



Stock Power Form for transferring shares, changing names, or adding a beneficiary

Section A: Current Owner Information A new form is needed for each account and company of stock for which you are transferring.

1. FOR VALUE RECEIVED, the undersigned does (do) hereby sell, assign, and transfer to the party(ies) named in Section D, the following shares of

_____ Company of Stock

3. Current Names and Address on Account

2. Current Account Number or Social Security Number

Section B: Shares to be Transferred Please write the number of shares to be transferred or select the box to transfer all shares.

Transfer **ALL** shares (if checked, skip lines 4, 5, and 6)

4. Number of Direct Registration shares to be transferred

 .

5. Number of Plan shares to be transferred

 .

6. Number of Certificate shares to be transferred
(If your certificates are lost, please fill out line 7)

 .

7. I lost my Certificate(s) for _____ shares and require assistance in replacing them.

8. Replace all uncashed checks into: New owner's name or Current name on account

When transferring to multiple accounts, checks will be reissued into the current name on the account.

Section C: Medallion Signature Guarantee

All current owners or authorized individual(s) must sign their name and have the signature guaranteed by a member of a Medallion Stamp Program. An authorized individual must write their capacity (title) in the space below. The Medallion Guarantor may require additional documentation. The undersigned does (do) irrevocably constitute and appoint Wells Fargo Bank, N.A., attorney to transfer the said stock on the books of said Company with full power of substitution in the premises.

Signature of all registered owners or legal representatives:

X _____

X _____

Title of legal representatives:

Note to Guarantor: Medallion stamp must be fully legible and must not be dated or annotated.



Section D: New Owner/Registration Information A separate page two is needed when transferring to multiple accounts.

If you are transferring to more than one account, write in the number of shares to transfer into the account below. _____

New account type (check only one box below)

- Individual: Complete A, C, I Joint Tenancy: Complete A, C, D, I Tenants in Common: Complete A, C, D, I
 Estate: Complete A, C, H, I Trust: Complete A, C, G, H, I Tenants by the Entirety: Complete A, C, D, I
 Custodian for Minor: Complete A, C, D, E, I TOD Beneficiary: Complete A, C, D (if applicable), H, I
 Corporation or LLC: Complete A, C, I and check one: C Corporation S Corporation Partnership
 Other: Enter Type of Registration, complete A, C, I, and any other applicable boxes _____

A. Social Security/Employer Identification Number

Check one box

B. Transfer shares into existing account number (if applicable)

SSN EIN

C. New Owner/Custodian/Trustee/Executor/Other (First Name, Middle Initial, Last Name)

D. Joint Owner/Minor/Second Trustee/Other (First Name, Middle Initial, Last Name)

E. Minor's State of Residence

F. Joint Owner/Third Trustee/Other (First Name, Middle Initial, Last Name)

G. Date of Trust (MMDDYYYY)

H. Name of Trust/Estate/TOD Beneficiary

I. Address for new account including city, state and zip code

Section E: Substitute Form W-9 To be completed by the new owner.

(Rev. 12/14)

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, (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 in the instructions). 4. The FATCA code entered on this form (if any) indicating that the payee is exempt from FATCA reporting is correct. (This does not apply to accounts located in the U.S.)

Signature: _____ Date: _____

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.

Section F: Cost Basis Information Complete this section if you are transferring shares due to a deceased shareowner.

Date of Death or Alternate valuation date (MMDDYYYY)

Fair Market Value per share (see the Cost Basis FAQs for additional information)

\$

If the shares were held jointly, what was the number of shares the decedent had interest in? _____

Section G: Online Access For the new account.

- Check the box to receive instructions for online access. An Authentication ID and sign up instructions will be mailed to the address in Section D. Some restrictions may apply. Online account access is not available for accounts registered in the name of a Corporation, Partnership, Investment Club, Bank, or Brokerage firm where multiple individuals are authorized to perform transactions.

Alterations, corrections, and/or white out on the Stock Power Form are not acceptable.

