

ISTC Corporation
4582 S. Ulster Street, Suite 1700
Denver, CO 80237
(864) 239-1029

Instructions for Transfer

Partnerships: Apartment Income REIT, L.P. (f/k/a: AIMCO Properties, L.P.)

Dear Investor,

The answers to many questions can be found in the materials you have been provided. Carefully read all the information before attempting to complete the attached transfer forms.

ISTC Corporation's Limited Partnership transfers are governed by the respective partnership agreement and specific Securities Transfer Association Guidelines. The documentation requirements listed in the instruction letter must be submitted in one package. If any of the listed documents cannot be provided you must contact ISTC Corporation to advise why the documentation cannot be provided and obtain information about acceptable alternatives. If your specific situation changes, contact ISTC Corporation for alternate or additional instructions.

Each required signature must be separately Medallion Signature Guarantee stamped. A Medallion Signature Guarantee stamp is available at all brokerage firms and most commercial banks, savings banks or trust companies located within the United States. Notary Public acknowledgements are not acceptable.

Any transfer between or out of an Individual Retirement Account (IRA) or other retirement vehicle must be accomplished through the custodian or trustee.

Alterations, changes, or corrections on the transfer documents must be marked through, then corrected. A legible Medallion Guarantee Stamp must be placed as close to each alteration as possible. White-out/correction fluid is not acceptable on any document. Any document containing such is **VOID** and all paperwork will be rejected.

The transfer fee of \$50 (payable to Conduent Securities Services) must be enclosed in the same package with the transfer documents. The fee required is for transfer agent services as allowed by the partnership agreement.

Enclosed are the required forms needed for the transfer. Please note, that these forms will be sent directly to our transfer agent, Conduent Securities Services. All forms must be mailed back to Conduent at the address below. Faxes or copies will not be accepted.

Conduent Securities Services, Inc.
Attn: AIR Communities
780 Shiloh Road, Department S
Plano, TX 75054

Forms Required:

***Assignment of Limited Partnership Interest form**

Line 1: Enter the total number of units from this partnership you are transferring

Line 2: Print the name, as it is on the account, of the current limited partner

Assignor's Release: the signature of the original investor(s) or someone authorized to sign on their behalf (Power of Attorney, or if the assignor is deceased the trustee, executor, etc. of their estate).

Signor(s) must obtain a Medallion Signature Guarantee Stamp.

Line 3: Print the name of the new assignee or new registration name

Assignee's Acceptance: the signature of the new investor(s). Signor(s) must obtain a Medallion Signature Guarantee Stamp.

***Assignment Information and Details form**

Section A:

Current Limited Partner Registration: Print the name, as it is on the account, of the current limited partner.

Primary (and secondary if applicable) Social Security or Tax ID Number: the social security or tax ID number of the current investor(s)

Street Address/City/State/Zip Code: the address for the current investor(s). If deceased, please be sure to put the new address you want use for any future correspondence on this old account.

Section B: Select the reason for the transfer.

You can find information on calculating the date of death value here <https://www.krisan.com/how-do-i-find-a-stocks-date-of-death-value/> or by discussing this with your tax advisor or accountant. You can find the high and low stock prices for a specific date on sites like Yahoo Finance under historical prices. Apartment Income REIT, L.P. is under AIRC. If the death was prior to December 15, 2020, please contact ISTC for the information.

Section C:

New Owner/Registration: Print the name of the new investor(s) how the account is to read.

Social Security or Tax ID Number: the social security or tax ID number of the new investor

Secondary Social Security Number: if it's a joint registration, please list the second individual's social security number

Street Address/City/State/Zip Code: the mailing address of the new investor

Email Address & Phone No: the best contact information of the new investor

Type of Ownership: please select the type of account for this new assignee

Section D: only required for IRA registrations

Section E: complete only if you want any potential distribution to be sent somewhere other than the address identified in Section C.

***Form W-9**

A completed W-9 Form for the new Assignee.

***Either the original certificate for the Apartment Income REIT, L.P. (f/k/a: Aimco Properties, L.P.) OR an Affidavit and Indemnity Agreement form.**

If you are returning the original certificate, you do NOT need to complete the back side of the certificate.

If you do not have the certificate, you must complete the Affidavit and Indemnity Agreement.

State of/County of/SS: can remain blank. May be filled in by individual providing Medallion.

Deponent(s): individual(s) completing this form. Either the original investor(s) or the appropriate person(s) signing on their behalf.

