

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

Instructions for Redemption

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 redemption forms.

In accordance with the Partnership's Agreement of Limited Partnership, qualifying unit holders have the right to redeem their units in exchange for either (i) REIT shares on a one-for-one basis issuable on, or (ii) the Cash Amount equal to the fair market value of such REIT shares (based on NYSE prices) on the **Specified Redemption Date**. The determination to issue shares or pay cash is the sole discretion of the Partnership at the time units are tendered for redemption.

If the Partnership chooses to redeem in cash the value of the investment is determined by taking the average of the daily market prices for such REIT Common Stock (ticker symbol AIV) during the ten days preceding receipt of a completed redemption packet.

Redemptions of more than 10 units requires a fee (10-100 units = \$50, 100+ units = \$100). This fee, as well as any taxes owed, will be withheld from the total redemption of your units. A check or ACH transfer of the remaining balance will be issued to you. If you prefer to receive your redemption via ACH, please contact Investor Relations to obtain an ACH Enrollment Form.

Please consult your tax advisor for guidance on how a redemption may affect you.

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. If you own **less than 100 units**, a notary public signature **WILL BE** accepted.

Enclosed are the required forms needed for the redemption. All forms must be mailed back to the address below. Faxes or copies will not be accepted. It is recommended that you keep a **color** copy of the paperwork for your records.

ISTC Corporation
4582 S. Ulster St, Ste 1700
Denver, CO 80237

Forms Required:

***Notice of Redemption (Exhibit A)**

Page 1: Enter the total number of units you wish to redeem. The minimum number of units allowed to request a partial redemption is 500.

Page 2:

*Enter the date you are completing the documents.

*All named investors must print and sign (you may print duplicates of this page if more than two investors). Signor(s) must obtain a Medallion Signature Guarantee Stamp. If you own less than 100 units, you may obtain a Notary Signature instead.

*Enter the address

*Complete whom the check or certificate should be named.

*Enter the social security or tax ID for the named investor.

***Affidavit (Exhibit B)**

Page 1:

*Enter the investor(s) name and whom they are declaring on behalf of. For example.

I/We John Hancock, declare on behalf of (myself or other legal entity) myself (the "Tendering Party"), and hereby represent, warrant and agree, on behalf of the Tendering Party, as follows:

I/We John Hancock, declare on behalf of (myself or other legal entity) The John Hancock Family Trust (the "Tendering Party"), and hereby represent, warrant and agree, on behalf of the Tendering Party, as follows:

I/We John & Sally Hancock, declare on behalf of (myself or other legal entity) Ourselves (the "Tendering Party"), and hereby represent, warrant and agree, on behalf of the Tendering Party, as follows:

*Item 3: Enter the total number of units you wish to redeem. The minimum number of units allowed to request a partial redemption is 500.

*Item 4: Review the included Investor Bulletin to determine if you are or are not an Accredited Investor. Check the appropriate box.

Page 2:

*Complete the date and city & state in which you live.

* All named investors must print and sign (you may print duplicates of this page if more than two investors).

***Form W-9**

A completed W-9 Form for the named investor (whom the check should be made payable).

***For units issued prior to October 1, 2021: Either the original certificate for the AIMCO Properties, L.P. units 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 you own less than 100 units, you may obtain a Notary Signature instead.

***For units issued after October 1, 2021:** Units were issued as book-entry after October 1, 2021; therefore, there is nothing that needs to be returned.

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

Sincerely,

Investor Services

ISTC Corporation

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

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

Procedure For Redemption of Common
Units of Limited Partnership Interest in Apartment Income REIT, L.P.
(f/k/a: AIMCO Properties, L.P.)

The following is a summary of certain aspects of the procedure for redemption of Common Units ("OP Units") of limited partnership interest of Apartment Income REIT, L.P. (the "Partnership") pursuant to the Partnership's Sixth Amended and Restated Agreement of Limited Partnership (as may be amended, restated, amended and restated or otherwise modified from time to time, the "Partnership Agreement"). This summary is not a complete description of all the provisions of the Partnership Agreement and is qualified in its entirety by reference to the Partnership Agreement.

