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 www.westcoaststocktransfer.com

**STOCK TRANSFER FORM**

Use this form to request and authorize West Coast Stock Transfer ("WCST") to transfer shares of stock beneficially owned by the transferor to be registered into another individual(s) or entity(ies). Do not use this form if you are requesting to transfer shares to a brokerage account or to change the name on your current registration.

**Section 1, 2, and 4** must be completed by the current shareholder ("**Transferor**").

**Section 3** completed by the individual or entity receiving the shares ("**Transferee**" or "**Recipient**").

\*\*\*Section 3 may not be required to complete transfer if the Tax ID can be verified\*\*\*

**SECTION 1: POSITIONS TO BE TRANSFERRED**

(to be completed by the person or entity TRANSFERRING the shares)

-----**TRANSFEROR INFORMATION**-----

\_\_\_\_\_

(Transferor Name – As it appears on your certificate or statement)

\_\_\_\_\_

(Address -Street, City, State, ZIP)

_____	_____	_____
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(\*Tax ID Number REQUIRED – If non-US, type FOREIGN)

(Email)

(Daytime Phone Number)

-----**ISSUER/ISSUE INFORMATION**-----

_____	_____	_____
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(Issuer Name)

(Issue Description, e.g. Common, Preferred, etc.)

(CUSIP Number)

_____	(-)	_____	(=)	_____	Issue As	<input type="checkbox"/>	<b>New Certificate Book-Entry</b>
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(Total Shares Presented with Transfer Request)

(Total Shares to be Transferred)

(Balance to Remain in Transferor Name)

(If not selected, a New Certificate will be issued)

-----**CERTIFICATE AND TAX LOT/COST BASIS INFORMATION**-----

(if transferring more than three (3) certificates and/or book-entry positions, use SECTION 5)

NOTE: In many cases, a certificate will only have one **Tax Lot** associated with it. If the security was acquired prior to January 1, 2011, the **Cost Basis** information is not required.

----- <b>CERTIFICATE(S)</b> -----	----- <b>TAX LOT(S)</b> -----	----- <b>COST BASIS</b> -----
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_____ FOR _____	(Shares)	(Date)	(\$Amount)
(*Cert No.) (Total Shares on Cert)	_____ ACQUIRED ON _____	_____	AT COST OF _____ (a)
<b>IS MADE UP OF THESES TAX LOTS</b> *Type BOOK if shares are held as book-entry	_____ ACQUIRED ON _____	_____	AT COST OF _____ (b)
	_____ ACQUIRED ON _____	_____	AT COST OF _____ (c)
	_____ ACQUIRED ON _____	_____	AT COST OF _____ (d)
	_____ ACQUIRED ON _____	_____	AT COST OF _____ (d)

-----ADDITIONAL CERTIFICATE OR BOOK-ENTRY POSITION-----

_____ FOR _____	(Shares)	(Date)	(\$Amount)
(*Cert No.) (Total Shares on Cert)	_____ ACQUIRED ON _____	_____	AT COST OF _____ (a)
<b>IS MADE UP OF THESES TAX LOTS</b> *Type BOOK if shares are held as book-entry	_____ ACQUIRED ON _____	_____	AT COST OF _____ (b)
	_____ ACQUIRED ON _____	_____	AT COST OF _____ (c)
	_____ ACQUIRED ON _____	_____	AT COST OF _____ (d)
	_____ ACQUIRED ON _____	_____	AT COST OF _____ (d)

-----ADDITIONAL CERTIFICATE OR BOOK-ENTRY POSITION-----

_____ FOR _____	(Shares)	(Date)	(\$Amount)
(*Cert No.) (Total Shares on Cert)	_____ ACQUIRED ON _____	_____	AT COST OF _____ (a)
<b>IS MADE UP OF THESES TAX LOTS</b> *Type BOOK if shares are held as book-entry	_____ ACQUIRED ON _____	_____	AT COST OF _____ (b)
	_____ ACQUIRED ON _____	_____	AT COST OF _____ (c)
	_____ ACQUIRED ON _____	_____	AT COST OF _____ (d)
	_____ ACQUIRED ON _____	_____	AT COST OF _____ (d)

**SECTION 2: NEW REGISTRATION INFORMATION**

*(to be completed by the person or entity TRANSFERRING the shares)*

-----**RECIPIENT INFORMATION**-----

Registration Type: (Select One)

Individual  Joint  Custodial  Trust/Estate  C Corp.  S Corp.  Partnership  Other \_\_\_\_\_

[Empty registration type selection box]

(New Registration to be titled)

