Commercial—Residential/ Contracting—Subcontracting
479-973-5109
10024 N Campbell Rd. Fayetteville, AR 72701/ Fax 479-571-3672

To: All contractors doing business with Pick-It Construction, Inc. January 1, 2022

Subject: Subcontractors Equipment placement and utilization

In the past, Pick-It Construction, Inc. has often provided, and /or placed equipment for a job site. In this process, communication and coordination have often provided challenges for both the subcontractor and Pick-It, creating an additional expense for all involved.

In an effort to simplify the equipment utilization process, Pick-It will enforce the following policy.

It is the responsibility of the subcontractor to ensure the transportation, placement, set up, and return of any Pick-It equipment necessary for the job. The cost associated with the damage or break down of Pick-It tools or equipment due to neglect or improper operation will be expensed to the subcontractor who is contractually committed to the job. Possible damage includes, but is not limited to, failure to check oil levels and operating equipment under other than recommended conditions.

It is the responsibility of the subcontractor to include any equipment transportation or operation in the job bid. Equipment adds an additional cost and must be covered in the bid process.

Any subcontractor failing to follow the above requirements will incur all additional costs associated with the satisfactory completion of the job. This additional cost includes but is not limited to the transportation of equipment, necessary fuel for its operation, and costs associated with job delays.

It is our goal for everyone to profit from this professional relationship. In order to accomplish this we must effectively communicate at all times. It is of the utmost importance that you coordinate the utilization of all equipment and ensure its inclusion in all bids; failure to do so will cost everyone time and money.

Sincerely,

Nathan Ogden
President

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PICK-IT CONSTRUCTION, INC
GENERAL CONDITIONS

PROJECT DESCRIPTION

The Project is described as follows:

PROJECT NAME:

PROJECT NUMBER:

PROJECT ADDRESS:

SUBCONTRACTED WORK:

THE CONTRACT DOCUMENTS

The contract documents consist of the Subcontract Agreement, General Conditions, drawings and specifications

INTERPRETATION AND INTENT

By executing the Agreement with the contractor, the Subcontractor represents that he has visited the site and familiarized himself with the conditions under which the work is to be performed;
AND, that he has studied the contract documents and familiarized himself with the work required by those documents;
AND, that he has satisfied himself of any questions or interpretations or correlation necessary to accomplish the work;
AND, that he has determined the need for and can provide all labor, equipment, materials, and related items necessary for the proper and timely execution of the work;
AND, that the price he submits as the base bid for the work is sufficient reimbursement for his part of the work.

OWNERSHIP OF DOCUMENTS

All drawings, specifications and copies thereof furnished for this project are the property of the Architect, Engineer, or General Contractor who prepared them. They are to be used only for this project and are not to be given to, or used for, another owner, contractor, or project.

SUBCONTRACTOR'S EMPLOYEES

The subcontractor shall maintain control over his employees at all times and shall remove from the jobsite any person who is not skilled in the task assigned to them, OR whose actions endanger himself or other workmen on the job; OR whose attitudes or actions disrupt or hinder the morale or productivity of others on the job. The subcontractor shall be responsible for compliance with all laws and regulations related to the

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following: workplace safety, OSHA, anti-discrimination, immigration, Workers Compensation, Fair Labor Standards Act, Family Medical Leave Act, Equal Employment Opportunity Commission (EEOC), USERA Uniform Services Employment Reinstatement Act, Consolidated Omnibus Budget Reconciliation Act (C.O.B.R.A.), Sexual Harassment, Americans with Disability Act.

TAXES

The Subcontractor shall pay all sales, consumer use and other taxes affecting the material, fuel and equipment he provides for the work. Also, the Subcontractor shall pay all social security, income and other taxes required by law for those he employs on the project.

