="checkbox"/> Trust/estate</p> <p><input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . .</p> <p><b>Note:</b> 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.</p> <p><input type="checkbox"/> Other (see instructions)</p>		
<p><b>3b</b> 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 . . . . . <input type="checkbox"/></p>		
<p>Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):</p> <p>Exempt payee code (if any) _____</p> <p>Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____</p> <p>(Applies to accounts maintained outside the United States.)</p>		

Print or type  
Specific instructions on page 3.

# W-9 Request for Taxpayer ID and Certification

## REQUIRED Information for W-9 (continued)

5. Provide Address (for mailing of 1099s).
6. City, State and ZIP Code.

0 0 0 0

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)

Provide either:

- Social Security number - for Individual
- Employer identification number – for Business

**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

# W-9 Request for Taxpayer ID and Certification

## REQUIRED Information for W-9 (continued)

### PART II – Certification

Signature of Individual or Business Representative.

Date (Current Date)

#### 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

**New Supplier Form**

**Section 1: Identifying Information**

Tax Identification Number:

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EIN   
 -OR-   
 SSN

*Pursuant to Section 6109 of the Internal Revenue Service Code, we are required to obtain your Tax Identification Number (TIN) to properly report income to the IRS as required by law. Forms without a TIN will not be accepted.*

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

Business Name/disregarded entity name, if different from above:

Address: \_\_\_\_\_  
 City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_  
 DUNS# \_\_\_\_\_ UEI# \_\_\_\_\_

**Section 2: Order Address (For Purchase Orders)**

Address: \_\_\_\_\_  
 City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_  
 DUNS# \_\_\_\_\_ UEI# \_\_\_\_\_

**Section 3: Payment Direct Deposit/ACH Information**

Bank Name:		Account Type:	Checking <input type="checkbox"/>	Savings <input type="checkbox"/>
Account Number:		Routing Number:		
<i>Account number supplied must match attached bank verification</i>		<i>Routing number supplied must match attached bank verification</i>		
Email for Remit Info		<b>To opt out of Direct Deposit, Check This Box</b>		<input type="checkbox"/>

*Attach a copy of a current voided check or include a bank letter on bank letterhead, signed by a bank representative. Either option must include the individual/company name, routing and account numbers pre-printed by the financial institution*

**Section 4: International ACH Transaction Information**

Will the entire amount of this electronic payment ultimately be deposited into a financial institution outside of the United States, and therefore fall under the regulation of IAT?	Yes	<input type="checkbox"/>
	No	<input type="checkbox"/>

**Section 5: Contact Information**

Primary Contact Name:	
Title:	Email:
Phone:	Fax:
Secondary Contact Name:	
Title:	Email:
Phone:	Fax:

**Section 6: Read the Agreement, Sign & Date**

Wisconsin law provides that State agencies or authorities cannot purchase any materials, supplies, equipment, or contractual services from suppliers (vendors), if the supplier and its affiliates are not registered, collecting, and remitting Wisconsin sales or use tax on sales of tangible personal property and taxable services in Wisconsin to the Wisconsin Department of Revenue. If the supplier or its affiliates only make exempt sales in Wisconsin, an Affidavit of Exempt Sales can be signed in lieu of registering. Exempt sales do not include sales of tangible personal property or taxable services not taxed solely because the supplier or affiliate does not have activity in Wisconsin that requires them to collect and remit sales and use tax (Nexus). This law does not change the federal constitutional limitations on who must be licensed to conduct business in Wisconsin. Additionally, A foreign corporation (any corporation other than a Wisconsin corporation) which becomes a party to this Agreement is required to conform to all the requirements of Chapter 180, Wis. Stats., relating to a foreign corporation and must possess a certificate of authority from the Wisconsin Department of Financial Institutions, unless the corporation is transacting business in interstate commerce or is otherwise exempt from the requirement of obtaining a certificate of authority.

The State will establish authentication information requirements for communications between the Supplier and the State, through online systems or paper forms. If the State receives a Communication containing proper authentication information, it shall be entitled to act on the Communication, and shall not be obligated to verify the content of such Communication, establish the identity of the person providing it, or await any confirmation thereof, and the State shall not be liable for acting on any Communication sent in the name of the Supplier. The Supplier shall be solely responsible for the safekeeping of the authentication information (i.e. passwords, Taxpayer Identification Numbers, bank account numbers, etc.) and assumes all risk of accidental disclosure or inadvertent use of such authentication information by any party whatsoever, whether such disclosure or use is on account of the Supplier's negligence or deliberate acts or otherwise. The State shall not be liable for any loss or damage resulting from fraudulent, unauthorized or otherwise improper use of any authentication information by the Supplier. **Only Authorized individuals may complete and submit this form. By completing this form, you are certifying that you are a duly authorized representative of your organization and are lawfully able to initiate changes to banking information. Fraudulent conveyances are punishable offenses.** The entity listed hereby authorizes the State of Wisconsin to initiate credit entries to its bank account at the financial institution identified above. Additionally, this form provides the State of Wisconsin the authority to reverse (withdraw) any erroneous credits (deposits) to the account. The authority shall remain in effect until the State of Wisconsin receives written notification of revocation and has a reasonable opportunity to act on it.

Print Name:	Date:
Signature:	Phone:

**QUIT CLAIM DEED (For Utilities)**

Wisconsin Department of Transportation  
Exempt from fee [s. 77.25(2r) Wis. Stats.]  
Exempt from-filing transfer form [s. 77.21(1) & 77.22(1) Wis. Stats.]  
RE 072024 s.84.09(1) Wis. Stats.

THIS DEED, made by **American Transmission Company, LLC**, a Wisconsin limited liability company, GRANTOR, and duly authorized to transact business in the State of Wisconsin, with its principal place of business at **W234N2000 Ridgeview Parkway Court**, City of **Waukesha**, County of **Waukesha**, State of **Wisconsin**, quit claims to the **Wisconsin Department of Transportation**, GRANTEE, all of its title, rights, or interests in and to the property described below for the sum of **ONE and 00/100 Dollars (\$1.00) and Other Valuable Consideration**.

GRANTOR reserves to itself the ownership and title of any and all its facilities or personalities occupying the property, and which the GRANTOR, at its own cost and expense, unless otherwise agreed to by GRANTEE, will remove, relocate, change, or alter from the property so that they will not interfere with or be interfered with by the normal operation and maintenance of a public highway on the described property.

