



Client Account Opening Form

Instructions:

1. Advisors should complete Section A.
2. Advisors *or* their clients should complete Sections B, C and D.
3. All account owners must read the attached Customer Agreement and sign Section E.
4. Account owner must complete and sign the IRS W-9 form.
5. Please have your client send this form back to you, so you can make a copy.
6. You may want to ask your client to also send a signed check to fund this account.
7. If you need assistance, please call 1-888-485-3456.
8. Please send this signed three-page form (and the signed check) to:

FOLIO Institutional
P.O. Box 3068
Merrifield, Va.
22116-3068

A. Account Number

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B. Advisor Information

Advisor's First Name	Middle Initial	Last Name
Advisor's Firm Name		

C. Account Owner Information

Account Owner's First Name	Middle Initial	Last Name
Social Security Number/Tax ID No.	Name of Account	

D. Co-Account Owner Information

Co-Account Owner's First Name	Middle Initial	Last Name
Social Security Number/Tax ID No.	Name of Account	

E. Account Owner Signatures

I certify, under penalty of perjury, that I have read, I understand, and I agree to the terms and conditions set forth in the attached Customer Agreement.

▶ _____ Date _____
Signature: Account Holder/Trustee/Custodian/Executor

▶ _____ Date _____
Signature: Additional Account Holder/Co-Trustee/Co-Custodian/Co-Executor

▶ _____ Date _____
Signature: Additional Account Holder/Co-Trustee/Co-Custodian/Co-Executor

Please Note: All account holders must sign.

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)	
	Business name, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) © <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) ©	
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	
	List account number(s) here (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 your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number
or
Employer identification number

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

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).

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 on page 4.

Sign Here	Signature of U.S. person ©	Date ©
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- c An individual who is a U.S. citizen or U.S. resident alien,
- c A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- c An estate (other than a foreign estate), or
- c A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- c The U.S. owner of a disregarded entity and not the entity,