INSURANCE

Subcontractor shall maintain such insurance as will protect him under Workers' Compensation Acts and other employee benefit acts from claims for all damages because of bodily injury including death to his employees and all others and from claims for damages to property, and or all of his Contract, whether such operations be by himself or any other Subcontractor or anyone directly or indirectly employed by either of them. The Subcontractor shall file with the contractor copies of the completed certificates of insurance, satisfactory to Contractor, to afford protection against all claims for damages to public or private property and injury to persons arising out of the Subcontractor's Work as stated below:

(1) Employer's Liability and Workers Compensation: Subcontractor shall furnish evidence that it carries employers' liability and worker's compensation insurance. Employers' liability insurance limits shall not be less than $1,000,000 per accident, $1,000,000 per person for occupational disease, and $1,000,000 policy aggregate for occupational disease.

(2) Commercial General Liability: Subcontractor shall furnish evidence that Subcontractor carries Commercial General Liability insurance providing for a limit of not less than $1,000,000 per occurrence for all damages arising out of bodily injuries including death to persons and for all damages arising out of bodily injuries including death to persons and for all damages arising out of injury or destruction of property in any one accident, and subject to total or aggregate limit of $2,000,000 (per project) for all damage arising out of injuries to person or destruction of property during the policy period. General Liability insurance must include premises/operations, underground explosion and collapse, products and completed operations, as well as contractual liability coverage for the Subcontractor's indemnity obligation hereunder.

(3) Automobile Liability: subcontractor shall furnish evidence that Subcontractor carries automobile liability insurance providing a limit of not less than $1,000.000 for bodily injury, including death to persons and injury or destruction of property in any one accident. Automobile liability insurance must include owned, non-owned, and hired automobile liability.

(4) Additional Insured and Waiver of Subrogation: The above policies of insurance shall include Contractor and the Owner as additional insured parties on as primary and non-contributory basis, as respect to all work performed by Subcontractor must waive all rights against Contractor, Owner and Architect and their agents, officers, directors, and employees for the recovery of damages to the extend these damages are covered by commercial general

liability, business auto liability or workers' compensation and employers' liability insurance maintained, per the requirements stated above. Certificates of insurance must be provided for said waiver of rights of subrogation and must: provide for 30 days written notice to Contractor prior to change or cancellation of any insurance policy coverage evidenced by said certificate.

WARRANTY

Unless otherwise specified, all materials and equipment furnished for this project shall be new and free from faults and defects and installed correctly so as not to void any warranties from the supplier manufacturer. All guarantees and warranties shall be provided to the Contractor at the end of the project. Furthermore, unless more stringent warranties are required elsewhere in the Contract Documents, the Subcontractor hereby warrants his work and workmanship for a period of one year from the date of final acceptance of the final building by the Owner.

SUPERINTENDENT

The Contractor shall be represented on the site by the Job Superintendent. All communication to the Owner or Contractor shall be given through the Job Superintendent.

The Job Superintendent has full authority to represent the Contractor in the function of purchasing, ordering, scheduling, hiring or firing, contracting, termination, testing, inspecting, accepting, or rejecting on this project.

CONSIDERATION OF OTHER TRADES

The subcontractor shall conduct work to minimize the adverse impact on other trades working on the job at the same time. The Subcontractor shall schedule the delivery and storage of material and equipment so as not to unreasonably encumber the site. However, if the Contractor is supplying ,materials to any trade, then the Job Superintendent alone has the authority to reorder or schedule material deliveries.

The Subcontractor shall not damage or endanger the work of other trades. If the work of other trades is damaged, then the Job Superintendent shall determine which of the following methods will be used to promptly restore the damaged work.

(1) The damaged trade shall restore the work and promptly bill the General Contractor for the replacement. The General Contractor shall pay the damaged trade and withhold the amount of the replacement cost from the remaining balance due the Subcontractor who caused the damage.

(2) The Subcontractor who caused the damage shall promptly replace the damaged work.

(3) If any part of the Subcontractor's work depends on work done by others, then prior to proceeding with his work, the Subcontractor shall examine the work and promptly report to the job Superintendent any work or workmanship that will hinder his work. Failure of the

Subcontractor to so report constitutes an acceptance of the previous work, except for hidden structural or other work which is not visibly apparent at the time of the Subcontractor's inspection. If you cover it, YOU ACCEPTED IT!

