



July 2, 2019

County of Arapahoe  
C/O Robert Hill  
5334 South Prince Street  
Littleton, CO 80120

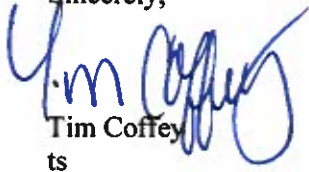
To Whom It May Concern:

Thanks for taking the time to talk with me regarding the offer to lease minerals from Border Resources, please find enclosed an Oil and Gas Lease containing the terms of \$2,500.00 per net mineral acre, a Three (3) year lease term, and a One-Fifth (1/5<sup>th</sup> or 20.00%) royalty. Said lease also contains the option to extend the primary term for an additional two (2) years from expiration at the same bonus per acre. This is a paid-up lease, where all stated dollar amounts per acre are in payment for the respective lease term, not per year. To complete this lease, sign it in front of a notary public and send it back to us in the envelope provided.

Also enclosed is a Sixty-day (60) payment agreement in the amount of Two Thousand Five Hundred Fifty and 00/100 Dollars (\$2,550.00) (1.02000000 net mineral acres @ \$2,500.00/acre). A check will then be sent out within 60 business days of receipt of the above-mentioned oil and gas lease to the address listed on the lease upon verification of your ownership interest. **The net acreage listed on said payment agreement is an estimate, and payment is subject to title and shall be made based on the actual interest owned by lessor.** Please sign the enclosed payment agreement and return it with the executed lease. Also, please complete the enclosed form W-9 for income tax purposes.

Please review the lease as to the accuracy of your name, address and the legal descriptions. I will follow up with you to make sure the lease arrived as discussed. **If you have any questions or if there are any changes that need to be made, please feel free to contact me at timcoffey33@gmail.com or (303)-905-3959.** Thank you for all your help and time in this matter.

Sincerely,



Tim Coffey  
ts

PO Box 9979 • Fargo, ND 58106  
office 701.639.2305 • fax 701.540.0363



# Border Resources, LLC

3309 Fiechtner Dr., Ste. C, Fargo, ND 58103  
Phone: (701) 639-2305 FAX: (701) 540-0363

## Payment Agreement Letter Lessee Copy

July 2, 2019

County of Arapahoe  
C/O Robert Hill  
5334 South Prince Street  
Littleton, CO 80120

RE: Payment of Oil and Gas Lease  
Client: **Kiowa Creek Resources, LLC**  
Prospect: Kiowa Creek  
KC Draft #: 7184

### Township 5 South, Range 63 West

Section 8: 1.02 acres, more or less, being the South 17 feet of the North 57 feet of the Northeast quarter, except any portions thereof described in Arapahoe County Records Volume 162, Page 38, Volume 246, Page 154, Volume 257, Page 422, and Volume 2826, Page 723, being the same land described in that certain Special Warranty Deed dated November 10, 2004, recorded at Reception #B4202245 on November 19, 2004, Arapahoe County, Colorado Clerks and Recorders Records

To Whom It May Concern:

It is agreed and understood that as payment for the Oil and Gas lease dated the 2nd day of July, 2019, by and between County of Arapahoe, a political subdivision of the State of Colorado, whose post office address is 6924 S. Lima St., Centennial, CO 80112, Lessor (whether one or more) and **Kiowa Creek Resources, LLC** whose post office address is **P.O. Box 370170, Denver, CO 80237**, Lessee, Border Resources shall remit to the lessor within 60 business days of receipt of the above mentioned oil and gas lease a check in the amount of \$2,550.00 as 100% consideration for the above mentioned oil and gas lease

Said payment being in the amount of \$2,500.00 per net mineral acre and meant to cover 1.02000000 net mineral acres as owned by Lessor.

**It is agreed and understood that the net acreage listed above is an estimate, and that this payment is subject to approval of title and lease form. Payment shall be made based on the actual interest owned by lessor.**

Sincerely,



Tressa N. Sperling  
Petroleum Landman

County of Arapahoe, a political subdivision of the State of Colorado

By:  
Its:

Date



**OIL AND GAS LEASE**

THIS AGREEMENT, Made and entered into this 2nd day of July, 2019, by and between, County of Arapahoe, a political subdivision of the State of Colorado, hereinafter called "Lessor" (whether one or more), whose address is 6924 S. Lima St., Centennial, CO 80112, and Kiowa Creek Resources, LLC, a Colorado limited liability company, hereinafter called "Lessee", whose address is P.O. Box 370170, Denver, Colorado, 80237.