Notice of Redemption. A unit holder may elect to tender all or some of such holder's OP Units (but not less than 500 OP Units unless the holder owns less than 500 OP Units and tenders all of them) for redemption by delivering to the Partnership's general partner, AIR-GP, Inc (the "General Partner") c/o ISTC Corporation (its administrative agent), a Notice of Redemption in the form of Exhibit D to the Partnership Agreement (a copy of which is attached hereto as Exhibit A). The tendering party loses all rights to Partnership distributions following delivery of the Notice of Redemption, even if the record date for the distribution precedes the delivery of the Notice of Redemption.

Share Exchange Option. The Partnership Agreement gives the General Partner the option of satisfying its obligation to redeem OP Units by delivering shares of Apartment Income REIT Corp., a Maryland corporation ("AIRC") Class A Common Stock ("AIRC Shares") in lieu of a cash payment otherwise due to the tendering party seeking a redemption. The closing of the exchange takes place on the tenth business day following the General Partner's receipt of the Notice of Redemption (the "Closing Date"). The tendering party must deliver (i) such information, certification or affidavit as described below and (ii) such written representations, investment letters, legal opinions, or other instruments necessary, in AIRC's view, to effect compliance with Federal securities laws. At the closing, AIRC will deliver to the tendering party duly authorized, validly issued, fully paid and accessible AIRC Shares, free of any pledge, lien, encumbrance, or restriction, other than the Ownership Limit and other restrictions set forth in AIRC's charter and bylaws, and Federal and state securities laws.

Other Documentation. In addition to the Notice of Redemption, the tendering party must deliver to the General Partner: (i) a written affidavit (the "Affidavit"), dated the same date as the Notice of Redemption, (a) disclosing the actual and constructive ownership, as determined for purposes of Sections 856(a)(6) and 856(h) of the Internal Revenue Code of 1986, as amended, of AIRC Shares by such tendering party and any related party, and (b) representing that, after giving effect to the exchange of AIRC Shares for the tendered OP Units, neither the tendering party nor any related party will own AIRC Shares in excess of the applicable restrictions on ownership of AIRC Shares imposed under AIRC's charter (the "Ownership Limit"), and other restrictions and limitations of AIRC's charter to any such acquisition; (ii) a written representation that neither the tendering party nor any related party has any intention to acquire any additional AIRC Shares prior to the closing of the exchange; and (iii) an undertaking to certify, at and as a condition to the closing of the exchange on the Closing Date, stating that either (a) the disclosure and representation in the Affidavit remain unchanged or (b) after giving effect to the exchange, neither the

tendering party nor any related party shall own AIRC Shares in violation of the Ownership Limit. A form of Affidavit is attached hereto as Exhibit B for your convenience.

Restrictions on Transferability of Shares. The shares issued by AIRC in the exchange will contain appropriate legends regarding the Ownership Limit and a legend indicating that the shares have not been registered under Federal or state securities laws and may not be sold in the absence of such registration or an exemption therefrom. This legend will read substantially as follows:

"The shares of Capital Stock represented by this certificate are subject to restrictions on transfer. No person may Beneficially Own shares of Capital Stock in excess of the Ownership Restrictions, as applicable, with certain further restrictions and exceptions set forth in the Charter. Any Person that attempts to Beneficially Own shares of Capital Stock in excess of the applicable limitation must immediately notify the Corporation. All capitalized terms in this legend have the meanings ascribed to such terms in the Charter, as the same may be amended from time to time, a copy of which, including the restrictions on transfer, will be sent without charge to each stockholder that so requests. If the restrictions on transfer are violated, (i) the transfer of shares of Capital Stock represented hereby will be void in accordance with the Charter or (ii) the shares of Capital Stock represented hereby automatically be will transferred to a Trustee of a Trust for the benefit of one or more Charitable Beneficiaries."

Once the shares have been sold pursuant to the effective registration statement, such shares will no longer be deemed restricted securities. Consequently, upon such a sale, the restricted legend will be removed.

Registration Rights. Investors who are included as "Selling Stockholders" in an effective registration statement may sell their AIRC Shares pursuant to such registration statement as soon as it becomes effective.

Restrictions on Redemptions. The Partnership Agreement contains certain restrictions on the ability of unit holders to redeem their OP Units. For example, a tendering party must have held the OP Units for at least one year, and a tendering party may not affect a redemption more than once in a fiscal quarter or if the redemption would violate the Ownership Limit.