CLEAN UP

The Subcontractor shall at all times keep the site neat and clean from all packaging, containers, wrappers, extra materials, waste materials, rubbish, employees food and drink refuse, etc. If employees remove boards that have protruding nails, the nails must be bent or pulled to prevent someone from stepping onto a sharp point. Employees can collect scrap materials and trash and place in a pile, so Sub Contractors' employees can remove and place in trash dumpster. When required by the Job Superintendent, the above Subcontractor shall make a determined, thorough clean up of above items caused by his actions.

No Food, drinks or tobacco use allowed inside structure.

When the Subcontractor's actions no longer require the use of the equipment, tools, materials, etc., stored on the site then he shall promptly remove said items from the site.

Shoe covers must be used after flooring is installed.

If the Subcontractor cannot or will not clean up the site, as directed and at the time, required by the Job Superintendent, then the Job Superintendent is hereby authorized to make other arrangements to clean up the site and to deduct the cost of the cleaning from the Subcontractor's remaining contract.

PROTECTION OF THE PERSONS AND PROPERTY

The Subcontractor shall give all notices, obtain all applicable permits, and comply with all applicable laws, ordinances, and regulations related to safety on or near the project. The Subcontractor shall furnish and maintain all reasonable signs, cones, lights, flagging, barricades, etc. to protect workmen and the public from damage, injury or loss due to his work on the project.

The Subcontractor shall conduct his work so that private and public roads, easements, and traffic ways are not blocked or disturbed. If detours, barriers, flagmen, or signs are required for his portion of the work, the shall be furnished and maintained by the Subcontractor. If the Subcontractor's work leaves mud, dirt, dust, etc. on public or private roads or property, the Subcontractor shall promptly remove and clean up the roads or property.

The utilities shown on the plan have been located according to the best information available from utility companies. The Subcontractor shall call for more exact field location of utilities and shall be responsible for protection of existing utility lines. If utility lines are cut by the Subcontractor, then the Subcontractor shall be responsible for any costs incurred in repair of said lines, parking lots, driveways, streets, manholes, utilities, yards, etc., then the Subcontractor is liable to repair said damage or make restitution for said loss.

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If the Subcontractor does not provide properly, and in a timely manner, the above requirements for safety, utility protection, and repair of damages, then the job Superintendent may make other arrangements to repair, replace or make restitution for said items and withhold the amount of these items from the Subcontractor's contract balance.

OSHA GUIDELINES

Each Subcontractor must have a Competent Person (Subcontractor's official representative) on the job site at all times when work is being performed. The Subcontractor is required to submit the name of the Competent Person to the General Contractors' Superintendent at the beginning of the job site construction. The Competent Person must be able to communicate with their employees as well as the general contractors' employees. The Competent Person must be knowledgeable with all applicable OSAHA regulations including but not limited to: fall protection, ladder safety, assured grounding program, personal protective equipment (PPE) - when and where required, and good house keeping. The Competent Person must be able to recognize and have the authority to correct any safety issues or defects tht would render a safety or health hazard and ensure that all mechanical and physical facilities are in compliance with the occupational safety and health standards.

Pick-It Construction Company wants it employees and the subcontractor's employees to work in a safe, positive, and productive atmosphere. However, employees who violate safety rules must be disciplined in order to protect their own safety and the safety of their co-workers.