Line (1): Insert city and state where deponent lives. Insert total number of units owned. Enter the original certificate number. If unknown, please contact us at partners@aircommunities.com

Line (2): Insert the date in which the ownership began. If unknown, please contact us at partners@aircommunities.com

All investors must sign where it says Unitholder and obtain a Medallion Signature Guarantee Stamp

***If the estate was not probated, then please complete the Affidavit of Domicile or State Appropriate Declaration form.**

Other Documents Required:

*Copy of the death certificate, if applicable

*Either the Letters of Testamentary or Executor of Estate paperwork

*If you are transferring into a trust, we need a copy of the full trust. If the full copy is unavailable then we need 1) 1st page, 2) Successor Trustee Pages & 3) Last Page/Signature Page

*Transfer Fee (\$50 check made payable to Conduent)

If you have any questions on how to complete this paperwork you can contact Conduent Securities Services, Inc. at investorservices@conduent.com or ISTC Corporation at either (864) 239-1029 or at partners@aircommunities.com.

Any future distribution payments can be made via check or ACH. If you would like to enroll in direct deposit, please contact ISTC for an enrollment form.

Sincerely,

Investor Services

ISTC Corporation

Phone: 864-239-1029 | **Fax:** 303-300-3292

4582 South Ulster Street, Suite 1700 | Denver, CO 80237

Assignment of Limited Partnership Interest

1. Limited Partnership Name (the "Partnership")	Number of Limited Partnership Interest ("Interests" aka units)
Apartment Income REIT, L.P. (f/k/a AIMCO Properties, L.P.)	

2. Assignor Information (current limited partner registration/name)

Assignor's (or Custodian) Release (Original investor or authorized signature)	Assignor's Release (if 2 nd signature required) (Original Investor or authorized signature)

Medallion Signature Guarantee Stamp	Medallion Signature Guarantee Stamp

- The Assignor, the owner of Partnership Interest as set forth in Section 1 above hereby assigns, transfers, and conveys unto the Assignee the Interests declared under section one of this Assignment of Limited Partnership Interest.
- This Assignment of limited Partnership Interest is made pursuant to and in accordance with the provisions of the Limited Partnership Agreement, as amended, governing the Partnership (the "Agreement").
- The Assignment satisfies the provisions of the Agreement, relating to the minimum number of Interests in the Partnership that may be transferred.
- Assignor and Assignee understand and agree that this assignment and the processing of the transfer of the Interests pursuant hereto does not constitute an admission of the Assignee as a limited partner in the Partnership and the Assignee shall not be deemed to be, recognized as or afforded the right of a limited partner in the Partnership unless and until the Partnership notifies the Assignee in writing that the Assignee has been admitted as a limited partner in the Partnership.
- This transfer is made subject to, and Assignee hereby agrees to be bound by, all the terms of the Agreement, as if Assignee had been a party thereto, and agrees to assume and discharge all duties, obligations, and liabilities of the owner of the transferred Interests.
- Assignee hereby expressly adopts the terms and provisions of the Agreement relating to the power of attorney granted by the limited partners of the Partnership to the Partnership's general partners and agrees that such powers of attorney shall be deemed coupled with an interest, shall be irrevocable, and shall survive the death, incompetence, or termination of existence of Assignee.
- Assignor and Assignee hereby agree to perform all such acts and execute and deliver all such documents as may be necessary to complete the transfer contemplated hereby.
- Assignor and Assignee understand and agree that, to the extent this assignment or the processing of the transfer of the Interests pursuant hereto fail in *any* respect to comply with *any* applicable laws, rules, or regulations or with the Agreement, this Assignment shall be deemed to be null and void without effect and the Partnership may otherwise choose not to recognize *any* or all the rights of the Assignor or Assignee purportedly created hereby.

3. Assignee Information (new registration/name)

Assignee's Acceptance (or Custodian Acceptance) (New Investor or authorized signature)	Assignee's Acceptance (if 2 nd signature required) (New Investor or authorized signature)

Medallion Signature Guarantee Stamp	Medallion Signature Guarantee Stamp

Assignment Information and Details

ALL INFORMATION REQUESTED ON THIS PAGE IS REQUIRED FOR COMPLETION OF YOUR TRANSFER REQUEST

SECTION A – Assignor Information (Current Limited Partner(s))

Current Limited Partner Registration		
Primary Social Security or Tax Id Number	Secondary Social Security or Tax Id Number	
Street Address (Please update this address, if needed, to receive future mailings regarding this account)		
City	State	Zip Code
E-mail Address	Phone No (Home or Cell)	

SECTION B – Transfer Details

Reason for Assignment (Check only one):

- ☐ Death* - Date of Death Value \$ _____
- *If a Date of Death Value is not provided on this form the partner will not be eligible to take full advantage of a 754 election assuming the Partnership has made such election. (Neither the Partnership nor its General Partner provides Date of Death Values.)

