

<b>Select Account Type:</b>	<input type="radio"/> Insured Money Market Account - (IMMA)	<input type="radio"/> Non-interest Bearing Checking (DDA)
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### Business or Taxpayer Information

Business or Taxpayer Name		DBA (if applicable)	
Entity Type: Business or Individual (Select one)			
<input type="radio"/> Individual <input type="radio"/> Corporation <input type="radio"/> Partnership	<input type="radio"/> Limited Liability Company <input type="radio"/> Limited Liability Partnership <input type="radio"/> Sole Proprietorship	<input type="radio"/> Single Stockholder Corporation <input type="radio"/> Unincorporated Association	<input type="radio"/> Public Entity <input type="radio"/> Business Trust
Type of Tax ID (Select One) <input type="radio"/> Employer ID Number <input type="radio"/> Social Security Number		Tax Identification Number	Is the Entity a Not for Profit? <input type="radio"/> Yes <input type="radio"/> No

### Businesses only, complete this section

Business Start Date	Date of Incorporation (if applicable)	Number of Employees/Agents	
Business Industry/Activity/Description		Is business home based? <input type="radio"/> Yes <input type="radio"/> No	
Business Annual Sales \$	Annual Net Profit \$	Current Bank	Length of Relationship with Current Bank
Business Phone (    )	Business Fax (    )	Contact Name	Contact Phone (    )

### Physical Address

Street Number	Street Name	Suite / Mailstop / etc (if applicable)
City	State	Zip

### Mailing Address (if different than above)

Street Number/PO Box	Street Name	Suite / Mailstop / etc (if applicable)
City	State	Zip

### 1031 Additional Taxpayers

#### Taxpayer 2

First Name	MI	Last Name
Date of Birth	Official Business Title , if applicable	% of Company Owned, if business
Citizenship (Select One) <input type="radio"/> US Citizen <input type="radio"/> Resident Alien <input type="radio"/> Non Resident Alien (NRA)	If Resident Alien or NRA, enter country of citizenship and answer question: Country of Citizenship: _____ Is Signer a Senior Public Figure (SPF) or related to an SPF? <input type="radio"/> Yes <input type="radio"/> No	

### Property Information

#### Relinquished Property

Street Number	Street Name	Suite/Mail stop/etc (if applicable)
City	State	Zip

#### Replacement Property (if known)

Street Number	Street Name	Suite/Mail stop/etc (if applicable)
City	State	Zip

**Account Agreement and Authorization**

By signing below, (1) I acknowledge and agree to be bound by any agreement governing any account and service for which I apply and am approved. (2) All Taxpayers who have an ownership interest in the exchanged properties have been listed on the application. (3) Citibank may obtain credit reports and make other inquiries it deems appropriate about both the business entity and me individually.

**Foreign Businesses (which do not meet the tax definition of U.S. person)–** Check Box ☐ - Complete applicable IRS Form W-8 and sign below without completing the tax certification section.

**Tax Certification**

Check Appropriate Box:

- ☐ Sole Proprietor/Individual
- ☐ Corporation
- ☐ Partnership
- ☐ Limited Liability Company – Choose your tax classification:
  - ☐ Disregarded Entity
  - ☐ Corporation
  - ☐ Partnership
- ☐ Other – (Specify): \_\_\_\_\_

☐ Check here if you are an Exempt Payee

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number, 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, U.S. Resident Alien, or other U.S. person (as defined in the instructions).

*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.*

The Internal Revenue Service does not require your consent to any provisions of this document other than the certifications required to avoid backup withholding.