How to complete a Stock Power Form

Section A: Current Owner Information

This is the account the shares are being transferred from:

1. Enter the name of the company of stock you are transferring. A separate Stock Power Form is needed for each account and company of stock you are transferring.
2. List the 10 digit account number or social security number for the current account.
3. List the names and address on the current account.

Section B: Shares to be Transferred

Check the first box only if you are transferring all shares. If checked, skip lines 4, 5, and 6.

4. Enter the number of Direct Registration shares being transferred or leave blank. These shares are held electronically.
5. Enter the number of Plan shares being transferred or leave blank. These shares are held electronically.
6. Enter the number of certificate shares being transferred or leave blank. These shares have been issued as paper stock certificates and must be mailed with your Stock Power Form.
7. Enter the number of shares lost. If this doesn't apply, leave blank.
8. Check one box to have all outstanding checks replaced in either the new owner's name or the current owner's name. If the shares will be going to multiple new owners the checks must be reissued into the current names on the account.

Section C: Medallion Signature Guarantee

All owners must sign their name and have their signature guaranteed in the medallion format. If an owner is unable to sign, a legal representative such as a Power of Attorney, Custodian, or Successor Trustee may sign on behalf of the shareowner. List the title of the legal representative below their signature.

Section D: New Owner/Registration Information

Multiple accounts only: Leave blank unless transferring to multiple new accounts. Enter the number of shares to be transferred to the new account. Complete a separate page 2 for each additional new account.

New account type: Select the box that fits the type of registration.

- A. Enter the 9 digit social security or Employer Identification number for the new account and then check the applicable box. If there are multiple owners, enter the number you would like the income reported under. Only one number is allowed per account.
- B. If you are transferring shares to an existing account, enter the 10 digit account number and then skip lines C through I. If this does not apply, leave blank and a new account number will be created.
- C. Enter the name of the New Owner, Custodian, or Trustee.
- D. If applicable, enter the Joint Owner, the Minor, or Second Trustee's name.
- E. If transferring to a Custodial account, enter the Minor's state of residence.
- F. If applicable, enter the Joint Owner, or Third Trustee's name.
- G. If applicable, enter the date of the Trust.
- H. If applicable, enter the name of the Trust, the estate name, or the TOD beneficiary's name. Only one TOD beneficiary is allowed per account.
- I. Enter the address for the new account.

Section E: Substitute Form W-9

The new owner, whose SSN or EIN is listed on line A, must sign and date this section.

Section F: Cost Basis Information

Complete this section only when transferring shares due to a deceased shareowner. See the enclosed "Frequently Asked Questions about Cost Basis" for further information.

Enter the Date of Death and the Fair Market Value (FMV) on the valuation date. The FMV will be a dollar amount. The date of the FMV is not needed.

For shares held jointly: Enter the number of shares in which the decedent had interest in.

Section G: Online Access

Check the box to receive instructions for online account access. An Authentication ID and sign up instructions will be mailed to the address in Section D. Some restrictions may apply.

See FAQs for further details and explanations.

Frequently asked questions about transferring stock

Listed below are answers to frequently asked questions regarding:

- Account balance information
- Stock certificates
- Stock power form
- Types of account registrations
- Registration questions

How do I find the current balance?

If you own certificates, the number of shares owned is printed on the front of the certificate. If the shares are held electronically in the Plan or Direct Registration, please refer to the most recent statement for the current balance.

If you do not have a statement or know how the shares are held, please contact us for further instructions.

What if I can't find the certificates?

The stock certificates will need to be replaced before a transfer is completed. There may be a fee or additional documents required to replace lost certificates.

Should I sign the back of the certificates?

For security purposes, we recommend you do not sign the back of the stock certificates.

Will I get a new stock certificate?

After the transfer is completed all shares will be held electronically in the new account. A certificate may be issued upon request for participating companies. You can request to have a certificate issued by including a written request with your transfer paperwork.

What is a Medallion Signature Guarantee?