- ☐ Divorce
- ☐ Estate Planning
- ☐ Gift
- ☐ IRA Rollover/Qualified Retirement Plan Rollover
- ☐ Other _____
- ☐ Sale (provide the sale price per whole unit) \$ _____

NEW REGISTRATION INFORMATION -You must complete Section C. If new registration is an IRA you must complete Sections C & D.

Assignee Supplemental Statements and Facts - Please read and mark as applicable.

1. I/We am/are acquiring units of limited partnership interest ("Interests") in (the "Partnership for my/our own account for investment and without any intent to resell or distribute the Interest to any other person.
2. I/We understand that my/our interests are illiquid and agree that my/our Interests may not be sold or otherwise transferred contrary to the provisions of (the "Agreement"), as amended, or in violation of any federal securities laws or regulations.
3. I/We agree that I/we meet the stipulated minimum requirements as defined by my/our state of residence security laws.
4. I/We consider myself/ourselves knowledgeable in investments and business matters. I/We have had prior experience with similar investments and understand the tax consequence of such a transfer or have access to advice from outside sources (attorneys, accountants, or tax advisors) regarding the transfer of Interest.
5. I/We understand that the Partnership and its properties will be managed and directed by the Partnership's General Partner(s) or an affiliate of the General Partner(s).
6. I/We have received a copy of Section 260.141.11 of Title 10 of the California Administrative code from the Department of Corporations, if applicable.
7. I/We have received recent financial information regarding the Partnership.

SECTION C – Assignee Information (New Registration – To Be Completed By The New Owner(s))

New Owner/Registration (How account should read)		
Social Security or Tax ID Number	If joint registration, Secondary Social Security Number	
Street Address		
City	State	Zip Code
Email Address	Phone No (Home or Cell)	

Type of Ownership (Check only one):

☐ Individual	☐ Tenants by the Entirety	☐ Joint Tenants with Rights of Survivorship
☐ Community Property	☐ Tenants in Common	☐ Individual Retirement Account (IRA)
☐ Trust	☐ Pension Plan	☐ Partnership
☐ Corporation	☐ Profit Sharing Plan	☐ LLC (Limited Liability Company)
☐ Other _____	☐ UGMA (Uniform Gift to Minors Act) State _____	

Assignment Information and Details (continued)

SECTION D – Custodian Information (For IRA Registrations ONLY)

All IRA accounts must have a financial company as custodian. IRA's are registered under the Custodian's tax id number only! You must provide the investor's social security number above for secondary identification purposes.

IRA Custodian Name:		
Custodian's Tax ID Number:	Investor's Account Number with Custodian:	
Custodian's Address for Distribution Purposes:		
City:	State:	Zip Code:

SECTION E – Distribution Preferences

Please complete this section if you wish any potential distributions to be sent somewhere other than the address identified above in Section C. This section is not required. Important note: If you ever need to change the below address or a check sent to the address below is ever returned to our office, you will be required to provide new written instructions (signed by all owners) to change this address. Distributions to IRA accounts or other qualified retirement plans **CANNOT** be sent any other address than the custodian address provided in Section D. IRA distribution address information is to be given in Section D

Company Name		Account Number
Company Address		
City	State	Zip Code

Request for Taxpayer Identification Number and Certification

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

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

Print or type. See Specific Instructions on page 3.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. ☐ Individual/sole proprietor or single-member LLC ☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. ☐ Other (see instructions) ► _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
	5 Address (number, street, and apt. or suite no.) See instructions.	Requester's name and address (optional)
	6 City, state, and ZIP code	
	7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

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

Social security number									
				-				-	
or									
Employer identification number									
				-					

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person ►	Date ►
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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.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, 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. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, 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).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

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

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the 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 under 4 above (for reportable interest and dividend accounts opened after 1983 only).

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

Also see *Special rules for partnerships*, earlier.

What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, 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 no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (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.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note: ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

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

IF the entity/person on line 1 is a(n) ...	THEN check the box for ...
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	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 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 in line 4.

- 1- An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2- The United States or any of its agencies or instrumentalities
- 3-A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4-A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5-A corporation
- 6-A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7-A futures commission merchant registered with the Commodity Futures Trading Commission
- 8-A real estate investment trust
- 9-An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10-A common trust fund operated by a bank under section 584(a)
- 11-A financial institution
- 12-A middleman known in the investment community as a nominee or custodian
- 13-A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for ...	THEN the payment is exempt for ...
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A-An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B- The United States or any of its agencies or instrumentalities

C-A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D-A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E-A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F-A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G-A real estate investment trust

H-A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

1-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, write 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 individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

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). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/Businesses and clicking on Employer Identification Number (EIN) under Starting a Business. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor ⁴
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/
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

For this type of account:	Give name and EIN of:
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 under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships*, earlier.