1. A ladder used to access roof of a building must exceed 3 feet past landing or the access point onto the roof. The ladder must be secured and stabilized.
2. Fall Protection
   Subcontractors must have a training program for its employees to recognize potential fall hazards and how to minimize those hazards through compliance with required procedures. IF employees are working at a height over 6 feet from a lower level, they must be protected with a (OSHA compliable) safety harness with lanyards secured to prevent a fall over 6 feet, or guardrails, slide guards - where applicable, or a monitor system - where permitted. If employees are working on a porch balcony, guardrails must be in place. If guardrails are not in place, employees must wear safety harnesses with lanyards secured at a length in order to prevent a fall over 6 feet. If employees remove guardrails that are in place, they are responsible to put them back correctly.
   (A) when attaching roof felt and edging, employees must be protected with a personal fall arrest system (OSHA compliable safety harness) with lanyard secured at length to prevent a fall over 6 feet.
   (B) Roof slope 4/12 to 6/12, slide guards may be used for fall protection. Slide guards must be constructed of 2 X 6 inch stock. Slide guards must be installed after no more than 3 rows of shimgles have been put on. Slide guards must be continuous along eave of the roof, bot front and back of building. If employees are working in an area where they have no protection with slide guards, they must be protected by wearing OSHA compliable safety harness with lanyard secured in order to prevent a fall over 6 feet.
   (C) Roof slope over 6/12 and up to and including 8/12 employees must be protected with OSHA compliable safety harness - with lanyard secured at a liength to prevent a fall over 6 feet, or by slide guards placed continuously along the eave of the roof, after no more than 3 rows of roofing shingles

have been put on. Additional slide guards shall be installed below each work area at intervals not to exceed 8 feet. The additional slide guards need not be continuous, but they must be long enough to protect the work area.

3. The Competent Person must be knowledgeable with the steps required to maintain a compliable assured grounding program. Ladders must be replaced if they have any broken or missing rungs or steps and broken or split side rails. Special precautions shall be taken when job made ladders are built to ensure compliance with OSHA regulations.

4. Employees must wear protective helmets (hard hats) at all times while working with overhead work in construction area. Never wear a cap underneath a hard hat.

5. An employee must be trained, certified, and registered before qualified to drive job site forklift.

6. Employees must wear eye safety glasses and saw blade guards must be in place while cutting any material.

7. No equipment shall be left unattended with boom or hydraulics in up position.

TRENCHING

Protective systems for excavations deeper than 20 feet must be designed by a registered engineer.

The Competent Person must make daily inspections of excavations for potential cave-in, failure of protective systems, hazardous atmospheres, or other hazardous conditions.

Employees must wear hard hats when working in an area that presents a danger from overhead.

An employee must be trained, certified, and registered with the Job Superintendent to be qualified to drive a job site forklift.

PAYMENT AND CHANGES

Payment for work will be made based on the Job Superintendents' opinion of the percent of work completed. The Subcontractor shall submit an AIA application and certificate for payment (or approved invoice) to the Fayetteville office for the approval of the Job Superintendent every Wednesday by 5:00 p.m. (note: invoices will **not** be considered for payment if they do not include the Pick-It assigned job number). Payment will not be processed unless submitted within those guidelines.

Payment for stored materials will only be made upon receipt of invoice copies for these materials. Insurance is required for materials stored off the jobsite. The contractor reserves the right to require a certificate showing insurance coverage or material bond for the stored materials and a statement indicating the materials are available for inspection.

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RETAINAGE

If retainage is held on General Contractor, the same retainage percentage will be held on subcontractor.

PAYMENTS WILL BE MADE FOR THE AMOUNT OF THE SIGNED CONTRACTS ONLY. Absolutely no payment will be made for changes or extra work unless said work has been approved, in writing, in advance, by the Job Superintendent and the Owner. Total payments shall not exceed the total of the signed base contract and signed change orders.

Job Superintendent may only approve change orders up to $200.00. Project Manager may only approve change orders up to $500.00. All change orders above $500.00 must be approved by General Contractor.

ASSIGNMENT

The Subcontractor's Agreement to the Contract documents binds himself, his partners, successors, and assigns to all parts and obligations of the Contract.

The Subcontractor is to complete the work himself or with the forces he employs. The work cannot be sub-let or reassigned without the prior consent of the Contractor.

INDEMNIFICATION

Subcontractor shall defend, indemnify and hold harmless Contractor and the Owner, their agents, heirs, assignees, and employees, from and against any and all claims, liabilities, suits, judgments, losses, damages and expenses, including without limitation, attorney's fees, arising or alleged to arise from personal injuries, including death, or damage to property of any kind whomsoever owned, including the loss of use thereof, resulting from, arising out of, or caused by, or claimed to have been caused in connection with the Subcontract work, whether or not any action or omission of Contractor or the Owner contributed thereto, including, without limitations, all liability imposed by virtue of any law designed to protect persons employed at the work site, except that nothing herein shall obligate Subcontractor to indemnify Owner or Contractor against own negligence or willful misconduct.