Other person(s) having an interest of record in the property: **City of Kaukauna and Kaukauna Utilities**.

**Consideration for Appeal Purposes is \$4,900.00, as indicated on the Warranty Deed from City of Kaukauna, a Wisconsin municipality.**

LEGAL DESCRIPTION IS ATTACHED AND MADE A PART OF THIS DOCUMENT BY REFERENCE.

The undersigned certify that this instrument is executed with the full right, power, and authority to do so on behalf of GRANTOR.

**ACKNOWLEDGEMENT: American Transmission Company, LLC**

\_\_\_\_\_  
Print Name and Title

\_\_\_\_\_  
Signature Date

\_\_\_\_\_  
Print Name and Title

\_\_\_\_\_  
Signature Date

\_\_\_\_\_  
Date

State of \_\_\_\_\_ )  
\_\_\_\_\_) ss.  
County \_\_\_\_\_ )

On the above date, this instrument was acknowledged before me by the above-named person(s).

The signer was: \_\_\_\_\_ Physically in my presence. **OR**  
\_\_\_\_\_ In my presence involving the use of communication technology.

\_\_\_\_\_  
Signature, Notary Public, State of \_\_\_\_\_

\_\_\_\_\_  
Print Name, Notary Public, State of \_\_\_\_\_

\_\_\_\_\_  
Date Commission Expires

# COPY

This space is reserved for recording data

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Return to  
ATTN: Jessie Prien  
MSA Professional Services, Inc.  
1835 North Stevens Street  
Rhineland, WI 54501

---

Parcel Identification Number/Tax Key Number  
322095900

**LEGAL DESCRIPTION**

Parcel 332 of Transportation Project Plat 1130-63-21-4.34, recorded as Document 2312800, at the Register of Deeds office in Outagamie County, Wisconsin.

Property interests and rights of said Parcel 332 consist of:

**Fee simple.**

Any interests or rights not listed above for said parcel but shown as required on said Transportation Project Plat are hereby incorporated herein by reference.

**Distribution of Payment for Multiple Parties**

Distribute the Real Estate Transaction Proceeds as Follows:

Utility: American Transmission Company, LLC Amount: \$0.00

Landowner(s): City of Kaukauna Amount: \$4,900.00

Utility Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
(American Transmission Company, LLC)

Landowner Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
(City of Kaukauna)

*Note: The responses received from all parties must indicate the exact same information and disbursement amounts.*

RESOLUTION NO. 2026-\_\_\_\_\_

RESOLUTION AUTHORIZING THE SALE OF REAL ESTATE TO THE  
WISCONSIN DEPARTMENT OF TRANSPORTATION

WHEREAS, The Wisconsin Department of Transportation (WisDOT) has completed plans for roadway project 1130-63-21, Interstate 41, Outagamie and Brown Counties Appleton to DePere; and

WHEREAS, WisDOT has completed and recorded a Transportation Project Plat (TPP) showing parcels needed for said project to be acquired via FEE, including Parcel 332 on TPP 1130-63-21-4.34, part of City-owned Outagamie County tax parcel no. 322095900; and

WHEREAS, Kaukauna Utilities has reviewed the TPP and recommended approval of the FEE acquisitions and TLE by the WisDOT for the City-owned parcel 332;

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of Kaukauna, Wisconsin, as follows:

- 1. That the Mayor is hereby authorized to:

Execute a deed on behalf of the City of Kaukauna, and such other documents as may be necessary on behalf of the City and Kaukauna Utilities, deeding and selling 870 square feet of Parcel 322095900, more specifically described as:

Parcel 332 of Transportation Project Plat 1130-63-21-4.34, recorded as Document 2312800, at the Register of Deeds office in Outagamie County, Wisconsin; and

- 2. Sale of land interests and considerations to be in the amount of \$4,900.00
- 3. A deed and other necessary documents will be signed and issued for recording upon payment at closing.

Introduced and adopted this 8<sup>th</sup> day of April, 2026

APPROVED: \_\_\_\_\_  
Anthony J. Penterman, Mayor

ATTEST: \_\_\_\_\_  
Kayla Nessmann, Clerk

RESOLUTION 2026-\_\_\_\_\_

RESOLUTION VACATING A RAILROAD SPUR EASEMENT ON LOT 1 OF CSM 3313, PARCEL 322092401

WHEREAS, the City of Kaukauna approved the City of Kaukauna Industrial Park No. 1 as recorded in Document No. 689648, Outagamie County Register of Deeds, 320 South Walnut Street, Appleton, Wisconsin 54911; and

WHEREAS, the City of Kaukauna approved CSM 3313, as recorded in Document No. 1293332, Outagamie County Register of Deeds, 320 South Walnut Street, Appleton, Wisconsin 54911, being parts of Lot 18 and 19 of City of Kaukauna Industrial Park No. 1; and

WHEREAS, the recorded document included a 15' wide Railroad Spurr Easement along the southwest lot lines of said Lot 18 and Lot 19, and

WHEREAS, the City of Kaukauna is the sole owner of said Railroad Spurr Easement; and

WHEREAS, the Department of Public Works does not require said easement to install or maintain a private rail spur; and

WHEREAS, the Plan Commission, at its meeting of March 19, 2026, made recommendation to vacate said 15' wide Railroad Spur Easement upon aforementioned CSM 3313;

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of Kaukauna, Wisconsin that the 15' wide Railroad Spur Easement along the southwest lot line of Lot 1 of CSM 3313 in Outagamie County is hereby vacated.

Adopted by the Common Council of the City of Kaukauna, Wisconsin, on this 8<sup>th</sup> day of April, 2026.

