

INDIVIDUAL CONSENT & SUBSTITUTE FEDERAL FORM W-9

I hereby consent to include in my GROSS INCOME, as now or hereafter provided in the Federal Income Tax Laws, the stated dollar amount of each written notice of allocation which I receive from:

FARMERS UNION OIL CO. - MOORHEAD, MN

with respect to my patronage occurring during the current and all subsequent taxable years of this cooperative. This individual consent shall be revocable by me at any time if in writing.

NAME AS SHOWN ON ACCOUNT

MAILING ADDRESS

PERSONAL SOCIAL SECURITY NUMBER

CITY

STATE

ZIP CODE

FEDERAL IDENTIFICATION NUMBER

BIRTH DATE: _____ / _____ / _____

TELEPHONE NUMBER: _____

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 either because 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 the IRS has notified me that I am no longer subject to backup withholding.

CERTIFICATION INSTRUCTIONS: You must cross out item (2) above if you have been notified by IRS that you are subject to backup withholding because of underreporting interest or dividends on your tax return. However, if after being notified by IRS that you were subject to backup withholding you received another notification from IRS that you are no longer subject to backup withholding, do not cross out item (2).

SIGNATURE

DATE