

GUIDELINES FOR COMMON TYPES OF STOCK REGISTRATIONS

The following are general guidelines and examples indicating the most common forms of stock registrations. (Note: Hawaiian Electric Industries, Inc. will not act as a custodian for an IRA registration.)

INDIVIDUAL REGISTRATION: (The individual’s social security number is used on the registration and the substitute W-9 form is signed by the individual.) The legal name of the individual must be used. The individual’s full first name should be used instead of initials. Titles are not used. A married woman should use her first name, not that of her husband.

Example: **John R. Jones** **NOT J. R. Jones**
 Jane J. Jones **NOT Mrs. John R. Jones**

JOINT REGISTRATION: (The social security number is usually that of the first person listed. The person whose social security number is listed on the account would sign the substitute W-9 form.) “Jt Ten” represents joint tenants with rights of survivorship and not tenants in common. The conjunction “or” is not used in registering stock ownership. Below is a listing of the most common types of joint registrations. Please specify the tenancy clause desired on the application form. *IF THE TENANCY CLAUSE IS NOT SPECIFIED, THE ACCOUNT WILL BE REGISTERED AS JOINT TENANTS WITH RIGHT OF SURVIVORSHIP.*

Example: **John R. Jones & Jane J. Jones JT TEN**
 John R. Jones & Jane J. Jones TEN COM

CUSTODIAL REGISTRATION: (The social security number of the minor must be used on the account. The custodian should sign the substitute W-9 form on behalf of the minor. If a minor does not yet have a social security number, please note “APPLIED FOR”. A social security number should be provided within 60 days.) The minor is the legal and beneficial owner and the custodian is merely the supervisor. Only 1 custodian is allowed on each account.

Example: **John R. Jones Custodian**
 Ann A Jones (name of minor)
 (state of minor’s residence) Unif Transfer Minors Act

TRUST REGISTRATION: (The taxpayer identification number or the social security number must be provided for the trust. The substitute W-9 form must be signed by the Trustee(s) for the trust.) For trust registrations, provide the short form trust, or the pages of the trust that contain the name of the trustee(s), the date of the trust, the name of the trust, and the signature pages.

Example: **John R. Jones Trustee (name of trustee)**
 UA 12 25 82 (date of trust)
 John R. Jones Trust (name of trust)

PARTNERSHIP REGISTRATION: (The taxpayer identification number of the partnership must be provided. A person who is authorized to act on behalf of the partnership must sign the substitute W-9 form.)

Example: **ABC Investment Club**
 A Partnership

Please note that if a Social Security Number/Taxpayer Identification Number is not provided, back-up withholding tax will be imposed on dividend and sale payments.

CASH INVESTMENT AND CONFIRMATIONS

When mailing future cash investments, you should include the Optional Cash Investment Form which is located at the top of your statement. If you do not have an Optional Cash Investment Form, please indicate the account number on your check.

The Company will send you a detailed statement for each month in which your Program account has activity. This statement will describe all transactions for the calendar year-to-date. *IT IS IMPORTANT THAT YOU KEEP THE LAST STATEMENT OF THE YEAR FOR YOUR OWN INVESTMENT AND TAX RECORDS (I.E., COST BASIS COMPUTATIONS).*