HOLDERS OF PARTNERSHIP UNITS ARE NOT TO CONSTRUE THE CONTENTS OF THIS MEMORANDUM AS INVESTMENT, LEGAL OR TAX ADVICE. EACH INVESTOR SHOULD CONSULT HIS OR HER OWN COUNSEL, ACCOUNTANT AND OTHER ADVISORS AS TO THE LEGAL, TAX, BUSINESS, FINANCIAL AND RELATED ASPECTS OF A REDEMPTION OF HIS OR HER PARTNERSHIP UNITS.

Apartment Income REIT, L.P.
NOTICE OF REDEMPTION

To: AIR-GP, Inc.
c/o Apartment Income REIT Corp.
Attn: ISTC Corporation
4582 South Ulster Street
Suite 1700
Denver, Colorado 80237

The undersigned Limited Partner or Assignee hereby tenders for Redemption [REDACTED] Partnership Common Units in Apartment Income REIT, L.P. (f/k/a: AIMCO Properties, L.P.) in accordance with the terms of the Agreement of Limited Partnership of Apartment Income REIT, L.P., dated as of July 7, 2021, as amended (the "Agreement"), and the Redemption rights referred to therein. All capitalized terms used herein and not otherwise defined shall have the same meaning ascribed to them respectively in the Agreement. The undersigned Limited Partner or Assignee:

- (a) if the Partnership elects to redeem such Partnership Common Units for REIT Shares rather than cash, hereby irrevocably transfers, assigns, contributes and sets over to the Previous General Partner all of the undersigned Limited Partner's or Assignee's right, title and interest in and to such Partnership Common Units;
- (b) undertakes (i) to surrender such Partnership Common Units and any certificate therefor at the closing of the Redemption and (ii) to furnish to the Previous General Partner, prior to the Specified Redemption Date, the documentation, instruments and information required under Section 8.6G of the Agreement;
- (c) directs that the certificate representing the REIT Shares, or the certified check representing the Cash Amount, in either case, deliverable upon the closing of such Redemption be delivered to the address specified below;
- (d) represents, warrants, certifies and agrees that:
 - (i) the undersigned Limited Partner or Assignee is a Qualifying Party;
 - (ii) the undersigned Limited Partner or Assignee has, and at the closing of the Redemption will have, good, marketable and unencumbered title to such Partnership Common Units, free and clear of the rights or interests of any other person or entity;
 - (iii) the undersigned Limited Partner or Assignee has, and at the closing of the Redemption will have, the full right, power and authority to tender and surrender such Partnership Common Units as provided herein;
 - (iv) the undersigned Limited Partner or Assignee has obtained the consent or approval of all persons and entities, if any, having the right to consent to or approve such tender and surrender; and
- (e) acknowledges that he will continue to own such Partnership Common Units until and unless either (1) such Common Units are acquired by the Previous General Partner pursuant to Section 8.6B, as amended, of the Agreement or (2) such Redemption transaction closes.

Apartment Income REIT, L.P.

Dated: _____

Name of Limited Partner or Assignee:

Name of Limited Partner or Assignee:

(Print Name of Limited Partner or Assignee)

(Print Name of Limited Partner or Assignee)

(Street Address)

(Street Address, if different)

(City) (State) (Zip Code)

(City, State, Zip Code, if different)

Issue check payable to or Certificates in the name of: _____

Please insert social security or identifying number: _____

(Signature of Limited Partner or Assignee)

(Signature of Limited Partner or Assignee)

Medallion Signature Guarantee Stamp:

Medallion Signature Guarantee Stamp:

NOTICE: THE SIGNATURE OF THIS NOTICE OF REDEMPTION MUST CORRESPOND WITH THE NAME(S) AS WRITTEN UPON THE FACE OF THE CERTIFICATE FOR THE COMMON UNITS WHICH ARE BEING REDEEMED IN EVERY PARTICULAR WITHOUT ALTERATION OR ENLARGEMENT OR ANY CHANGE WHATSOEVER.

THE SIGNATURE SHOULD BE GUARANTEED BY AN ELIGIBLE GUARANTOR INSTITUTION, (Banks, Stockbrokers, and Credit Unions), WITH MEMBERSHIP IN AN APPROVED SIGNATURE GUARANTEE MEDALLION PROGRAM PURSUANT TO SEC RULE 17Ad-15.