A Medallion Signature Guarantee is a stamp from an eligible Guarantor Institution, such as a bank or a brokerage. To get the stamp, you will need to bring the Stock Power Form to the eligible Guarantor and complete Section C in their presence. We suggest contacting your Guarantor Institution for their stamp requirements.

Please note the stamp must be legible and may not be dated or annotated (noted). A Notary Seal is not a substitute for a Medallion Signature Guarantee.

How do I transfer stock to multiple new owners?

Complete page one of the Stock Power Form, and then complete a separate page two for each new account. Each completed form will need to have the exact number of shares (not a percentage), the full registration (names on the account), address, and social security or Tax Payer ID number for each new account.

Please note that the Stock Power Form must be completed for each account number and for each company of stock you are transferring.

How can I get the outstanding checks reissued?

Complete number 8 on the Stock Power Form. When checks are reissued, all outstanding checks in the account are cancelled. We suggest contacting your financial institution (bank) for their check cashing requirements.

How do I transfer shares if I live outside the United States?

If you live outside the United States and are unable to obtain a Medallion Signature Guarantee, please contact us for further instructions.

Is there a limit to the amount of shares I can transfer?

If the value of the shares exceeds \$14 million, please contact us for further assistance.

What is a Substitute Form W-9?

A Substitute Form W-9 is an IRS tax form that certifies the social security number or Employer ID Number for a United States citizen (including a resident alien). A W-9 is required for each new account.

What happens if the W-9 is not completed?

Accounts without a current W-9 on file will be subject to federal tax withholdings which will be deducted from sale proceeds and dividends. To prevent withholding, it is important to complete Section E on the Stock Power Form.

If a Substitute Form W-9 is not submitted at the time of the transfer, a new form will be mailed to the new address on record.

What are the different ways I can register my stock?

Shareowners have a number of ways to register their stock. Some of the more common types of ownership are listed below.

Individual: Only one individual name is listed on the account. Upon the death of the individual the shares are subject to probate proceedings.

Joint Tenant: Two or more individuals are listed on the account. Upon the death of one joint owner, the survivors are entitled to the shares.

Tenants by the Entirety: A form of ownership recognized by certain states as an appropriate form of registration for a married couple. Upon the death of one spouse, the survivor is entitled to the shares.

Tenants in Common: A form of ownership where two or more individuals are listed on the account. Each tenant owns an undivided interest. Upon the death of one tenant, the decedent's ownership passes to the heirs of the decedent's estate and not the surviving owners on the account.

TOD Beneficiary (Transfer on Death): A form of individual or joint tenant ownership where a beneficiary has been designated. Only one beneficiary can be designated per account registration. Upon the death of the security owners, the ownership passes to the TOD beneficiary. TOD is not offered outside of the United States.

Custodial: A form of ownership that can be established for a minor who has not reached the age of majority as defined by the laws of their state of residence. We do not recommend registrations in a minor's name alone. A custodial registration may be created under the Uniform Transfer to Minors Act (UTMA) for their state. UTMA has replaced the Uniform Gift to Minors Act (UGMA) in most states for new accounts.

Trust: A form of ownership governed by a trust agreement created during the lifetime of a grantor or created under a decedent's will. The account registration must include the names of the Trustees, the name of the Trust, and the date of the Trust. The date must be the original Trust date and not an amendment date. A date will not be applicable for a Trust which falls under a will.

Estate: A registration used by the court-appointed executor or personal representative for the decedent's estate. The registration must include the name of the executor or personal representative and the name of the estate. The representative listed on an estate registration has the authority to make changes and perform transactions on the account. Example: John Smith Executor for the estate of Jane Smith.

Can I add a beneficiary to my account?

You can choose a TOD Beneficiary (Transfer on Death) registration which will allow a beneficiary to be named.

How do I remove the Custodian if I am now over the age of majority?

If you have reached the age of majority, complete a Stock Power Form to create a new account. While getting a Medallion Signature Guarantee in Section C, please sign the Stock Power Form as your name is listed on the current account. The registered custodian does not need to sign the form.

If I have changed my name, how do I change my registration?