APPROVED: \_\_\_\_\_  
Anthony J. Penterman, Mayor

ATTEST: \_\_\_\_\_  
Kayla Nessmann, City Clerk

RESOLUTION NO. 2026-5506

RESOLUTION AUTHORIZING THE ISSUANCE AND ESTABLISHING PARAMETERS FOR THE SALE OF NOT TO EXCEED \$20,000,000 WATERWORKS SYSTEM REVENUE BOND ANTICIPATION NOTES

WHEREAS, the City of Kaukauna, Outagamie and Calumet Counties, Wisconsin (the "City") owns and operates a waterworks system (the "System") which is operated for a public purpose as a public utility by the City;

WHEREAS, under the provisions of Section 66.0621, Wisconsin Statutes (the "Act"), any municipality in the State of Wisconsin may, by action of its governing body, provide for purchasing, acquiring, constructing, extending, adding to, improving, controlling, conducting, operating or managing a public utility such as the System from the proceeds of bonds, which bonds are to be payable only from all monies received from any source by such utility (the "Revenues");

WHEREAS, to adequately meet the needs of the City and the residents thereof, certain improvements, additions and extensions to and acquisitions for the System, including the construction of a new treatment plant, are necessary (collectively, the "Project");

WHEREAS, for the purpose of permanently financing the Project, including paying interest and legal, financing and other professional fees, the City intends by subsequent resolution (the "Bond Resolution") of the governing body of the City (the "Common Council") to authorize the issuance and sale of waterworks system revenue bonds pursuant to the provisions of the Act (the "Bonds"), payable solely from the Revenues of the System deposited in the Special Redemption Fund referred to herein;

WHEREAS, the Bonds have not yet been issued or sold;

WHEREAS, municipalities are authorized by the provisions of Section 66.0621(4)(L), Wisconsin Statutes, to issue revenue bond anticipation notes in anticipation of receiving the proceeds from the issuance and sale of revenue bonds;

WHEREAS, contracts are to be let for the Project and the financial officer of the City has heretofore certified to the Common Council that proceeds of revenue bond anticipation notes shall be required for the payment of said contracts, as well as other costs including paying interest and legal, financing and other professional fees;

WHEREAS, pursuant to resolutions adopted by the Common Council on December 16, 1997, September 19, 2017, November 17, 2020 and December 3, 2024 (collectively, the "Prior Resolutions"), the City has heretofore issued its Waterworks System Revenue Bonds, Series 2017A, dated October 3, 2017 (the "2017 Bonds"), Waterworks System Revenue Bonds, Series 2020, dated December 30, 2020 (the "2020 Bonds"), and Waterworks System Revenue Bonds, Series 2025, dated February 18, 2025 (the "2025 Bonds") (the 2017 Bonds, 2020 Bonds and 2025 Bonds shall be collectively referred to herein as the "Prior Bonds");

WHEREAS, pursuant to resolutions adopted by the Common Council on June 20, 2023, May 7, 2024 and September 3, 2024 (collectively, the "Safe Drinking Water Resolutions"), the City has heretofore issued its Waterworks System Revenue Bonds, Series 2023, dated July 12, 2023, Waterworks System Revenue Bonds, Series 2024, dated May 22, 2024, Taxable Waterworks System Revenue Bonds, Series 2024B, dated September 25, 2024, and Taxable Waterworks System Revenue Bonds, Series 2024C, dated September 25, 2024 (collectively, the "Safe Drinking Water Bonds"), which Safe Drinking Water Bonds are payable from the income and revenues of the System on a basis junior and subordinate to the Prior Bonds;

WHEREAS, other than the Prior Bonds and the Safe Drinking Water Bonds, no bonds or obligations payable from the Revenues of the System are now outstanding;

WHEREAS, it is the finding of the Common Council that it is necessary, desirable and in the best interest of the City to authorize the issuance of and to sell waterworks system revenue bond anticipation notes (the "Notes") pursuant to Section 66.0621(4)(L), Wisconsin Statutes, in anticipation of the issuance and sale of the Bonds, to pay the cost of the Project;

WHEREAS, the Notes shall be offered for sale either (i) directly to Robert W. Baird & Co. Incorporated ("Baird") as the underwriter of the Notes or (ii) through Baird, acting as placement agent, to one or more financial institutions;

WHEREAS, the manner of sale shall be determined by an Authorized Officer (defined herein) in the Approving Certificate (defined herein);

WHEREAS, the purchaser of the Notes (the "Purchaser") intends to submit a note purchase agreement to the City (the "Proposal") offering to purchase the Notes in accordance with the terms and conditions to be set forth in the Proposal; and

WHEREAS, in order to facilitate the sale of the Notes to the Purchaser in a timely manner, the Common Council hereby finds and determines that it is necessary, desirable and in the best interest of the City to delegate to either the General Manager or the Finance and Administration Director of the Kaukauna Utilities (each, an "Authorized Officer") the authority to accept the Proposal on behalf of the City so long as the Proposal meets the terms and conditions set forth in this Resolution by executing a certificate in substantially the form attached hereto as Exhibit A and incorporated herein by reference (the "Approving Certificate").

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City that:

Section 1A. Waterworks System Revenue Bonds. The City hereby declares its intention and covenants to authorize the issuance of the Bonds pursuant to the provisions of the Act in an amount sufficient to retire the Notes and pay the cost of interest and legal, financing and other professional fees in connection therewith. The Bonds will be authorized by the Bond Resolution.

Section 1B. Authorization and Sale of the Notes; Parameters. For the purpose of paying costs of the Project, there shall be borrowed pursuant to Section 66.0621(4)(L), Wisconsin Statutes, the principal sum of not to exceed TWENTY MILLION DOLLARS (\$20,000,000) from the Purchaser upon the terms and subject to the conditions set forth in this Resolution. Subject to satisfaction of the condition set forth in Section 18 of this Resolution, the Mayor and

City Clerk are hereby authorized, empowered and directed to make, execute, issue and sell to the Purchaser for, on behalf of and in the name of the City, Notes aggregating the principal amount of not to exceed TWENTY MILLION DOLLARS (\$20,000,000). The purchase price to be paid to the City for the Notes shall not be less than 99.00% of the principal amount of the Notes and the difference between the initial public offering price of the Notes and the purchase price to be paid to the City by the Purchaser shall not exceed 1.00% of the principal amount of the Notes, with an amount not to exceed 0.50% of the principal amount of the Notes representing the Purchaser's compensation.

Section 2. Terms of the Notes. The Notes shall be designated "Waterworks System Revenue Bond Anticipation Notes"; shall be issued in the aggregate principal amount of up to \$20,000,000; shall be dated as of their date of issuance; shall be in the denominations set forth in the Approving Certificate; shall be initially numbered R-1; and shall mature on December 1, 2029.