In all such cases where this indemnity agreement applies, Subcontractor, and/or it's insurer shall, upon demand by Contractor or Owner, provide a competent defense of all claims covered by this indemnity and shall remain responsible for all of the costs of defense of the claim, and any damages awarded to the claimant by settlement, mediation, arbitration, litigation or otherwise.

At all times, Subcontractor shall indemnify and hold harmless, Owner, Contractor, and lender from and against all liens, and stop payment notices resulting from Subcontractor's work hereunder. If a mechanic's or material man's lien is filed by any person, Subcontractor, supplier, in connection with the Subcontract work, Subcontractor shall obtain discharge thereof within ten days of demand by Contractor or Owner, otherwise Contractor may discharge such lien and charge the costs thereof to Subcontractor. Subcontractor shall indemnify Contractor against any costs, liabilities, or damages incurred, including attorney's fees, as a

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consequence of any claim of non[payment: by anyone for labor, material, or services furnished in connection the Subcontract work, and Contractor may back charge such amounts against payments otherwise due hereunder.

TIMELY COMPLETION

The Subcontractor agrees to complete the work according to the Contractor's schedule and agrees to respond promptly to the Contractor's call for work. Subcontractor agrees to hire additional manpower, rent or buy additional equipment, or work Overtime or on Saturday, as required to meet the Contractor's schedule.

If, due to equipment failure, strikes, shortages, supply delays, weather, ill health, emergency, or for whatever reason, the Subcontractor cannot meet the Contractor's completion schedule or call for clean up or need for a portion of the agreed work, then the Subcontractor hereby further agrees that the Contractor is free to make other arrangements to meet his schedule or complete the needed portion of the work, or clean up, and to deduct the cost of the same from the Subcontractor's remaining contract balance.

Upon receipt of Notice to Commence Work, the Subcontractor agrees to begin work on that scheduled day. If the Subcontractor fails to commence work on scheduled date, a Failure to Commence Work will be issued. If Subcontractor fails to commence work within 2 days of scheduled date, liquidated damages will be assessed.

LIQUIDATED DAMAGES

Liquidated damages will be charged at $300.00 per calendar day.

ACCEPTANCE

Final acceptance and approval of the work is required before final payment, unless otherwise noted in the contract agreement or waived by the Owner. All materials, work, and workmanship shall be inspected, approved, and accepted by the Job Superintendent, the Contractor, the Owner, and the tenant (if applicable), before final acceptance and payment. All punch list items must be complete before final acceptance and payment.

WEATHER AND UNFORESEEN PROBLEMS

If the Subcontractor's work is made more difficult or expensive due to unforeseen problems (ditch cave-in, subsurface water, faulty existing work, etc.) or due to unforeseen weather conditions (wind, rain, cold, heat, hail, etc.) and if the subcontractor believes that these problems or conditions were not a part of his original contract and were not his responsibility according to the Contract Documents, then the Subcontractor may request a formal change order for the extra work. The change order request will be submitted to the Owner. If the Owner agrees that the claim for extra costs is justified, and if the Owner agrees to pay for the extra work and executes the change order, then the Subcontractor will be reimbursed for the extra work. The change order request will be submitted to the Owner. If the Owner agrees that the claim for extra costs is

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justified, and if the owner agrees to pay for the extra work and executes the change order, then the Subcontractor will be reimbursed for the extra work. However, if the Owner refused to approve the change order request, then the Subcontractor will not be reimbursed for the extra work. The Subcontractor's claim for extra work is a claim to the Owner, not to the Contractor. In the event of unexpected problems or weather, the Contractor is not responsible for said unexpected conditions and will not pay the Subcontractor for extra work resulting from those conditions. Weather delays must be documented with Job Superintendent to avoid liquidated damages.