To change the name on the account, complete the Stock Power Form to create a new account. While getting a Medallion Signature Guarantee in Section C, please sign your name as listed on the current account, and sign again using your new name, adding "now known as." Example: Jane Doe, now known as Jane Smith.

How do I correct an error in my registration?

You can correct the name on the account by completing the Stock Power Form. While getting a Medallion Signature Guarantee in Section C, please sign your correct name, and again as listed on the current account, adding "incorrectly registered as." Example: Jane Doe incorrectly registered as Janey Doe.

How do I transfer shares when one or more of the Shareowners are deceased?

While getting a Medallion Signature Guarantee stamp in Section C, the legal representative for the estate will sign and list their title. The new account name and registration may be entered in Section D on the Stock Power Form.

When required by the state where the decedent lived, we will also need an Inheritance Tax Waiver.

What is an Inheritance Tax Waiver, and where do I get one?

An Inheritance Tax Waiver is a document issued by the state certifying the estate tax or inheritance tax has been paid or waived by the state. If the decedent was a legal resident of Puerto Rico or one of the states listed below, a Tax Waiver form may be required. To confirm if you will need a Tax Waiver or to get the form, please contact the tax agency of the decedent's state of residence.

- Alabama
- Indiana
- New Jersey
- Ohio
- Rhode Island
- Hawaii
- Missouri
- New York
- Oklahoma
- South Dakota
- Illinois
- Montana
- Pennsylvania
- Tennessee
- West Virginia

How do I transfer shares due to a divorce?

A separate Stock Power Form is required for each new account. Each completed form will need to have the exact number of shares (not a percentage), the full registration (names on the account), address, and social security number for the new account.

How can I sell the shares after the transfer is completed?

You can sell shares by completing the enclosed Sale Request After Transfer Form. This is an optional form for participating companies only. Other sales options may be available after the transfer is completed.

Will account features I have previously selected automatically carry over from the old account to the new account?

When a new account is created, the features on the previous account will not be transferred. If you have dividends paid to a bank account, this will need to be added to your new account. You may request information or enrollment forms for the new account by sending a written request with your transfer paperwork.

Is there a fee to transfer stock?

Wells Fargo Shareowner Services does not charge a fee to transfer shares. There may be a fee to replace a lost stock certificate.

Where can I get additional forms?

You may make photo copies of the blank forms prior to filling them out or you may download additional forms online at shareowneronline.com.

Please note: There can be no corrections, white out, or alterations on either page of the Stock Power Form. If you make an error, you will need to fill out a new form.

Can I fax or email the Stock Power Form?

The original documents must be mailed into our office. We are unable to accept faxed copies or emails of the completed Stock Power Form. The signatures and the Medallion Signature Guarantee stamp must be original.

Will you return the paperwork?

The paperwork submitted for a transfer is not returned.

How will I know when the transfer is completed?

When the transfer has been completed, a statement is sent to the original owner showing the shares have transferred out of the account. A separate statement is sent to the new owners showing the credit of shares.

How can I contact you for other questions?

You can reach us by phone, or send us an email.

- **Phone:** Please call our office toll free at the phone number listed on the enclosed cover letter.
- **Email:** Select **Contact Us** at any time while online at **shareowneronline.com**.

Where do I send my request?

You can mail your completed Stock Power Forms, and any applicable stock certificates by:

- **Regular mail:**
Wells Fargo Shareowner Services
PO Box 64874
St. Paul MN 55164-0874
- **Overnight or courier mail:**
Wells Fargo Shareowner Services
Attn: Imaging Services
1110 Centre Pointe Curve Suite 101
Mendota Heights MN 55120

Frequently asked questions about cost basis

Listed below are answers to frequently asked questions regarding:

- Cost basis
- Covered or non-covered securities
- FMV and transferring specific shares
- Gifts
- Cost basis for a transfer due to a death

What is cost basis?

Cost basis is the original purchase price of your shares plus any related purchase costs. It is used to determine if a gain or loss results upon the sale of shares.

What's required?