[Empty custodian info box]

(Custodian info: Firm, email, Phone #)

[Empty address box]

(Address -Street, City, State, ZIP)

[Empty tax ID number box]

(\*Tax ID Number REQUIRED - If non-US, type FOREIGN)

[Empty daytime phone number box]

(Daytime Phone Number)

\*The Tax ID Number or Social Security Number field is optional. Please note that unless the Transferee completes the attached Substitute W-9 in Section 3 or, for non-US citizens, provides WCST an original W8-BEN, WCST will maintain this number in our records, however it will not be certified. Therefore any cash distribution to the Recipient will be subject to US Federal Back-up Withholding until such time as the Transferee provides the necessary documents.

-----**CERTIFICATE ISSUANCE**-----

[Empty total shares transferring box]

(Total Shares Transferring to Above Recipient)

[Empty optional special instructions box]

(Optional - Special Instructions)

**BROKER DEALER CONTACT INFORMATION:**

[Empty financial institution box]

(Financial Institution - City, State)

[Empty account type box]

(Account Type: IRA/ROTH/SEP/NON QUAL.)

[Empty broker's phone number box]

(Broker's Phone number)

[Empty broker's email box]

(Broker's email)

**CASH DISTRIBUTION INFORMATION / ACH INSTRUCTIONS (CURRENT & FUTURE DISTRIBUTIONS):**

[Empty financial institution box]

(Financial Institution - City, State)

[Empty account type box]

(Account Type: Savings / Checking)

[Empty routing number box]

(Routing Number)

[Empty account number box]

(Account Number)

[Empty initial date to start box]

(Initial Date to start)

[Signature line with 'X' mark]

(Sign Here)

**SECTION 2: NEW REGISTRATION INFORMATION (CONTINUED)**

**REQUIRED:** Does this transfer qualify as a **Wash Sale** as described the Internal Revenue Code Section 1091?      YES      NO  
 (A **Wash Sale** generally involves the sale of stock at a loss and the acquisition of substantially identical stock within a 61 day period beginning 30 days before the date of sale and 30 days after.)

|-----**TRANSFER REASON**-----|

**You may wish to consult with your tax advisor on the definition and tax implications for each type of transfer.**  
 All transfers will be assumed to Gifts if no reason is provided. If we receive documentation (e.g., death certificate) indicating the shareholder is deceased, the transfer reason will be recorded as Death. For publicly traded securities, the IRS defines **Fair Market Value (FMV)** on a particular day to be the average of the high and low prices. For additional guidance on **FMV**, refer to IRS Publication 561.

**Death or Inheritance**      Date of Death:       Value Per Share (\$):   
(MM/DD/YYYY)      (include decimal point)  
 (If the **Date of Death** is not provided, the date of death as it appears in the documents received with the transfer instructions (e.g., death certificate) will be used. The **Value Per Share** is the **FMV** on the date of transfer and is required to determine the cost basis to be recorded for the shares in the new shareholder(s)' account(s).)

**Gift**      Date of Gift:       Value Per Share (\$):   
(MM/DD/YYYY)      (include decimal point)  
 (If the **Date of Gift** for Stock Certificate(s) is not provided, the date that the transfer is processed will be used. The **Value Per Share** amount is the **FMV** of the security on the **Date of Gift** or, if no **Date of Gift** is provided, the date of transfer. The tax lots will be transferred on a First-In/First-Out (FIFO) basis unless the Transferor makes an adequate and timely identification of tax lots in the form of a separate Letter of Instruction.)

**Private Sales**      Date of Sale:       Value Per Share (\$):   
(MM/DD/YYYY)      (include decimal point)  
 (If the Date of Private Sale is not provided, the date that the transfer is processed will be used. The **Value Per Share** is the cost basis to be recorded for the shares in the new shareholder(s)' account(s).)

**None of the above**            Value Per Share (\$):   
 (The existing tax lots/cost basis of the shares transferred will be carried forward to the new shareholder on a First-In/First-Out (FIFO) basis unless the Transferor makes an adequate and timely identification of tax lots in the form of a separate Letter of Instruction.)

**IMPORTANT:** If no Transfer Reason is provided the current IRS' guidance requires WCST to treat the transfer as Gift. In this case, the Date of Gift will be the date the transfer was processed and the FMV on the Date of Gift will be calculated by lot and recorded on the existing lot history for the Recipient.