AFFIDAVIT

I/We, _____, declare on behalf of (myself or other legal entity) _____ (the "Tendering Party"), and hereby represent, warrant and agree, on behalf of the Tendering Party, as follows:

1. The Tendering Party is the actual and/or constructive owners, as determined for purposes of Sections 856(a)(6) and 856(h) of the Internal Revenue Code to 1986, as amended (the "Code"), of _____ N/A _____ shares ("AIRC Shares") of Class A Common Stock of Apartment Income REIT Corp., a Maryland corporation ("AIRC"), and each of the following related parties, as defined for purposes of Code Section 544 (as modified by Code Section 856(h)(1)(B)), is the actual and/or construction owner, as determined for purposes of Code Sections 856(a)(6) and 856(h), of the number of shares of Class A Common Stock of AIRC set forth below:

Name of Related Party

Shares Owned

2. Neither the Tendering Party nor any related party has any present intention to acquire any additional AIRC Shares.
3. The Tendering Party is tendering for redemption _____ Partnership Common Units ("OP Units") of Apartment Income REIT, L.P. (f/k/a: AIMCO Properties, L.P.), a Delaware limited partnership (the "Partnership"), pursuant to Section 8.6 of the Partnership's Agreement of Limited Partnership. The Tendering Party understands that the Partnership's redemption obligation may be satisfied by exchanging tendered OP Units of AIRC Shares at a ratio of one share for each unit (subject to adjustment, as provided in the Partnership Agreement). After giving effect to such exchange:
 - a. neither the Tendering Party nor any related party will actually and/or constructively own more than 8.7% of the outstanding shares of Class A Common Stock of AIRC (in value or number of shares, whichever is more restrictive) (As of December 15, 2020, AIRC had an aggregate of 148,866,263 shares of Class A Common Stock outstanding);
 - b. neither the Tendering Party nor any related party will actually and/or constructively own more than 8.7% of the value of the outstanding shares of stock of AIRC;
 - c. neither the Tendering Party nor any related party owns (directly or constructively) an interest in a tenant of the Corporation;
 - d. neither the Tendering Party nor any related party owns an interest in "eligible independent contractor" of the REIT (as defined in Section 856(d)(9)(A) of the Code); and
 - e. the Tendering Party and any related party are "United States persons" within the meaning of Section 7701(a)(30) of the Code.

4. The Tendering Party (check one)

☐ IS an Accredited Investor, within the meaning of the rules and regulations promulgated under the Securities Act of 1933, as amended (the "Securities Act") (see definition attached)

☐ IS NOT an Accredited Investor

5. The Tendering Party hereby represents and acknowledges that any AIRC Shares acquired by it in exchange of OP Units tendered for redemption will be acquired for its own account, for investment and not with a view to resale or distribution except in compliance with the Securities Act. The Tendering Party acknowledges that the AIRC Shares have not been register under the Securities Act or register or qualified under the securities laws of certain states. The Tendering Party understands that the AIRC Shares are "restricted securities" under the Securities Act and that under the Securities Act and applicable regulations such shares may be resold without registration under the Securities Act only in certain limited circumstances and that otherwise such shares must be held indefinitely. The Tendering Party has (i) a preexisting personal or business relationship with AIRC or one or more of its officers, directors, or control persons or (ii) by reason or its business or financial experience, or by reason of the business or financial experience of its financial advisor who is unaffiliated with and who is not compensate, directly or indirectly, by AIRC or any affiliate or selling agent of AIRC, the Tendering Party is capable of evaluating the risks and merits of an investment in the AIRC Shares and of protected its interests in connection with such investment.

I declare under penalty of perjury that the foregoing is true and correct. Executed
this ____ day of _____, _____ at _____ (city, state).

(Print or Type Name of Tendering Party)

(Print or Type Name of Tendering Party)

By: _____
(Signature)

By: _____
(Signature)

Name: _____

Name: _____

Title: _____

Title: _____

**Investor.gov****U.S. SECURITIES AND
EXCHANGE COMMISSION**

Updated Investor Bulletin: Accredited Investors

Jan. 31, 2019

The SEC's Office of Investor Education and Advocacy is issuing this Investor Bulletin to educate individual investors about what it means to be an "accredited investor."

What does it mean to be an accredited investor?