Internal Revenue Code (IRC) Section 6045(g) became effective on January 1, 2011, and requires financial institutions to include each customer's adjusted cost basis and to classify any gain or loss as short term or long term when reporting a sale of covered shares to the IRS. To comply with this law, we will maintain cost basis information for covered shares purchased on or after January 1, 2011.

What does "covered securities" mean?

Shares that are defined by the IRS Regulation 1.6045-1(a) (15) are known as covered securities. This regulation applies to most stocks purchased or acquired on or after January 1, 2011.

As of January 1, 2012, the regulation applies to shares acquired in a plan which requires you to reinvest at least 10% of the dividend received in the same stock.

What does "non-covered securities" mean?

Non-covered securities are shares acquired prior to January 1, 2011, or shares transferred from a broker or another transfer agent that were not received with cost basis information. Please see a tax professional for assistance in determining your cost basis on non-covered securities.

What is FMV?

FMV stands for fair market value. The fair market value is the price at which the shares would change hands between a willing buyer and a willing seller. If the shares are traded on the market, the FMV is typically the average between the high and low price on the specific date.

Can I transfer specific shares?

Yes. We will need the acquisition date and the number of shares from the specific lot you would like to transfer. This information may be written on the Stock Power Form, or you may send a letter along with your transfer paperwork.

For example: Transfer 41 shares of XYZ Corporation stock from the lot purchased on January 2, 2009.

We will transfer shares using First In, First Out (FIFO) order unless we receive written instructions asking us to transfer specific shares.

When is a transfer considered a gift?

Typically a transfer of shares is considered a gift as long as there is not a common owner between the old and new account.

How does receiving shares as a gift effect the cost basis?

The cost basis for shares you receive as a gift is typically equal to the donor's cost basis prior to the transfer. If the shares you receive as a gift were covered securities under the IRS cost basis reporting regulations, the cost basis information will be carried from the donor's account into your new account.

In some instances, the cost basis for the gifted shares is determined to be the FMV as of the date of the gift. Please refer to IRS Publication 551 for additional information regarding cost basis of gifted shares.

What is considered the date of the gift?

The date of the gift is generally the date when the donor no longer has dominion or control of the shares.

- **For shares held electronically:** The date of the gift is when Shareowner Services has completed the transfer of ownership in the stock issuer's records.
- **For shares held in stock certificates:** The date of the gift is typically the date when the certificate was delivered to the recipient. Common examples are when a shareowner gives a relative a birthday present of stock certificates or when a shareowner donates stock certificates to a charitable organization.

The recipient may send a letter of instruction providing us the date of the gift. If the instructions are not received, we will use the date of the transfer of ownership in the stock issuer's records.

How does it affect cost basis when a shareowner is deceased?

When shares are transferred because the shareowner is deceased, the authorized representative of the estate determines whether to use the FMV as of the date of death or an Alternate Valuation Date. The same valuation date would then be applied consistently to all assets in the estate.

What is the Alternate Valuation Date?

The alternate valuation date is typically six months from the date of death. If the shares are sold or otherwise disposed of within six months from the date of death, the date of the sale may be used as the alternate valuation date. Please see Internal Revenue Code 2032 and a tax professional for more information on the alternate valuation date.

What if we don't have the information right now?

If the FMV is not provided when the shares are transferred, the shares will be considered uncovered (by the IRS cost-basis reporting regulations).

The representative of the estate may send the missing information to us by mail at a later time and we will adjust the cost basis in the account records.

According to IRC Section 1223(9), a sale or exchange of shares received by inheritance is always considered to be a long term gain or loss.

Does this still apply to me if the shares were registered as a Transfer on Death (TOD)?

Yes. Accounts registered as TOD are not handled by the probate process but are considered part of the deceased shareowner's estate. For that reason, the cost basis of the shares is the FMV on the date of death or the FMV on the alternate valuation date, as determined by the estate representative.

How is cost basis of interests in property determined for joint ownership?