WITNESSETH, That the Lessor, for and in consideration of Ten & more Dollars cash in hand paid (the "Bonus Consideration"), the receipt of which is hereby acknowledged, and the covenants and agreements hereinafter contained, has granted, demised, leased and let, and by these presents does grant, demise, lease and let exclusively unto the said Lessee, the land hereinafter described, with the exclusive right for the purpose of drilling, mining, exploring by geophysical and other methods, and operating for and producing there from oil, gas and all other hydrocarbons of whatsoever nature or kind, specifically including shale gas, coal bed methane and any and all substances produced in association therewith from shale and coal-bearing formations, with rights of way and easements for laying pipelines, and erection of structures thereon to produce, save and take care of said products, all that certain tract of land situated in Arapahoe County, State of Colorado, described as follows, to-wit:

**Township 5 South, Range 63 West of the 6th P.M.**

Section 8: 1.02 acres, more or less, being the South 17 feet of the North 57 feet of the Northeast quarter, except any portions thereof described in Arapahoe County Records Volume 162, Page 38, Volume 246, Page 154, Volume 257, Page 422, and Volume 2826, Page 723, being the same land described in that certain Special Warranty Deed dated November 10, 2004, recorded at Reception #B4202245 on November 19, 2004, Arapahoe County, Colorado Clerks and Recorders Records

Containing 1.02 acres, more or less

1. It is agreed that this lease shall remain in force for a term of three (3) years from this date and as long thereafter as oil, gas, and all other hydrocarbons of whatsoever nature or kind, specifically including, without limitation, shale gas, coal bed methane and any and all substances produced in association therewith from shale and coal-bearing formations, is produced from said leased premises or on acreage pooled therewith, or drilling operations are continued as hereinafter provided. If, at the expiration of the primary term of this lease, oil or gas is not being produced on the leased premises or on acreage pooled therewith but Lessee is then engaged in drilling or reworking operations thereon, then this lease shall continue in force so long as operations are being continuously prosecuted on the leased premises or on acreage pooled therewith; and operations shall be considered to be continuously prosecuted if not more than one hundred eighty (180) days shall elapse between the completion or abandonment of one well and the beginning of operations for the drilling of a subsequent well. If after discovery of oil or gas on said land or on acreage pooled therewith, the production thereof should cease from any cause after the primary term, this lease shall not terminate if Lessee commences additional drilling, testing, completing, re-completing, re-working, deepening, plugging back or repairing operations within one hundred eighty (180) days from date of cessation of production or from date of completion of dry hole. If oil or gas shall be discovered and produced as a result of such operations at or after the expiration of the primary term of this lease, this lease shall continue in force so long as oil or gas is produced from the leased premises or on acreage pooled therewith.
2. This is a PAID-UP LEASE. In consideration of a Bonus Consideration, Lessor agrees that Lessee shall not be obligated, except as otherwise provided herein, to commence or continue any operations during the primary term. Lessee may at any time or times during or after the primary term surrender this lease as to all or any portion of said land and as to any strata or stratum by delivering to Lessor or by filing for record a release or releases, and be relieved of all obligation thereafter accruing as to the acreage surrendered.
3. In consideration of the premises the said Lessee covenants and agrees:
  - 1st. To deliver to the credit of Lessor, free of cost, in the pipeline to which Lessee may connect wells on said land, the equal One-Fifth (1/5th or 20.00%) part of all oil produced and saved by Lessee from the leased premises, but less Lessor's proportionate share of all post production costs and in addition to, the Lessor's proportionate share of all production, severance, and ad valorem taxes.
  - 2nd. To pay Lessor One-Fifth (1/5th or 20.00%) of the gross proceeds each year, payable quarterly, for the gas from each well produced and saved by Lessee where gas only is found, while the same is being used off the premises, based upon the market value at the mouth of the well, and if used in the manufacture of gasoline a royalty of One-Fifth (1/5th or 20.00%), payable monthly at the prevailing market rate for gas computed at the mouth of the well, but less Lessor's proportionate share of all post production costs and in addition to, the Lessor's proportionate share of all production, severance, and ad valorem taxes.
  - 3rd. To pay Lessor for gas produced and saved by Lessee from any oil well and used off the premises or in the manufacture of gasoline or any other product a royalty of One-Fifth (1/5th or 20.00%) of the proceeds, at the mouth of the well, payable monthly at the prevailing market rate, but less Lessor's proportionate share of all post production costs and in addition to, the Lessor's proportionate share of all production, severance, and ad valorem taxes.
4. Where gas from a well capable of producing gas only is not sold or used, Lessee may pay or tender as royalty to the royalty owners One Dollar (\$1.00) per year per net royalty acre retained hereunder, such payment or tender to be made on or before the anniversary date of this lease next ensuing after the expiration of one hundred eighty (180) days from the date such well is shut in and thereafter on or before the anniversary date of this lease during the period such well is shut in. If such payment or tender is made, it will be considered that gas is being produced within the meaning of this lease.
5. If said Lessor owns a less interest in the above-described land than the entire and undivided fee simple estate therein, then the royalties (including any shut-in gas royalty) herein provided for shall be paid the said Lessor only in the proportion which Lessor's interest bears to the whole and undivided fee.
6. Lessee shall have the right to use, free of cost, gas, oil and water produced on said land for Lessee's operation thereon, except water from the wells of Lessor.
7. When requested by Lessor, Lessee shall bury Lessee's pipelines below plow depth.
8. No well shall be drilled nearer than 500 feet to the house or barn now on said premises without written consent of Lessor.
9. Lessee shall pay for damages caused by Lessee's operations to growing crops on said land.
10. Lessee shall have the right at any time to remove all machinery and fixtures placed on said premises, including the right to draw and remove casing.
11. Except as otherwise expressly provided herein, the rights and estate of Lessor and Lessee hereunder may be assigned in whole or part, from time to time, as to any mineral or horizon, in the sole discretion of Lessor or Lessee, as the case may be, but no change or division in ownership of Lessor's land, rentals, or royalties, or Lessor's interest hereunder, however accomplished, shall operate to enlarge or diminish the obligations or rights of Lessee or Lessor hereunder. Additionally, no change in ownership of Lessor's interest (by assignment or otherwise) shall be binding on Lessee until Lessee has been furnished with notice, consisting of certified copies of all recorded instruments or documents and other information necessary to establish a complete chain of record title from Lessor, and then only with respect to payments thereafter made. No other kind of notice, whether actual or constructive, shall be binding on Lessee. No present or future division of Lessor's ownership as to different portions or parcels of said land shall operate to enlarge the obligations or diminish the rights of Lessee, and all Lessee's operations may be conducted without regard to any such division. If all or any part of this lease is assigned, no leasehold owner shall be liable for any act or omission of any other leasehold owner.