Under the federal securities laws, only persons who are *accredited investors* may participate in certain securities offerings. One reason these offerings are limited to accredited investors is to ensure that all participating investors are financially sophisticated and able to fend for themselves or sustain the risk of loss, thus rendering unnecessary the protections that come from a registered offering.

Unlike offerings **registered** with the SEC in which certain information is required to be disclosed, companies and private funds, such as a **hedge fund** or venture capital fund, engaging in these exempt offerings do not have to make prescribed disclosures to accredited investors. These offerings involve unique risks and you should be aware that you could lose your entire investment.

Who is an accredited investor?

An *accredited investor*, in the context of a *natural person*, includes anyone who:

- earned income that exceeded \$200,000 (or \$300,000 together with a spouse) in each of the prior two years, and reasonably expects the same for the current year, **OR**
- has a net worth over \$1 million, either alone or together with a spouse (excluding the value of the person's primary residence).

There are other categories of accredited investors, including the following, which may be relevant to you:

- any trust, with total assets in excess of \$5 million, not formed specifically to purchase the subject securities, whose purchase is directed by a *sophisticated person*, or

- any entity in which all of the equity owners are accredited investors.

In this context, a *sophisticated* person means the person must have, or the company or private fund offering the securities reasonably believes that this person has, sufficient knowledge and experience in financial and business matters to evaluate the merits and risks of the prospective investment.

How do I calculate my net worth?

To qualify as an accredited investor under the net worth test, you must have a net worth that exceeds \$1 million, either alone or with a spouse. If calculating joint net worth with a spouse, it is not necessary that property be held jointly. Calculating net worth involves adding up all your assets and subtracting all your liabilities. The resulting sum is your net worth.

The value of your primary residence is not included in your net worth calculation. In addition, any mortgage or other loan on the residence does not count as a liability up to the fair market value of the residence. If the loan is for more than the fair market value of the residence (*i.e.*, if your mortgage is underwater), then the loan amount that is over the fair market value counts as a liability under the net worth test.

Further, any increase in the loan amount in the 60 days prior to your purchase of the securities (even if the loan amount does not exceed the value of the residence) will count as a liability as well. The reason for this is to prevent net worth from being artificially inflated through converting home equity into cash or other assets.

The following table sets forth examples of calculations under the net worth test for being an accredited investor:

	Jane Doe	John Smith	James Lee
Primary residence <i>(not included except for related liabilities below):</i>			
Home value.....	\$ 500,000	\$ 500,000	\$ 500,000
Mortgage.....	300,000	200,000	600,000
Home equity line	—	150,000	—
Included assets:			
Bank accounts.....	\$ 400,000	\$ 400,000	\$ 400,000
401(k)/IRA accounts.....	400,000	400,000	400,000
Other investments	400,000	400,000	400,000
Car	20,000	20,000	20,000
Total included assets.....	\$ 1,220,000	\$ 1,220,000	\$ 1,220,000
Included liabilities:			
Student and car loans.....	\$ 100,000	\$ 100,000	\$ 100,000
Other liabilities	100,000	100,000	100,000
Portion of mortgage underwater	—	—	100,000
Balance on home equity line (less than 60 days old)	—	100,000	—
Total included liabilities ..	\$ 200,000	\$ 300,000	\$ 300,000
Net worth.....	\$ 1,020,000	\$ 920,000	\$ 920,000
Accredited investor.....	Yes	No	No

Additional Resources

If you are considering an ICO or other investment opportunity involving digital assets, see the SEC resources available at [Spotlight on Initial Coin Offerings and Digital Assets](#).

To check whether your investment professional is registered, visit our [Investment Adviser Public Disclosure \(IAPD\)](#) website.

To research whether your investment professional has a judgment or order entered against them in an SEC enforcement action, see our [SEC Action Lookup – Individuals \(SALI\)](#) website.

For additional investor educational information, see the SEC’s website for individual investors, [Investor.gov](#).

The Office of Investor Education and Advocacy has provided this information as a service to investors. It is neither a legal interpretation nor a statement of SEC policy. If you have questions concerning the meaning or application of a particular law or rule, please consult with an attorney who specializes in securities law.

Request for Taxpayer Identification Number and Certification

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

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

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. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> 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. <input type="checkbox"/> 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 ►

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

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, 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*
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

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) _____, 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.

Page 2

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

Unitholder

Unitholder