Authorized Signature	Business Title (Capacity Acting In)	Date
Authorized Signature	Business Title (Capacity Acting In)	Date

**Bank Use Only**

Submit with QI client –internal application	
Account Officer – Print Name	Phone Number

# Account Manager Client/Tenant Account Agreement & U.S. Person Taxpayer Certification



Client/Tenant Account Number	Control Account Number
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I understand that by signing below I am authorizing the use of my tax certification to open a bank account on my behalf, which will not be under my control ("Client/Tenant Account"). I authorize acceptance of deposits made into my Client/Tenant Account by check payable to me but endorsed by the person(s) controlling my Client/Tenant account or by the Bank and I acknowledge that I will not receive notice of any transactions, including deposits or withdrawals affecting my Client/Tenant account. I understand that the person(s) controlling my Client/Tenant account will enter into agreements with the Bank concerning terms and conditions of the Client/Tenant Account including fees and charges and may receive financial benefits associated with use of the Client/Tenant Account and deposits therein.

## Request for Taxpayer Identification Number (TIN) and Certification

### Part I

Taxpayer Name (as shown on income tax return)

Business Name (if different from above)

Street Number

Street Name

Apartment/Suite/Mailstop/etc (if applicable)

City

State

Zip Code

Check Appropriate Box:

☐ Sole Proprietor/Individual

☐ Corporation

☐ Partnership

☐ Other (specify) - \_\_\_\_\_

*See instructions*

☐ Limited Liability Company – Check the tax classification:

☐ Disregarded Entity

☐ Corporation

☐ Partnership

☐ Check Here if an **Exempt Payee**

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 your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the *Form W-9 Part I instructions* on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *instructions*.

**Note.** If the account is in more than one name, see *instructions* on whose number to enter.

Social Security Number

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Employer Identification Number

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### Part II – Tax Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number, 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, U.S. Resident Alien, or other U.S. person (defined in the *instructions*).

**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.

The Internal Revenue Service does not require your consent to any provision of this document other than the certifications required to avoid backup withholding.

Signature of U.S. Person

Date (MM-DD-YYYY)

**TAXPAYER CERTIFICATE  
CITIBANK 1031 EXCHANGE**



The undersigned, \_\_\_\_\_, hereby certifies to Citibank, N.A. (the "**Bank**") that he/she is the Assistant Secretary sole member of \_\_\_\_\_, a \_\_\_\_\_ (the "**Company**").