Interest shall be payable semi-annually on June 1 and December 1 of each year commencing on June 1, 2027, or on such other date approved by an Authorized Officer in the Approving Certificate. The true interest cost on the Notes (computed taking the Purchaser's compensation into account) shall not exceed 4.50%. Interest shall be computed upon the basis set forth in the Note.

Section 3. Redemption Provisions. The Notes shall be subject to optional redemption as set forth on the Approving Certificate.

Section 4. Form of the Notes. The Notes shall be issued in registered form and shall be executed and delivered in substantially the form attached hereto as Exhibit B and incorporated herein by this reference.

Section 5. Security. The Notes shall in no event be a general obligation of the City nor a charge against its general credit or taxing power. Pursuant to Section 66.0621(4)(L)1., Wisconsin Statutes, the Revenues of the System are hereby pledged to the payment of the principal of and interest on the Notes, subject to the application of the Revenues in accordance with the terms of this Resolution. No lien is created upon the System or any other property of the City as a result of the issuance of the Notes. The Notes shall be payable only from (a) any proceeds of the Notes set aside for payment of interest on the Notes as it becomes due; (b) proceeds to be derived from the issuance and sale of the Bonds, which proceeds are hereby declared to constitute a special trust fund, hereby created and established, to be held by the City Clerk and expended solely for the payment of the principal of and interest on the Notes; and (c) a pledge of the Revenues which have been deposited into the Special Redemption Funds provided for in the Prior Resolutions and the Safe Drinking Water Resolutions (collectively, the "Special Redemption Fund"); provided, however, that the pledge of Revenues of the System shall be on a basis junior and subordinate to the pledge granted to the owners of the Prior Bonds and the Safe Drinking Water Bonds and any additional bonds issued on a parity with either the Prior Bonds or the Safe Drinking Water Bonds ("Parity Bonds").

As authorized and permitted by Section 66.0621(4)(L)6., Wisconsin Statutes, in the event such monies are not sufficient to pay the principal of and interest on the Notes when due, if necessary, the City will pay such deficiency out of its annual general tax levy or other available funds of the City; provided, however, that any such payment shall be subject to annual budgetary appropriations therefor and any applicable levy limits; and provided further, that neither this Resolution nor any such payment shall be construed as constituting an obligation of the City to make any such appropriation or any further payments.

Section 6. Funds and Accounts. In accordance with the Act, for the purpose of the application and proper allocation of the Revenues of the System, and to secure the payment of the principal of and interest on first, the Prior Bonds, second, the Safe Drinking Water Bonds and, third, the Notes, certain funds of the System established by the Prior Resolutions and Safe Drinking Water Resolutions shall be continued and used solely for the purposes set forth in the Prior Resolutions and Safe Drinking Water Resolutions. The City shall apply the Revenues to the respective funds and accounts as described in the Prior Resolutions and the Safe Drinking Water Resolutions. Such funds include the Revenue Fund, the Operation and Maintenance Fund, the Special Redemption Fund, the Reserve Account and the Surplus Fund and sufficient Revenues of the System are hereby pledged to and shall be deposited into the Special Redemption Fund for payment of principal and interest on the Notes (exclusive of debt service expected to be paid with proceeds of the Bonds) as if bonds had been issued rather than the Notes, provided, however, that such payments shall be junior and subordinate to the Prior Bonds, the Safe Drinking Water Bonds and any Parity Bonds. The Notes are not secured by the Reserve Account.

Section 7. Service to the City. The reasonable cost and value of services rendered to the City by the System by furnishing waterworks services for public purposes shall be charged against the City and shall be paid in quarterly installments as the service accrues, out of the current revenues of the City collected or in the process of collection, exclusive of the Revenues derived from the System and out of the tax levy of the City made by it to raise money to meet its necessary current expenses. It is hereby found and determined that the reasonable cost and values of such service to the City in each year shall be in an amount which, together with the Revenues of the System, will produce Net Revenues (as defined in the Prior Resolutions and Safe Drinking Water Resolutions) in such amounts sufficient to pay debt service on the Prior Bonds, any Parity Bonds, the Safe Drinking Water Bonds and the Notes (excluding debt service of the Notes expected to be paid with proceeds of the Bonds). However, such payment out of the tax levy shall be subject to (a) yearly appropriations therefor, (b) approval of the Wisconsin Public Service Commission, or successors to its function, if necessary, and (c) applicable levy limitations, if any; and neither this Resolution nor such payment shall be construed as constituting an obligation of the City to make any such appropriation over and above the reasonable cost and value of the services rendered to the City and its inhabitants or to make any subsequent payment over and above such reasonable cost and value. Such compensation for such service rendered to the City shall, in the manner hereinabove provided, be paid into the funds created in the Prior Resolutions and Safe Drinking Water Resolutions and referred to in Section 6.

Section 8. Covenants of the City. The City hereby covenants with the owners of the Notes that:

(a) It shall issue and sell the Bonds as soon as practicable in an amount sufficient to retire the Notes;

(b) It shall segregate the proceeds derived from the sale of the Bonds into a special trust fund herein created and established and shall permit such special trust fund to be used for no purpose other than the payment of the principal of and interest on the Notes until paid. After the payment of principal of and interest on the Notes in full, said special trust fund may be used for such other purposes as the Common Council may direct in accordance with law;

(c) It shall faithfully and punctually perform all duties with reference to the System required by the Constitution and Statutes of the State of Wisconsin, including lawfully establishing reasonable and sufficient rates for services rendered by the System and collecting, depositing, applying and segregating the Revenues of the System to the respective funds and accounts described in the Prior Resolutions and the Safe Drinking Water Resolutions;

(d) It shall cause the Project to be completed as expeditiously as reasonably possible;

(e) It will not sell, lease, or in any manner dispose of the System, including any part thereof or any additions or extensions that may be made part thereof, except that the City shall have the right to sell, lease or otherwise dispose of any property of the System found by the Common Council to be neither necessary nor useful in the operation of the System, provided the proceeds received from such sale, lease or disposal shall be paid into the Special Redemption Fund or applied to the acquisition or construction of capital facilities for use in the normal operation of the System, and such payment shall not reduce the amounts otherwise required to be paid into the Special Redemption Fund;

