



## LEGAL NAME CHANGE/TRANSFER REQUEST STEPS

**Step 1** Identify TOTAL number of shares to be transferred:

- + Certificate shares (paper form) **BE SURE TO ATTACH**
- + Plan shares (book-entry form)
- + Direct Registration shares (book-entry form)
- = TOTAL SHARES TO TRANSFER**

**Step 2** The Emergency Economic Stabilization Act of 2008 and resulting IRS regulations require Brokers and Transfer Agents to obtain cost basis for securities issued on or after January 1, 2011. Provide the type of transaction and, if applicable, the date of death and the price per share or fair market value (FMV). **FMV as defined by the IRS is the average between the high and low price on the acquisition date.** Review the explanations for each selection and provide your information on the stock power:

**Gift** - IRS regulations require that MGE Energy use the date of transfer for the acquisition date and FMV.

**Inheritance** - provide the date of death (acquisition date) or alternate date as defined in IRS regulations and the FMV on that date. This information is to be provided by the authorized representative of the estate or surviving heir.

**Re-Registration** - shares are being transferred to a new account having no affect on taxpayer reporting. No date or FMV required.

**Step 3** Fill out all sections of the attached Stock Power but **DO NOT SIGN**.

**Step 4** If shares are being transferred from a **deceased** owner, an Affidavit of Domicile is required. Guarantors do not retain the Affidavit, which should be attached to the Stock Power.

**Step 5** **Contact the financial institution or broker-dealer who will provide the signature medallion guarantee. Ask the institution what specific documents you need to bring in order to obtain the medallion.**

**Step 6** Go to financial guarantor institution:

- Bring the legal documents you were told were required
- Have them reviewed
- Sign the Stock Power in the presence of the official who will guarantee signatures by placing medallion in space provided
- **IMPORTANT:** If you are **NOT** the registered owner and are signing in an agent capacity, you **MUST** sign and place a check next to your capacity on the Stock Power in the presence of the financial institution for them to place the medallion next to your signature.
- **GUARANTOR INSTITUTIONS ARE REQUIRED TO KEEP ALL SUPPORTING LEGAL DOCUMENTATION**

**Step 7** Prepare transfer request package for mailing:

- Include certificates, if any. Do not endorse or sign the certificates. Insure certificates for 2% of the market value or a minimum of \$50.00
- Enclose completed Stock Power with signature medallion guaranteed
- Enclose Affidavit of Domicile (**if required**)
- Enclose IRS Form W-9 – Taxpayer ID No. and Certification - signed by new owner
- Do not mail supporting legal documentation other than Affidavit of Domicile, if required. MGE Energy Shareholder Services will not review or return other documentation
- Mail the transfer request to MGE Energy Shareholder Services
  - o Mail – P.O. Box 1231, Madison WI 53701-1231
  - o Courier – 133 South Blair Street, Madison, WI 53703

### LAST STEP CHECKLIST

1. Is the signature on the Stock Power medallion guaranteed?
2. If you are not the registered owner and signed the Stock Power, did you place a check next to your capacity to act and have your signature medallion guaranteed?
3. If owner is deceased, did you include an Affidavit of Domicile?
4. If there are certificates to transfer, did you include them in your package?
5. Did you remember that **LEGAL DOCUMENTATION WHICH ACCOMPANIES A TRANSFER REQUEST TO MGE ENERGY SHAREHOLDER SERVICES WILL NOT BE REVIEWED OR RETURNED?**