Fidelity INVESTMENTS®

Backup Withholding Exemption Codes

Use the codes below to populate the Tax Exemption Code field in the Account Registration section of applicable new account applications. The following is an excerpt from the IRS Form W-9. For more information, visit www.irs.gov/formspubs.

Exempt payee code. Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends. Corporations are not exempt from backup withholding for payments made in settlement of payment card or third-party network transactions.

The following codes identify payees that are exempt from backup withholding:

1 An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)

2 The United States or any of its agencies or instrumentalities

3 A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities

4 A foreign government or any of its political subdivisions, agencies, or instrumentalities

5 A corporation

6 A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States

7 A futures commission merchant registered with the Commodity Futures Trading Commission

8 A real estate investment trust

9 An entity registered at all times during the tax year under the Investment Company Act of 1940

10 A common trust fund operated by a bank under section 584(a)

11 A financial institution

12 A middleman known in the investment community as a nominee or custodian

13 A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for…	THEN the payment is exempt for…
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations.
	S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Payments over $600 required to be reported	Generally, exempt payees 1 through 5

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