(f) It will pay or cause to be paid all lawful taxes, assessments, governmental charges, and claims for labor, materials or supplies which if unpaid could become a lien upon the System or the Revenues or could impair the security of the Notes or the Bonds;

(g) It will maintain the System in reasonably good condition, will operate the System, and will establish, charge and collect such lawfully established rates and charges for the service rendered by the System, so that the amount of the Revenues of the System herein agreed to be set aside to provide for payment of the Prior Bonds, the Safe Drinking Water Bonds, the Bonds, any Parity Bonds and the Notes and the interest thereon (exclusive of debt service of the Notes expected to be paid from proceeds of the Bonds) as the same becomes due and payable will be sufficient for that purpose. It will make all good faith efforts so that the Net Revenues (as defined in the Prior Resolutions and the Safe Drinking Water Resolutions) from the System for each year any Prior Bonds, the Safe Drinking Water Bonds, the Bonds, Parity Bonds or the Notes are outstanding will be equal to the amount required by the Prior Resolutions and the Safe Drinking Water Resolutions for payment of principal and interest (exclusive of debt service of the Notes expected to be paid from proceeds of the Bonds) on such Prior Bonds, the Safe Drinking Water Bonds, the Bonds, any Parity Bonds or the Notes for each corresponding year; and

(h) The Notes are issued for the purposes for which the City is authorized to issue revenue bonds and for which the Bonds shall be issued.

Section 9. Application of Proceeds. All accrued interest received from the sale of the Notes shall be deposited in the Special Redemption Fund. The balance of the proceeds, less the expenses incurred is authorizing, issuing and delivering the Notes, shall be deposited in a special fund designated as "Waterworks System Improvement Fund". Said special fund shall be adequately secured and used solely for the purpose of paying the cost of the Project and the cost of interest and legal, financing and other professional fees. Any balance remaining in said fund after paying said costs shall be transferred to the Special Redemption Fund for use in payment of principal of and interest on the Notes.

Section 10. No Arbitrage. All investments made pursuant to this Resolution shall be permitted investments for municipalities under the provisions of the Wisconsin Statutes, but no such investment shall be made in such a manner as would cause the Notes to be "arbitrage bonds" within the meaning of Section 148 of the Internal Revenue Code of 1986, as amended (the "Code") or the Regulations and an officer of the City, charged with the responsibility for issuing the Notes, shall certify as to facts, estimates, circumstances and reasonable expectations in existence on the date of delivery of the Notes to the Purchaser which will permit the conclusion that the Notes are not "arbitrage bonds," within the meaning of the Code or Regulations.

Section 11. Compliance with Federal Tax Laws. (a) The City represents and covenants that the projects financed by the Notes and the ownership, management and use of the projects will not cause the Notes to be "private activity bonds" within the meaning of Section 141 of the Code. The City further covenants that it shall comply with the provisions of the Code to the extent necessary to maintain the tax-exempt status of the interest on the Notes including, if applicable, the rebate requirements of Section 148(f) of the Code. The City further covenants that it will not take any action, omit to take any action or permit the taking or omission of any action within its control (including, without limitation, making or permitting any use of the proceeds of the Notes) if taking, permitting or omitting to take such action would cause any of the Notes to be an arbitrage bond or a private activity bond within the meaning of the Code or would otherwise cause interest on the Notes to be included in the gross income of the recipients thereof for federal income tax purposes. The City Clerk or other officer of the City charged with the responsibility of issuing the Notes shall provide an appropriate certificate of the City certifying that the City can and covenanting that it will comply with the provisions of the Code and Regulations.

(b) The City also covenants to use its best efforts to meet the requirements and restrictions of any different or additional federal legislation which may be made applicable to the Notes provided that in meeting such requirements the City will do so only to the extent consistent with the proceedings authorizing the Notes and the laws of the State of Wisconsin and to the extent that there is a reasonable period of time in which to comply.

Section 12. Parity Bonds. Parity Bonds payable out of the Revenues of the System on a parity with the Prior Bonds or the Safe Drinking Water Bonds may be issued in such manner as to enjoy priority over the Notes; provided such Parity Bonds meet the conditions established in the Prior Resolutions and/or the Safe Drinking Water Resolutions.

Section 13. Execution of the Notes; Closing; Professional Services. The Notes shall be issued in printed form, executed on behalf of the City by the manual or facsimile signatures of the Mayor and City Clerk, authenticated, if required, by the Fiscal Agent (defined below), sealed with its official or corporate seal, if any, or a facsimile thereof and delivered to the Purchaser upon payment to the City of the purchase price thereof, plus accrued interest to the date of delivery (the "Closing"). The facsimile signature of either of the officers executing the Notes may be imprinted on the Notes in lieu of the manual signature of the officer but, unless the City has contracted with a fiscal agent to authenticate the Notes, at least one of the signatures appearing on each Note shall be a manual signature. In the event that either of the officers whose signatures appear on the Notes shall cease to be such officers before the Closing, such signatures shall, nevertheless, be valid and sufficient for all purposes to the same extent as if they had remained in office until the Closing. The aforesaid officers are hereby authorized and directed to do all acts and execute and deliver the Notes and all such documents, certificates and acknowledgements as may be necessary and convenient to effectuate the Closing. The City hereby authorizes the officers and agents of the City to enter into, on its behalf, agreements and contracts in conjunction with the Notes, including but not limited to agreements and contracts for legal, trust, fiscal agency, disclosure and continuing disclosure, and rebate calculation services. Any such contract heretofore entered into in conjunction with the issuance of the Notes is hereby ratified and approved in all respects.

Section 14. Payment of the Notes; Fiscal Agent. Unless otherwise set forth in the Approving Certificate, the principal of and interest on the Notes shall be paid by U.S. Bank Trust Company, National Association, which is hereby appointed as the City's registrar and fiscal agent pursuant to the provisions of Section 67.10(2), Wisconsin Statutes (the "Fiscal Agent"). The City hereby authorizes the Mayor and City Clerk or other appropriate officers of the City to enter into a Fiscal Agency Agreement between the City and the Fiscal Agent. Such contract may provide, among other things, for the performance by the Fiscal Agent of the functions listed in Wis. Stats. Sec. 67.10(2)(a) to (j), where applicable, with respect to the Notes.