12. Lessee, at its option, is hereby given the right and power at any time and from time to time as a recurring right, either before or after production, as to all or any part of the land described herein and as to any one or more of the formations hereunder, to pool or unitize the leasehold estate and the mineral estate covered by this lease with other land, lease or leases in the immediate vicinity for the production of oil and gas, or separately for the production of either, when in Lessee's judgment it is necessary or advisable to do so, and irrespective of whether authority similar to this exists with respect to such other land, lease or leases. Likewise, units previously formed to include formations not producing oil or gas may be reformed to exclude such non-producing formations. The forming or reforming of any unit shall be accomplished by Lessee executing and filing of record a declaration of such unitization or reformation, which declaration shall describe the unit. Any unit may include land upon which a well has theretofore been completed or upon which operations for drilling have theretofore been commenced. Production, drilling or reworking operations or a well shut in for want of a market anywhere on a unit which includes all or a part of this lease shall be treated as if it were production, drilling or reworking operations or a well shut in for want of a market under this lease. In lieu of the royalties elsewhere herein specified, including shut-in gas royalties, Lessor shall receive on production from the unit so pooled royalties only on the portion of such production allocated to this lease; such allocation shall be that proportion of the unit production that the total number of surface acres covered by this lease and included in the unit bears to the total number of surface acres in such unit. In addition to the foregoing, Lessee shall have the right to unitize, pool, or combine all or any part of the above described lands as to one or more of the formations there under with other lands in the same general area by entering into a cooperative or unit plan of development or operation approved by any governmental authority and, from time to time, with like approval, to modify, change or terminate any such plan or agreement and, in such event, the terms, conditions, and provisions of this lease shall be deemed modified to conform to the terms, conditions, and provisions of such approved cooperative or unit plan of development or operation and, particularly, all drilling and development requirements of this lease, express or implied, shall be satisfied by compliance with the drilling and development requirements of such plan or agreement, and this lease shall not terminate or expire during the life of such plan or agreement. In the event that said above described lands or any part thereof, shall hereafter be operated under any such cooperative or unit plan of development or operation whereby the production therefrom is allocated to different portions of the land covered by said plan, then the production allocated to any particular tract of land shall, for the purpose of computing the royalties to be paid hereunder to Lessor, be regarded as having been produced from the particular tract of land to which it is allocated and not to any other tract of land; and the royalty payments to be made hereunder to Lessor shall be based upon production only as so allocated. Lessor shall formally express Lessor's consent to any cooperative or unit plan of development or operation adopted by Lessee and approved by any governmental agency by executing the same upon request of Lessee. If any leasehold or mineral estate covered by this lease is pooled or unitized in such manner as described above, Lessee shall notify Lessor in writing within fifteen (15) business days of the effective date of such pooling or unitization.