**\*\*\*\*\*THIS SECTION MUST BE COMPLETED FOR EACH RECIPIENT IN THE EVENT OF MULTIPLE RECIPIENTS\*\*\*\*\***

**SECTION 3: (RECIPIENT Substitute W-9 Form)**

*(to be completed by the person or entity RECEIVING the shares)*

**This section is NOT required to be completed and submitted in order for the transfer request to be acted upon by WCST.**

However, if submitted, the **RECIPIENT** must complete and sign this section. In the absence of this section being submitted along with your transfer request, the **RECIPIENT** should provide this information in a timely fashion. Without certification the **RECIPIENT** will not have online access to view their holdings. If this certification is not completed and there is any type of cash distribution (e.g., cash dividend) made to this **RECIPIENT**, US Back-up Withholding at the applicable rate will be applied to that distribution. All shareholders are urged to complete the tax certification.

- If you are requesting to transfer shares to multiple Recipients, each Recipient should complete a copy of this section. Compile your transfer request with each Section 3 immediately following each Recipient’s Section 2.
- Only individuals with a US Tax Identification Number can complete the below Substitute W-9 form.
- If the **RECIPIENT** is a non-US individual and does not have a US Tax Identification Number, a W-8BEN certification must be completed.
- **RECIPIENT** must complete all sections if this Substitute W-9 form is being submitted with this transfer request.
- The Tax Identification Number supplied must match the IRS records for the individual/entity of the **RECIPIENT** as noted in Section 2 (RECIPIENT INFORMATION) of this form.
- The definition of a U.S. Person as noted in Part II, (3) below is defined partially as; “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 201.7701-7) Additional information on this and any other sections of this form can be found by visiting the IRS website.
- If additional instructions to complete this Substitute W-9 form or if additional information on the “Certification Instructions” section below is needed, please visit the IRS website for additional instructions on completing a W-9 form.

**Substitute W-9 Form**

Name (As shown on your income tax return)

**DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE  
PAYER’S REQUEST FOR TAXPAYER IDENTIFICATION NUMBER**  
*(to be completed by the person receiving the shares)*

Business Name (if different from above)

Address (number, street, and apt, or suite no.)

**Check Appropriate Box:**     Individual/Sole Proprietor     Corporation     Partnership  
Limited Liability Company. Enter the tax classification (D=Disregarded Entity), C=Corporation, P= Partnership ⇔ \_\_\_\_\_  
Other (see instructions)⇔ \_\_\_\_\_

**Part I: Taxpayer Identification Number (TIN) - include dashes (-) where applicable.**

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**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

**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 instructions on Page 4.

<b>Sign Here</b>	Signature of U.S. person	Date
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**SECTION 4: (Transferer Authorization)**

*(to be completed by the person or entity TRANSFERRING the shares)*

The undersigned stockholder noted in Section 2 of this form, or the undersigned authorized representative from the entity noted in Section 2 of this form, hereby irrevocably constitutes and appoints West Coast Stock Transfer Corporation as attorney to transfer the shares based on this Stock Transfer Form, with full power of substitution in the premises.

*Each registered owner of the account noted in Section 1 must sign their name exactly as it appears on the account, or the authorized person(s) must sign in his/her legal capacity for the entity noted in Section 2. In the Transferor is an entity, we require a copy of the most recent corporate resolution or similar authorization document identifying the authorized signatories for the entity to accompany this Stock Transfer Form.*

**\*AFFIX MEDALLION SIGNATURE GUARANTEE**

**Signature:** \_\_\_\_\_

**Signature:** \_\_\_\_\_  
(if applicable)

**Date:** \_\_\_\_\_



**SPECIAL INSTRUCTIONS:**



**IMPORTANT**

- A **Medallion Signature Guarantee** is only required on this form when the certificate(s) presented are not Medallion Signature Guaranteed or there is no accompanying **Stock Power** provided that is Medallion Signature Guaranteed.
- In the event of partial transfers, all remaining shares will remain registered in the name of the **Transferor**.
- Be sure to include payment for this transfer request. Refer to "**Presenter Fee Schedule**" on our website at <http://www.westcoaststocktransfer.com> under the "Forms" tab for a list of current fees. Full payment is required at the time of transfer. If paying by credit card, please include a "**Credit Authorization Form**," also found on our website. If unsure how much this transaction will cost, please call (619) 664-4780.
- Be sure to include a Corporate Resolution for Transferors who are entities. A "**Corporate Resolution – Authorization to Transfer**" is available on our website at <http://www.westcoaststocktransfer.com> under the "Forms" tab.
- Be sure to include the original stock certificate(s) identified on page 1.
- Unless otherwise specified within the Special Instructions section above, all newly issued certificates will be shipped to the address of the registered shareholder.