Section 15. Persons Treated as Owners; Transfer of Notes. The City shall cause books for the registration and for the transfer of the Notes to be kept by the Fiscal Agent. The person in whose name any Note shall be registered shall be deemed and regarded as the absolute owner thereof for all purposes and payment of either principal or interest on any Note shall be made only to the registered owner thereof. All such payments shall be valid and effectual to satisfy and discharge the liability upon such Note to the extent of the sum or sums so paid.

Any Note may be transferred by the registered owner thereof by surrender of the Note at the office of the Fiscal Agent, duly endorsed for the transfer or accompanied by an assignment duly executed by the registered owner or his attorney duly authorized in writing. Upon such transfer, the Mayor and City Clerk shall execute and deliver in the name of the transferee or transferees a new Note or Notes of a like aggregate principal amount, series and maturity and the

Fiscal Agent shall record the name of each transferee in the registration book. No registration shall be made to bearer. The Fiscal Agent shall cancel any Note surrendered for transfer.

The City shall cooperate in any such transfer, and the Mayor and City Clerk are authorized to execute any new Note or Notes necessary to effect any such transfer.

Section 16. Record Date. The fifteenth day of each calendar month next preceding each interest payment date shall be the record date for the Notes (the "Record Date"). Payment of interest on the Notes on any interest payment date shall be made to the registered owners of the Notes as they appear on the registration book of the City at the close of business on the Record Date.

Section 17. Utilization of The Depository Trust Company Book-Entry-Only System. To the extent necessary and in order to make the Notes eligible for the services provided by The Depository Trust Company, New York, New York ("DTC"), the City agrees to the applicable provisions set forth in the Blanket Issuer Letter of Representations, which the City Clerk or other authorized representative of the City is authorized and directed to execute and deliver to DTC on behalf of the City to the extent an effective Blanket Issuer Letter of Representations is not presently on file in the City Clerk's office.

Section 18. Condition on Issuance and Sale of the Notes. The issuance of the Notes and the sale of the Notes to the Purchaser are subject to approval by an Authorized Officer of the manner of sale, principal amount, redemption provisions, denominations, interest rate and purchase price for the Notes, which approval shall be evidenced by execution by an Authorized Officer of the Approving Certificate.

The Notes shall not be issued, sold or delivered until this condition is satisfied. Upon satisfaction of this condition, an Authorized Officer is authorized to execute a Proposal with the Purchaser providing for the sale of the Notes to the Purchaser.

Section 19. Official Statement. To the extent necessary, the Common Council hereby directs an Authorized Officer to approve the Preliminary Official Statement with respect to the Notes and deem the Preliminary Official Statement as "final" as of its date for purposes of SEC Rule 15c2-12 promulgated by the Securities and Exchange Commission pursuant to the Securities and Exchange Act of 1934 (the "Rule"). All actions taken by an Authorized Officer or other officers of the City in connection with the preparation of such Preliminary Official Statement and any addenda to it or final Official Statement are hereby ratified and approved. In connection with the Closing, the appropriate City official shall certify the Preliminary Official Statement and any addenda or final Official Statement. The City Clerk shall cause copies of the Preliminary Official Statement and any addenda or final Official Statement to be distributed to the Purchaser.

Section 20. Undertaking to Provide Continuing Disclosure. The City hereby covenants and agrees, for the benefit of the owners of the Notes, to enter into a written undertaking (the "Undertaking") if required by the Rule to provide continuing disclosure of certain financial information and operating data and timely notices of the occurrence of certain events in accordance with the Rule. The Undertaking shall be enforceable by the owners of the Notes or

by the Purchaser on behalf of such owners (provided that the rights of the owners and the Purchaser to enforce the Undertaking shall be limited to a right to obtain specific performance of the obligations thereunder and any failure by the City to comply with the provisions of the Undertaking shall not be an event of default with respect to the Notes).

To the extent required under the Rule, the Mayor and City Clerk, or other officer of the City charged with the responsibility for issuing the Notes, shall provide a Continuing Disclosure Certificate for inclusion in the transcript of proceedings, setting forth the details and terms of the City's Undertaking.

Section 21. Record Book. The City Clerk shall provide and keep the transcript of proceedings as a separate record book (the "Record Book") and shall record a full and correct statement of every step or proceeding had or taken in the course of authorizing and issuing the Notes in the Record Book.

Section 22. Bond Insurance. If the Purchaser determines to obtain municipal bond insurance with respect to the Notes, the officers of the City are authorized to take all actions necessary to obtain such municipal bond insurance. The Mayor and City Clerk are authorized to agree to such additional provisions as the bond insurer may reasonably request and which are acceptable to the Mayor and City Clerk including provisions regarding restrictions on investment of proceeds of the Notes, the payment procedure under the municipal bond insurance policy, the rights of the bond insurer in the event of default and payment of the Notes by the bond insurer and notices to be given to the bond insurer. In addition, any reference required by the bond insurer to the municipal bond insurance policy shall be made in the form of Note provided herein.

Section 23. Conflicting Resolutions, Severability; Effective Date. All prior resolutions (other than the Prior Resolutions and the Safe Drinking Water Resolutions), rules or other actions of the Common Council or any parts thereof in conflict with the provisions hereof shall be, and the same are, hereby rescinded insofar as the same may so conflict. In case of any conflict between this Resolution and the Prior Resolutions and the Safe Drinking Water Resolutions, the Prior Resolutions and the Safe Drinking Water Resolutions shall control as long as any of the Prior Bonds and the Safe Drinking Water Bonds are outstanding. In the event that any one or more provisions hereof shall for any reason be held to be illegal or invalid, such illegality or invalidity shall not affect any other provisions hereof. The foregoing shall take effect immediately upon adoption and approval in the manner provided by law.

Adopted, approved and recorded April 8, 2026.