13. All express or implied covenants of this lease shall be subject to all Federal and State Laws, Executive Orders, Rules or Regulations, and this lease shall not be terminated, in whole or in part, nor Lessee held liable in damages, for failure to comply therewith, if compliance is prevented by, or if such failure is the result of, any such Law, Order, Rule or Regulation.

14. ~~Lessor hereby warrants and agrees to defend the title to the lands herein described against the claims of all persons whomsoever, and agrees that the Lessee shall have the right at any time to redeem for Lessor, by payment, any mortgages, taxes or other liens on the above described lands, in the event of default of payment by Lessor, and be subrogated to the rights of the holder thereof; and the undersigned Lessors, for themselves and their heirs, successors and assigns, hereby surrender and release all right of dower and homestead in the premises described herein, insofar as said right of dower and homestead may in any way affect the purposes for which this lease is made, as recited herein.~~

15. If at the end of the primary term, this lease is not maintained in effect under the terms herein, then Lessee shall have the option to extend this lease as to all or any part of the lands for an additional two (2) years commencing on the date that this lease would have expired but for the extension. Lessee may exercise its option by paying or tendering to Lessor, at the address listed herein, not less than ten (10) days prior to the expiration of the original primary term, an amount based upon the original Bonus Consideration paid per net mineral acre multiplied by the number of net mineral acres owned by Lessor to which Lessee desires to extend its lease rights hereunder. If Lessee exercises this option, the primary term of this lease shall be considered to be continuous commencing on the date of the lease and continuing from that date to the end of the extended primary term. If at the expiration of the original primary term of this lease, operations are being conducted to maintain this lease, then Lessee shall have a period of one hundred eighty (180) days after said operations cease, or one hundred eighty (180) days from the expiration of any other continuation of the primary term granted under the terms of this lease, from which to exercise this option to extend the lease.

16. Should any one or more of the parties hereinabove named as Lessor fail to execute this lease, it shall nevertheless be binding upon all such parties who do execute it as Lessor. The word "Lessor," as used in this lease, shall mean any one or more or all of the parties who execute this lease as Lessor. All the provisions of this lease shall be binding on the heirs, successors and assigns and successive assigns of Lessor and Lessee, and by all persons or parties claiming by, through or under Lessor or Lessee.

17. It is the intent of the parties that the Lessor is leasing to the Lessee all mineral acres owned by Lessor within the Sections shown on the lease, whether described correctly or not.

IN WITNESS WHEREOF, this instrument is executed and effective as of the date first above written.

**For additional terms see Addendum attached to and made part of this Oil and Gas Lease.**

LESSOR(S):

**County of Arapahoe, a political subdivision of the State of Colorado**

By:  
Its:

STATE OF Colorado )  
 ) SS Corporate  
COUNTY OF Arapahoe )

BEFORE ME, the undersigned, a Notary Public, in and for said County and State, on this \_\_\_\_\_ day of \_\_\_\_\_, 2019, personally appeared \_\_\_\_\_ to me known to be the identical person who subscribed the name of the maker thereof to the foregoing instrument as its \_\_\_\_\_ and acknowledged to me that he executed the same as \_\_\_\_\_ free and voluntary act and deed and as the free and voluntary act and deed of such corporation by authority of its Board of Directors, for the uses and purposes therein set forth.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my notarial seal the day and year above written.