When a married couple own shares together and are registered as joint tenants with right of survivorship (JTWROS) or as tenants by the entirety (TEN ENT), and one of the spouses passes away, the surviving spouse will have a new cost basis for

the shares. The new cost basis will be equal to one half of the cost basis of the shares before the death and one half of the value of the shares included in the deceased spouse's total estate. We will determine the cost basis for the transferred shares by using the FMV on the date of death or by using the FMV on the alternate valuation date, if provided.

When shares are registered jointly as Tenants in Common (TEN COM) or as Joint Tenants (JT TEN), and the joint owners are not married, it cannot be assumed that all tenants owned equal amounts of the shares.

The representative of the estate will need to provide information about the number of shares the decedent had interest in and the FMV per share. We will use this information to adjust the cost basis only for the number of shares that the deceased shareowner had interest in. The cost basis for the other shares owned by the survivor will not be adjusted. It will remain the same as it was before the decedent's death.

How is cost basis of interests in property determined for community property?

In Community Property states, special cost basis step up rules apply and are based on the percentage of the community property assets that are included in the gross estate of the deceased owner. For that reason, the estate representative will need to provide us with the number of shares to be adjusted and the cost basis per share to apply. Please refer to IRS Publication 551 for specific information about this calculation.

Where can I find additional information about Cost Basis?

Additional information is available on our website at shareowneronline.com. We also suggest consulting a tax professional or the IRS directly. Additional information and forms are available on the IRS website at irs.gov

Sale Request After Transfer Form (optional)

Complete this form and return it with your transfer paperwork if you would like to sell shares after the transfer is completed. Please note this is an optional request for companies that allow sales. Additional sales options may be available after the transfer is completed. This form does not need to be returned if you do not want to sell shares.

1. Social Security / Tax ID Number on the New Account:	2. Company Name or Issue of Stock You Are Selling:
3. Names and Address as Registered on the New Account:	

4. Selling shares:

- Sell **ALL** shares transferred to my account. The Plan will terminate. No additional boxes should be checked.
- OR
- Sell _____ Direct Registration shares.
- Sell _____ Plan shares, terminate the Plan, and move remaining full shares to Direct Registration.
- Sell _____ Plan shares but do not terminate the Plan.

Existing accounts only:

- Sell **ALL** transferred and existing shares in my account. The Plan will terminate. No additional boxes should be checked.

5. Direct deposit of sale proceeds to a United States bank account (optional)

If sale proceeds exceed \$10,000 a check will be issued.

- Checking: include a pre-printed voided check or Savings account: include a pre-printed savings deposit slip

ABA/routing number (begins with 0, 1, 2, or 3)

Bank account number

6. Signatures of the registered owners: All owners must sign as they are registered on the account.

Signature

Signature

Please see the reverse side for additional information.

Additional information regarding the Sale Request After Transfer Form

Direct deposit of sale proceeds:

- Provide us your account type, ABA/routing number (begins with 0, 1, 2, or 3), and bank account number.
- Direct deposit requests must include a corresponding pre-printed voided check or pre-printed savings deposit slip.
- If the names on your bank account do not match the names on your stock account, a check will be issued.
- Incomplete information or inaccurate information will result in proceeds being delivered via check.
- If direct deposit is not offered, a check will be issued.
- If sale proceeds exceed \$10,000 a check will be issued.

All requests will be executed in accordance with the terms and conditions defined in your plan documents. Once a sale has been submitted to Shareowner Services, it cannot be modified or cancelled. You are unable to direct the date, time or price at which the shares will be sold. The share price may fall or rise during the period between a request for sale, it's receipt by Shareowner Services, and the actual sale in the open market. This price risk is assumed by the shareowners.

To prevent backup withholdings deducted from the proceeds, be sure the new owner completes the W-9 section on the Stock Power Form.

Mail this form with your transfer paperwork to:

Wells Fargo Shareowner Services
P.O. Box 64874
St. Paul, MN 55164-0874

If using a courier, please mail to:

Wells Fargo Shareowner Services
Attn: Imaging Services
1110 Centre Pointe Curve, Suite 101
Mendota Heights, MN 55120