\_\_\_\_\_  
Anthony J. Penterman  
Mayor

Attest:

\_\_\_\_\_  
Kayla Nessmann  
City Clerk

(SEAL)

EXHIBIT A

APPROVING CERTIFICATE

The undersigned [General Manager] [Finance and Administration Director] of the Kaukauna Utilities of the City of Kaukauna, Outagamie and Calumet Counties, Wisconsin (the "City"), hereby certifies that:

1. Resolution. On April 8, 2026, the Common Council of the City adopted a resolution (the "Resolution") authorizing the issuance and establishing parameters for the sale of not to exceed \$20,000,000 Waterworks System Revenue Bond Anticipation Notes of the City (the "Notes") and delegating to me the authority to approve the Preliminary Official Statement (if any), to approve the purchase proposal for the Notes, and to determine the details for the Notes within the parameters established by the Resolution.

2. Manner of Sale. The Notes shall be sold to [ ] [with Robert W. Baird & Co. Incorporated serving as placement agent] (the "Purchaser").

3. Proposal; Terms of the Notes. On the date hereof, the Purchaser offered to purchase the Notes in accordance with the terms set forth in the Note Purchase Agreement between the City and the Purchaser attached hereto as Schedule I (the "Proposal"). The Proposal meets the parameters established by the Resolution and is hereby approved and accepted.

The Notes shall be issued in the aggregate principal amount of \$\_\_\_\_\_, which is not more than the \$20,000,000 approved by the Resolution, shall mature on December 1, 2029 and shall bear interest at the rate per annum as set forth in the Pricing Summary attached hereto as Schedule II and incorporated herein by this reference.

The true interest cost on the Notes (computed taking the Purchaser's compensation into account) is \_\_\_\_\_%, which is not in excess of 4.50%, as required by the Resolution.

4. Purchase Price of the Notes. The Notes shall be sold to the Purchaser in accordance with the terms of the Proposal at a price of \$\_\_\_\_\_, plus accrued interest, if any, to the date of delivery of the Notes, which is not less than 99.00% of the principal amount of the Notes, as required by the Resolution.

The difference between the initial public offering price provided by the Purchaser of the Notes (\$\_\_\_\_\_) and the purchase price to be paid to the City by the Purchaser (\$\_\_\_\_\_) is \$\_\_\_\_\_, or \_\_\_\_\_% of the principal amount of the Notes, which does not exceed 1.00% of the principal amount of the Notes. The portion of such amount representing Purchaser's compensation is \$\_\_\_\_\_, or not more than 0.50% of the principal amount of the Notes.

5. Redemption Provisions of the Notes. The Notes shall be subject to redemption prior to maturity, at the option of the City, on December 1, 20\_\_ or on any date thereafter. Said Notes shall be redeemable as a whole or in part, and if in part, by lot, at the principal amount thereof, plus accrued interest to the date of redemption.

6. Denominations. The Notes shall be issued in denominations of [\_\_\_\_\_].

7. [Preliminary Official Statement. The Preliminary Official Statement with respect to the Notes is hereby approved and deemed "final" as of its date for purposes of SEC Rule 15c2-12 promulgated by the Securities and Exchange Commission pursuant to the Securities and Exchange Act of 1934.]

8. Approval. This Certificate constitutes my approval of the Proposal, and the manner of sale, principal amount, interest rate, denominations, purchase price and redemption provisions for the Notes in satisfaction of the parameters set forth in the Resolution.

IN WITNESS WHEREOF, I have executed this Certificate on \_\_\_\_\_, 2026 pursuant to the authority delegated to me in the Resolution.

[\_\_\_\_\_  
Michael Avanzi  
General Manager]

**OR**

[\_\_\_\_\_  
Aaron Wallin  
Finance and Administration Director]

SCHEDULE I TO APPROVING CERTIFICATE

Proposal

To be provided by the Purchaser and incorporated into the Certificate.

(See Attached)

COPY

SCHEDULE II TO APPROVING CERTIFICATE

Pricing Summary

To be provided by the Purchaser and incorporated into the Certificate.

(See Attached)

COPY

SCHEDULE III TO APPROVING CERTIFICATE

Debt Service Schedule

To be provided by the Purchaser and incorporated into the Certificate.

(See Attached)

COPY

EXHIBIT B

(Form of Note)

REGISTERED	UNITED STATES OF AMERICA	DOLLARS
	STATE OF WISCONSIN	
	OUTAGAMIE AND CALUMET COUNTIES	
NO. R-1	CITY OF KAUKAUNA	\$ _____
WATERWORKS SYSTEM REVENUE BOND ANTICIPATION NOTE		

MATURITY DATE:	ORIGINAL DATE OF ISSUE:	INTEREST RATE:	CUSIP:
December 1, 2029	_____, 2026	_____%	_____

DEPOSITORY OR ITS NOMINEE NAME: CEDE & CO.

PRINCIPAL AMOUNT: \_\_\_\_\_ (\$ \_\_\_\_\_)

FOR VALUE RECEIVED, the City of Kaukauna, Outagamie and Calumet Counties, Wisconsin (the "City"), hereby acknowledges itself to owe and promises to pay to the Depository or its Nominee Name (the "Depository") identified above (or to registered assigns), solely from the sources hereinafter specified on the maturity date identified above, the principal amount identified above, and to pay interest thereon at the rate of interest per annum identified above, all subject to the provisions set forth herein regarding redemption prior to maturity. Interest shall be payable semi-annually on June 1 and December 1 of each year commencing on [June 1, 2027] until the aforesaid principal amount is paid in full. Both the principal of and interest on this Note are payable to the registered owner in lawful money of the United States. Interest payable on any interest payment day shall be paid by wire transfer to the Depository in whose name this Note is registered on the Bond Register maintained by U.S. Bank Trust Company, National Association (the "Fiscal Agent") or any successor thereto at the close of business on the 15th day of the calendar month next preceding the semi-annual interest payment date (the "Record Date"). This Note is payable as to principal upon presentation and surrender hereof at the office of the Fiscal Agent.

This Note is issued by the City pursuant to the provisions of Section 66.0621(4)(L), Wisconsin Statutes, for the public purpose of paying the cost of financing improvements, additions and extensions to and acquisitions for the City's Waterworks System including construction of a new treatment plant (the "Project"), all as authorized by a resolution of the Common Council duly adopted by said governing body at a meeting held on April 8, 2026, as supplemented by an Approving Certificate, dated \_\_\_\_\_, 2026 (collectively, the "Resolution"). Said Resolution is recorded in the official minutes of the Common Council for said date.