( S E A L )

\_\_\_\_\_  
Notary Public  
My Commission Expires: \_\_\_\_\_

## ADDENDUM

This Addendum is attached to and made part of that certain Oil and Gas Lease "the Lease", dated **July 2, 2019**, by and between **County of Arapahoe, a political subdivision of the State of Colorado**, hereinafter called "Lessor" (whether one or more), whose address is **6924 S. Lima St., Centennial, CO 80112**, and **Kiowa Creek Resources, LLC**, a Colorado limited liability company, hereinafter called "Lessee", whose address is P.O. Box 370170, Denver, Colorado, 80237, for lands situated in **Arapahoe** County, State of Colorado.

**A. NO SURFACE OPERATIONS**

Lessee is prohibited from drilling on the leased land and from performing any other surface operations. It is expressly agreed notwithstanding any other contrary provisions contained in the lease or this addendum to the Lease and understood that any such well must be located on property other than the leased premises. It is further agreed and understood that Lessee shall have the right to drill and operate directional and/or horizontal wells under said land, irrespective of the bottom hole locations of said wells and to have access to the road rights-of-way. Lessor hereby grants to Lessee a subsurface easement for all purposes associated with such directional and/or horizontal wells. Without Lessor's written consent, Lessee shall not lay any pipelines, erect any structures, or otherwise disturb the surface of the leased premises. Lessee will not interfere with the Lessor's use of the leased land as a road right-of-way.

**B. VERTICAL PUGH CLAUSE**

Two (2) years following the expiration of the primary term of this lease (or the expiration of any extension or renewal of the primary term), whichever occurs last, in the event a portion or portions of the leased premises is pooled or unitized with other land so as to form a pooled unit or units. This lease may be maintained in force as to any land covered hereby and not included in such unit or units in any manner provided for herein.

**C. NO WARRANTY**

Lessor does not warrant title to the leased premises. This lease is subject to all prior liens, encumbrances and grants of record and to all apparent easement and other uses.

**D. SHUT-IN ROYALTY**

After the end of the primary term, this lease may not be maintained in force solely by reason of shut-in royalty payments, as provided heretofore, for any one period exceeding more than two (2) consecutive years.

**E. NOTICE OF ASSIGNMENT**

Lessee shall notify Lessor in writing of Lessee assigns all or a portion of this lease, or an undivided interest therein, to a third party(s).

**F. INDEMNITY**

Lessee indemnifies Lessor and agrees to hold Lessor harmless from liability, loss, damage, and cost arising out of claims By persons or entities other than Lessor and its invitees for injury to person or property caused by Lessee's operations conducted hereunder.

LESSOR(S):

**County of Arapahoe, a political subdivision of the State of Colorado**

By: \_\_\_\_\_

Its:

LESSEE:

**Kiowa Creek Resources, LLC**



\_\_\_\_\_  
**Dustin Spering, Duly Authorized Agent**





## Request for Taxpayer Identification Number and Certification

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

▶ Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

Print or type. See Specific Instructions on page 3.	<p><b>1</b> Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.</p> <hr/> <p><b>2</b> Business name/disregarded entity name, if different from above</p> <hr/> <p><b>3</b> 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.</p> <p> <input type="checkbox"/> Individual/sole proprietor or single-member LLC                 <input type="checkbox"/> C Corporation                 <input type="checkbox"/> S Corporation                 <input type="checkbox"/> Partnership                 <input type="checkbox"/> Trust/estate  <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____  <small>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.</small>  <input type="checkbox"/> Other (see instructions) ▶ _____         </p> <p><b>4</b> Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):</p> <p>Exempt payee code (if any) _____</p> <p>Exemption from FATCA reporting code (if any) _____</p> <p style="font-size: small;">(Applies to accounts maintained outside the U.S.)</p>
	<p><b>5</b> Address (number, street, and apt. or suite no.) See instructions.</p> <hr/> <p><b>6</b> City, state, and ZIP code</p> <hr/> <p><b>7</b> List account number(s) here (optional)</p>
	Requester's name and address (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					
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> <td style="width: 5%; border: 1px solid black; text-align: center;">-</td> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> <td style="width: 5%; border: 1px solid black; text-align: center;">-</td> <td style="width: 40%; border: 1px solid black; height: 20px;"></td> </tr> </table>		-		-	
	-		-		
or					
Employer identification number					
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> <td style="width: 5%; border: 1px solid black; text-align: center;">-</td> <td style="width: 70%; border: 1px solid black; height: 20px;"></td> </tr> </table>		-			
	-				

### 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.

<b>Sign Here</b>	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](http://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.*

