



721 N. Vulcan Ave. Ste. 106  
 Encinitas, CA 92024  
 (619) 664-4780 p |(760) 452-4423 f  
 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: CERTIFICATES TO BE TRANSFERRED

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

#### -----TRANSFEROR INFORMATION-----

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(Transferor Name - As it appears on your certificate)

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(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	<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.

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

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

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

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

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

**SECTION 2: NEW SHAREHOLDER 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 \_\_\_\_\_

\_\_\_\_\_  
(Recipient Name)

\_\_\_\_\_  
(Address -Street, City, State, ZIP)

\_\_\_\_\_  
(Daytime Phone Number)

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

\*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**-----

\_\_\_\_\_  
(Total Shares Transferring to Above Recipient)

\_\_\_\_\_  
(Optional - Special Instructions)

**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: TRANSFEROR AUTHORIZATION**

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

The undersigned stockholder noted in Section 1 of this form, or the undersigned authorized representative from the entity noted in Section 1 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 1. 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.*

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

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

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

**\*AFFIX MEDALLION SIGNATURE GUARANTEE**



**SPECIAL INSTRUCTIONS:**

Empty box for 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.