

**BACKUP WITHHOLDING and TRANSACTION REPORTING REQUIREMENTS
COMBINED W-9, W-8, and 1099-B CERTIFICATIONS**

Name _____

Address _____

WARNING

Unless you complete EITHER the W-9 or the W-8 Sections, i.e., you fail to furnish us with the correct taxpayer identification number or an exemption certificate as a "Foreign Person," we must generally withhold 20% of withdrawals and payments from your account. If this account is exempt from REPORTING on Form 1099-B, complete the 1099-B Section.

W-9 Section

Payer's Request for Identification Number

Part I—For United States Citizens, Legal Entities or Residents. Taxpayer Identification Number. For most individual taxpayers, the taxpayer identification number is the social security number.
NOTICE: For individual, joint, custodian and sole proprietorship the social security number is to be used.

Part II—Initial the box if you are NOT subject to backup withholding under the provision of section 3406(a)(1)(C) of the Internal Revenue code.

Social Security Number _____ - _____ - _____

OR

Employer Identification Number _____ - _____

Initial here _____

OR

W-8 Section

Foreign Person Initial here _____ if this is the account of an EXEMPT FOREIGN PERSON meeting each of the following requirements:

1. You are neither a citizen nor a resident of the United States;
2. You have not been nor plan to be in the U.S. for a period aggregating 183 or more days during the calendar year; and
3. You do not expect to engage in trade or business in the United States with respect to which any gain derived from transactions effected by the broker during that calendar year is effectively connected.

If your mailing address is within the United States, please provide your non-United States address below:

Name _____

Street _____

City _____ Country _____

1099-B CERTIFICATE OF EXEMPTION FROM REPORTING OF SECURITIES AND COMMODITIES TRANSACTIONS

Please complete this section if this account is exempt from the Internal Revenue Service regulations which require that RCG report the account's Commodity and Security transactions on Form 1099-B.

Check category under which exemption is claimed; **Foreign Persons – Complete W-8 above.**

- | | |
|--|---|
| <input type="checkbox"/> Corporation, Domestic | <input type="checkbox"/> Trusts taxed as Corporation |
| <input type="checkbox"/> Corporation, Foreign | <input type="checkbox"/> Bank Common Trust |
| <input type="checkbox"/> Tax Exempt Entity, Section 501(a) | <input type="checkbox"/> Entity registered under the Investment Company Act of 1940 |
| <input type="checkbox"/> Foreign Person, SEE W-8 SECTION ABOVE | <input type="checkbox"/> Real Estate Investment Trust |
| <input type="checkbox"/> Individual Retirement Plan | |
| <input type="checkbox"/> Other _____ | |

CERTIFICATION Under the penalties of perjury, I certify that the information provided on this form is true, correct, and complete for Sections W-9 or W-8 and 1099-B (if applicable).

Signature _____

Date _____

Title (when appropriate) _____

Signature _____

Date _____