In the Resolution, the Common Council declared its intention and covenanted to issue Waterworks System Revenue Bonds (the "Bonds") for the purpose of retiring the Note. The Notes are issued to anticipate the sale of the Bonds.

The Notes are payable only from:

- 1) any proceeds of the Notes set aside for payment of interest on the Notes as they become due;
- 2) the proceeds to be derived from the issuance and sale of the Bonds, which proceeds have been declared by the City to constitute a special trust fund to be expended solely for the payment of the principal of and interest on the Notes; and
- 3) a pledge of the income and revenues of the City's Waterworks System (the "System") which are deposited in the Special Redemption Fund (as defined in the Resolution), provided, however, that the pledge of revenues of the System is on a basis junior and subordinate to the pledge granted to the owners of the Prior Bonds and the Safe Drinking Water Bonds (as defined in the Resolution) and any bonds issued on a parity with the Prior Bonds and/or the Safe Drinking Water Bonds.

**THE NOTES DO NOT CONSTITUTE AN INDEBTEDNESS OF THE CITY WITHIN THE MEANING OF ANY CONSTITUTIONAL OR STATUTORY LIMITATION OR PROVISION. NO LIEN IS CREATED UPON THE SYSTEM OR ANY OTHER PROPERTY OF THE CITY AS A RESULT OF THE ISSUANCE OF THE NOTES.**

The Notes are subject to redemption prior to maturity, at the option of the City, on \_\_\_\_\_, 20\_\_ or any date thereafter. Said Notes are redeemable as a whole or in part, and if in part, by lot (as selected by the Depository), at the principal amount thereof, plus accrued interest to the date of redemption.

In the event the Notes are redeemed prior to maturity, as long as the Notes are in book-entry-only form, official notice of the redemption will be given by mailing a notice by registered or certified mail, overnight express delivery, facsimile transmission, electronic transmission or in any other manner required by the Depository, to the Depository not less than thirty (30) days nor more than sixty (60) days prior to the redemption date. If less than all of the Notes are to be called for redemption, the Notes to be redeemed will be selected by lot. Such notice will include but not be limited to the following: the designation and date of the Notes called for redemption, CUSIP numbers, and the date of redemption. Any notice mailed as provided herein shall be conclusively presumed to have been duly given, whether or not the registered owner receives the notice. The Notes shall cease to bear interest on the specified redemption date provided that federal or other immediately available funds sufficient for such redemption are on deposit at the office of the Depository at that time. Upon such deposit of funds for redemption the Notes shall no longer be deemed to be outstanding.

It is hereby certified and recited that all conditions, things and acts required by law to exist or to be done prior to and in connection with the issuance of this Note have been done, have existed and have been performed in due form and time. The City has covenanted to issue and

sell the Bonds, the sale of which this Note anticipates, as soon as practicable and to set aside the proceeds of the Bonds into a special trust fund for the payment of the principal of and interest on this Note.

This Note is transferable only upon the books of the City kept for that purpose at the office of the Fiscal Agent, only in the event that the Depository does not continue to act as depository for the Notes, and the City appoints another depository, upon surrender of the Note to the Fiscal Agent, by the registered owner in person or his duly authorized attorney, together with a written instrument of transfer (which may be endorsed hereon) satisfactory to the Fiscal Agent duly executed by the registered owner or his duly authorized attorney. Thereupon a new fully registered Note in the same aggregate principal amount shall be issued to the new depository in exchange therefor and upon the payment of a charge sufficient to reimburse the City for any tax, fee or other governmental charge required to be paid with respect to such registration. The Fiscal Agent shall not be obliged to make any transfer of the Notes (i) after the Record Date, (ii) during the fifteen (15) calendar days preceding the date of any publication of notice of any proposed redemption of the Notes, or (iii) with respect to any particular Note, after such Note has been called for redemption. The Fiscal Agent and City may treat and consider the Depository in whose name this Note is registered as the absolute owner hereof for the purpose of receiving payment of, or on account of, the principal or redemption price hereof and interest due hereon and for all other purposes whatsoever. The Notes are issuable solely as negotiable, fully-registered Notes without coupons in the denomination of [\$5,000 and integral multiples thereof.]

This Note shall not be valid or obligatory for any purpose until the Certificate of Authentication hereon shall have been signed by the Fiscal Agent.

No delay or omission on the part of the owner hereof to exercise any right hereunder shall impair such right or be considered as a waiver thereof or as a waiver of or acquiescence in any default hereunder.

IN WITNESS WHEREOF, the City of Kaukauna, Outagamie and Calumet Counties, Wisconsin, by its governing body, has caused this Note to be executed for it and in its name by the manual or facsimile signatures of its duly qualified Mayor and City Clerk; and to be sealed with its official or corporate seal, if any, all as of the original date of issue specified above.

CITY OF KAUKAUNA,  
OUTAGAMIE AND CALUMET COUNTIES,  
WISCONSIN

By: \_\_\_\_\_  
Anthony J. Penterman  
Mayor

(SEAL)

By: \_\_\_\_\_  
Kayla Nessmann  
City Clerk

COOPY

Date of Authentication: \_\_\_\_\_, 2026

CERTIFICATE OF AUTHENTICATION

This Note is one of the Notes of the issue authorized by the within-mentioned Resolution of the City of Kaukauna, Wisconsin.

U.S. BANK TRUST COMPANY,  
NATIONAL ASSOCIATION

By \_\_\_\_\_  
Authorized Signatory

COPY

ASSIGNMENT

FOR VALUE RECEIVED, the undersigned sells, assigns and transfers unto

\_\_\_\_\_  
(Name and Address of Assignee)

\_\_\_\_\_  
(Social Security or other Identifying Number of Assignee)

the within Note and all rights thereunder and hereby irrevocably constitutes and appoints \_\_\_\_\_, Legal Representative, to transfer said Note on the books kept for registration thereof, with full power of substitution in the premises.

Dated: \_\_\_\_\_

Signature Guaranteed:

\_\_\_\_\_  
(e.g. Bank, Trust Company or Securities Firm)

\_\_\_\_\_  
(Depository or Nominee Name)

NOTICE: This signature must correspond with the name of the Depository or Nominee Name as it appears upon the face of the within Note in every particular, without alteration or enlargement or any change whatever.

\_\_\_\_\_  
(Authorized Officer)