418 State Ave S PO Box 44 Warroad, MN 56763 218-386-1318 218-386-1519-Fax www.farmersunionoilco.com



INDIVIDUAL CONSENT & SUBSITUTE W-9

| Name as Shown on Account | Taxpayer ID No: SSN or EIN |
|--------------------------|---|
| Mailing Address | Telephone Number |
| | Birth Date/ |
| City, State, Zip Code | |
| | O Mail O Email |
| Email Address | Statement/Invoice Delivery Preference |
| | O Yes O No |
| Number of Cards | Do you have a preference of card numbering? |

I hereby consent to include in my gross income, as now or hereafter provided in the federal income tax laws, the state dollar amount of each written notice of allocation which I receive from Farmers Union Oil Company of Warroad, MN with respect to my patronage occurring during the current and all subsequent taxable years of this cooperative. This consent shall be revocable by me at any time in writing.

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 (IRA) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS had notified me that I am no longer subject to backup withholding.

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 of underreporting interest or dividends on your tax return. However, if after being notified by the IRS that you were subject to backup withholding, you received another notification from the IRS that you are no longer subject to backup withholding, do not cross out item (2).

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