1. The Company's Certificate of Incorporation Articles of Organization Certificate of Limited Partnership Other: \_\_\_\_\_ were filed with the \_\_\_\_\_ State Department of State on \_\_\_\_\_. A true and complete copy, together with all amendments thereto, as in effect on the date hereof and certified by the Secretary of State, is attached hereto as Exhibit A.
2. The By-Laws Operating Agreement Partnership Agreement of the Company, together with all amendments thereto, as in effect on the date hereof, is attached hereto as Exhibit B.
3. Exhibits A and B represent all organizational documents of the Company in effect as of the date hereof and there are no other documents governing the rights of the members shareholders partners of the Company.
4. A meeting of the Board of Directors Members Managers (the "**Board**") of the Company was duly called and held at its office in \_\_\_\_\_, on \_\_\_\_\_, and at said meeting a quorum was present and voting throughout and that on motion duly made and seconded, the following resolutions were unanimously adopted and are now in full force and effect:
  - (a) RESOLVED, that the Board has determined that it is in the best interest of the Company to sell certain property described in the Exchange Agreement (as defined below) in exchange for property or properties of like-kind in an exchange qualifying under Section 1031 and related sections of the Internal Revenue Code of 1986, as amended, and regulations promulgated thereunder (the "**Exchange**"); and be it further
  - (b) RESOLVED, that in connection with the Exchange, the Board has authorized the Company to enter into an Exchange Agreement with the Bank, the form, terms, and provisions of which the Board has reviewed and approved (the "**Exchange Agreement**"; all capitalized terms used herein and not defined herein shall have the meanings ascribed to them in the Exchange Agreement), pursuant to which the Bank will act as a "qualified intermediary" with respect to the Exchange, and pursuant to the terms of the Exchange Agreement, the Company will agree that Exchange Funds will be due and payable to Bank, in its capacity as qualified intermediary, upon the sale of the Relinquished Property; and be it further
  - (c) RESOLVED, that in connection with the Exchange, the Board has authorized the Company to agree, pursuant to the Exchange Agreement, that upon the sale of the Relinquished Property, the Exchange Funds will be held by Citibank in a segregated account at Citibank and the Company will be restricted from accessing such funds in accordance with the terms of the Exchange Agreement; and be it further
  - (d) RESOLVED, that the Company is authorized to execute and deliver the Exchange Agreement, Notices of Identification, Notices of Revocation, direct deed instructions, all applications, statements, agreements, assignment agreements, acceptance agreements, assignments and other instruments for the transfer of title, (the foregoing shall be collectively referred to herein as the "**Exchange Documents**"), with all changes, supplements, modifications, amendments and restatements thereof as a Company Representative (as defined below) executing the same shall approve, all in such form or forms, and containing such terms, provisions and conditions, as may be required by the Bank, and to perform any and all other acts and to pay all such fees and expenses as in the Company Representative's judgment shall be necessary, proper or advisable in order fully to carry out the intent and to accomplish the purpose hereof; and be it further
  - (e) RESOLVED, that the [President, any Vice President, the Treasurer, or the Secretary][OR INSERT NAMES OF AUTHORIZED PERSONS AS APPROPRIATE] (each, a "**Company Representative**" and collectively, the "**Company Representatives**") of the Company, or any one of them be, and each of them hereby is, authorized and directed to make, execute and deliver for, and on the behalf of, and in the name of, the Company, the Exchange Documents, all in such form or forms, and containing such terms, provisions and conditions, as may be required by the Bank, and to perform any and all other acts and to make, execute and deliver any and all such further instruments and documents and amendments which may be required to carry into effect the intent of these resolutions and to pay all such fees and expenses as in the Company Representative's judgment shall be necessary, proper or

advisable in order fully to carry out the intent and to accomplish the purpose hereof; and be it further

- (f) RESOLVED, that any and all acts, instruments, and other writings heretofore or hereafter performed and/or executed and delivered by any one or more of said Company Representatives, pursuant to the several foregoing resolutions, for and on behalf of and in the name of this Company, in connection with the transactions contemplated thereby, be and the same hereby are, in all respects ratified, affirmed and approved; and be it further
- (g) RESOLVED, that the foregoing resolutions shall remain in full force and effect and may be relied upon by the Bank until a copy of a subsequent resolution or resolutions revoking or amending the same, duly certified by the proper officers of the Company, shall be delivered to, and actually received by a principal officer of the Bank, and any action taken by the Bank prior to the actual receipt by any such officer of such certified copy, shall be binding upon this Company, irrespective of when such resolution or resolutions may have been adopted.

5. THE UNDERSIGNED FURTHER CERTIFIES that there is no provision in the organizational documents of the Company limiting the power of the Board to pass the foregoing resolutions, and that the same is in conformity with the provisions of said certificate of incorporation, by-laws and other organizational documents.
6. THE UNDERSTAND FURTHER CERTIFIES that the execution, delivery and performance of the Exchange Documents will not violate any provision of any existing law or regulation, or any order or decree of any court, arbitrator, governmental authority, bureau or agency, and will not violate, or cause the default under, any provision of any contract, shareholder agreement or other agreement to which the Company is a party or which is or purports to be binding upon the Company, or any of its property or assets.

THE UNDERSIGNED FURTHER CERTIFIES that the individuals below now hold the offices in the Company set opposite their names and that the signatures set opposite their names are their signatures:

Name	Title	Signature
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

IN WITNESS WHEREOF, I have hereunto set my hand as (Assistant) Secretary Sole Member of the Company on .

Dated \_\_\_\_\_, 2008

\_\_\_\_\_  
(Assistant) Secretary / Member Name

Address of Company:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