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

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see 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 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit 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 possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

AFFIDAVIT AND INDEMNITY AGREEMENT

STATE OF _____

SS:

COUNTY OF _____

("Deponent(s)") being duly sworn, depose(s) and say(s):

(1) Deponent(s) is/are of legal age, reside(s) at (city, state) _____
is/are entitled to the possession, and is/are the legal and beneficial owner(s), of _____ UNITS
of Apartment Income REIT limited partnership, represented by Certificate number _____.

(2) The Original was acquired by Deponent(s) on or about _____, and has been
lost by Deponent(s) since that time.

(3) No Transfer Application has been signed by or on behalf of Deponent(s) with respect to the
Original.

(4) Deponent(s) has/have made, or caused to be made, diligent search for the Original and has/have
been unable to find or recover the same. Deponent(s) has/have not sold, assigned, pledged, transferred,
deposited under any agreement, or hypothecated the Original or any interest therein, or signed any power
of attorney or other authorization respecting the same which is now outstanding and in force, or otherwise
disposed of the same; and no person, firm, corporation, agency or government other than Deponent(s) has
or has asserted any right, title, claim, equity or interest in, to or respecting the Original or the proceeds
thereof.

(5) Deponent(s) hereby request(s) and this Affidavit and Indemnity Agreement is made for the
purpose of inducing the Partnership, its transfer agents, registrars and trustees, depositaries, redemption,
fiscal and paying agents, (i) to refuse to recognize any person other than Deponent(s) as the owner of the
Original and to refuse to make any payment, transfer, registration, delivery or exchange called for by
Original to any person other than Deponent(s) and to refuse to take any other action pursuant to the request
or demand of any person other than Deponent(s), and (ii) to issue a new or duplicate or definitive security
or other instrument in substitution for the Original.

(6) If Deponent(s) should find or recover the original, Deponent(s) will immediately surrender
the same to the Partnership for cancellation without requiring any consideration therefor.

Affidavit And Indemnity Agreement

Page 2

(7) Deponent(s) agree(s) in consideration of compliance with the foregoing request, (and if more than one, jointly and severally), to indemnify and hold harmless the Partnership, any person, firm or corporation now or hereafter acting as its transfer agent, registrar, trustee, depositary, redemption, fiscal or paying agent, or in any other capacity, also any successors in any such capacities and any surety, their respective successors and assigns, hereinafter collectively called "Obligees," from and against any and all liability, loss, damage and expense in connection with, or arising out of, their compliance with the request of Deponent(s) herein set forth, and further agree(s) to furnish to the above-described Obligees, without any expense to them, a bond of indemnity, in such form and amount as said Obligees may require, with satisfactory surety or sureties, in case this Affidavit and Indemnity Agreement should not at any time, for any reason in the opinion of said Obligees or any of them, afford sufficient protection.

Signed by Deponent(s) this _____ day of _____, _____.

Medallion Signature Guarantee

Unitholder

Medallion Signature Guarantee

Unitholder

AFFIDAVIT OF DOMICILE

State of _____)
)ss
County of _____)

_____, being duly sworn, deposes and says that he/she resides
at _____ State of _____, and is

- ☐ Administrat
☐ Execut
☐ Surviving Tenant

of the estate of _____ Deceased; who died at _____ on the
day of _____; at the time of his/her death the
domicile (legal residence) of said decedent was at _____, County of _____
_____ State of _____; that decedent resided at such address for _____
years, such residence having commenced on _____ that
decedent last voted in the year _____ at _____ County of _____
_____ State of _____; that decedent's principal place of business at the
time of his/her death was at _____, County of _____;
State of _____; that decedent's most recent Federal income tax return showed
his/her legal residence as _____ County of _____, State
of _____; that within three years prior to death decedent was/was not a
resident of another State (if decedent resided in another State within three years prior to death,
set forth the name of the State and facts as to change of residence and establishment of final
domicile;) that any and all debts, taxes and claims against the estate have been paid or provided
for; that this affidavit is made for the purposes of securing the transfer or delivery of property
owned by decedent at the time of his/her death to a purchaser or the person or persons legally
entitled thereto under the laws of decedent's domicile and that any apparent inequality in
distribution has been satisfied or provided for out of other assets in the estate, and no taxes are
due the State of _____

Execut
Administrat
Survivor

Subscribed and sworn to before me this _____ day of _____, _____

My commission expires: _____

Notary Public

Notary Seal