

# Request for Taxpayer Identification Number and Certification

Give Form to the  
requester. Do not  
send to the IRS.

▶ Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

Print or type.  
See Specific Instructions on page 3.

<p><b>1</b> Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. <b>Morpho USA, Inc.</b></p> <p><b>2</b> Business name/disregarded entity name, if different from above <b>Idemia Identity &amp; Security USA LLC</b></p> <p><b>3</b> Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.</p> <p><input type="checkbox"/> Individual/sole proprietor or single-member LLC</p> <p><input checked="" type="checkbox"/> C Corporation    <input type="checkbox"/> S Corporation    <input type="checkbox"/> Partnership    <input type="checkbox"/> Trust/estate</p> <p><input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____</p> <p><small>Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.</small></p> <p><input type="checkbox"/> Other (see instructions) ▶ _____</p>	<p><b>4</b> Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):</p> <p>Exempt payee code (if any) _____</p> <p>Exemption from FATCA reporting code (if any) _____</p> <p><small>(Applies to accounts maintained outside the U.S.)</small></p>
<p><b>5</b> Address (number, street, and apt. or suite no.) See instructions. <b>296 Concord Road, Suite 300</b></p> <p><b>6</b> City, state, and ZIP code <b>Billerica, MA 01821</b></p> <p><b>7</b> List account number(s) here (optional)</p>	<p>Requester's name and address (optional)</p>

## 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 generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

**Note:** If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

<b>Social security number</b>										
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<b>OR</b>										
<b>Employer identification number</b>										
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2	7	-	4	3	8	8	8	0	7	

## 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); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**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 for Part II, later.

**Sign Here**

Signature of U.S. person ▶

Date ▶

11/9/18

## General Instructions

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

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

## Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

*If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.*



January 1, 2018

RE: Idemia Identity & Security USA LLC: TIN 04-3320515

To Whom It May Concern:

Regarding Idemia Identity & Security USA LLC taxpayer identification number and how we must complete a W-9, please be aware of the following:

1. Idemia Identity & Security USA LLC is a Delaware limited liability company with TIN 04-3320515.
2. Idemia Identity & Security USA LLC is the operating company which performs all work and holds the bank accounts (thus, EFT forms reference Idemia Identity & Security USA LLC TIN 04-3320515).
3. Idemia Identity & Security USA LLC is a single-member limited liability company which is owned by Morpho USA Inc. (TIN 27-4388807). Morpho USA Inc. is strictly a holding company, which does not perform work nor enter into contracts directly with customers.
4. For federal tax purposes Idemia Identity & Security USA LLC is treated as a disregarded entity (thus taxes are paid at the owner level).
5. When a single member LLC is treated as a disregarded entity, based on the way the IRS has designed the W-9 form, it must complete a W-9 using the name and taxpayer id number of the owner/corporate parent. In the directions which accompany the W-9 you will see under the name section on page 2 the form makes it clear that a disregarded LLC must use the name of the owner on "Name" line and its own name in the "Business name/disregarded entity name" line: Under the Taxpayer Identification Number section on page 3, a disregarded entity must use the TIN of the owner:

**Disregarded entity.** Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8.

**Part I. Taxpayer Identification Number (TIN)**

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS Individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see How to get a TIN below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

**If you are a single-member LLC that is disregarded as an entity separate from its owner (see Limited Liability Company (LLC) on this page), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.**

6. As such, Idemia Identity & Security USA LLC TIN is 04-3320515 but must complete a W-9 as attached listing the owner's TIN. Idemia Identity & Security USA LLC will not issue an Invalid W-9. I urge you to contact your own tax group or the IRS to confirm if you have questions.

If you have additional questions, please contact Diane Grochmal in my department at (978)-215-2570 or [Diane.Grochmal@us.idemia.com](mailto:Diane.Grochmal@us.idemia.com).

Sincerely,

  
Gregory W. Magoon, CFO

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