VERBAL AGREEMENTS

All agreements and commitments related to the work are those contained in the Contract Documents and written change orders. There can be no verbal agreements differing from or releasing the Subcontractor from the conditions of the Contract Document and written change orders.

CALLBACKS

SUBCONTRACTOR HEREBY AGREES TO RESPOND WITHIN 24 HOURS TO CALLBACKS BY THE CONTRACTOR OR OWNER TO CORRECT ANY DEFICIENCIES IN HIS WORK.

PROOF OF PAYMENT AND/OR LIEN WAIVER REQUIREMENTS

Before issuance of any payment by the Contractor to Subcontractor, the Subcontractor, if required, shall submit evidence satisfactory to the Contractor that all payrolls, bills for materials and equipment, and all known indebtedness connected with the Subcontractor's work have been satisfied. In the absence of such proof, or at the direction of the Contractor, applicable lien waivers may be required concurrently with issuance of such payments.

ARBITRATION

All claims disputes and other matters in question arising out of or relating to this Subcontract, or the breach thereof, shall be decided by arbitration. If the Contract Documents do not provide for arbitration or fail to specify the manner and procedure for arbitration, it shall be conducted in accordance with the Construction Industry Arbitration Rules of the American Arbitration Association unless the parties mutually agree otherwise.

The award rendered by the arbitrators shall be final and judgment may be entered upon it in accordance with applicable law in any court having jurisdiction thereof.

PUNCH LIST WORK

Prompt completion of punch list items and proper follow up of warranty items are essential to a good relationship between Pick-It Construction and our clients. WE HAVE NO HIGHER PRIORITY THAN COMPLETION OF THE PUNCH LIST. Most of these work items can be completed quickly when treated as the high priority they really are to us. ALL PAYMENTS TO SUBCONTRACTORS ON A SPECIFIED PROJECT WILL BE

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RETAINED UNTIL THE PUNCH LIST ITEMS ARE COMPLETED. Payment on other Pick-It Construction projects may be withheld if the work is not completed.

I HEREBY ACCEPT THE ABOVE GENERAL CONDITIONS

______________________________ DATE____________________

COMPANY

____

SIGNATURE

____

PRINT NAME

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MEMORANDUM

January 1, 2022

Invoices are due on Friday's at 5:00 pm for work COMPLETED to that point. Checks will be issued one (1) week later (unless otherwise specified in a specific job subcontract).

Acknowledged by:

_________________________ _________________________

Signature Date

Pick-it CONSTRUCTION, inc. You Pick It.... We'll Build It!

Company Contact Information

Subcontractor Name ____________________

Address ____________________

City ____________ State ______ Zip ________

Office Phone # ____________ Office Fax ____________

President or Highest Officer

Position ____________ Phone # ____________

Name ____________________

Email Address ____________________

Point of contact: The person in charge of managing the subcontract agreement with Pick-It Construction.

Name ____________ Phone # ________ Position ________

Email address ____________________

Warranty Contact: The person who will coordinate any warranty work that might be required by your company after the project is complete.

Name ____________ Phone # ____________

Email Address ____________________

Please include a copy of trade license for applicable state.

State ____________ License# ____________

1/1/2022

Form **W-9**
(Rev. December 2014)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

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

Print or type
See Specific Instructions on page 2.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification; check only one of the following seven boxes:
☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate
☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶
Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner.
☐ Other (see instructions) ▶

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
Exempt payee code (if any)
Exemption from FATCA reporting code (if any)
(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.)

Requester's name and address (optional)

6 City, state, and ZIP code

7 List account number(s) here (optional)

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 Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number
☐☐☐ – ☐☐ – ☐☐☐☐

or

Employer identification number
☐☐ – ☐☐☐☐☐☐☐

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

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 on page 3.

Sign Here **Signature of U.S. person** ▶ **Date** ▶

General Instructions

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

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at *www.irs.gov/fw9*.

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? on page 2.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.

Note. If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States:

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.

2. The treaty article addressing the income.

3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.

4. The type and amount of income that qualifies for the exemption from tax.

5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,

2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),

3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

What is FATCA reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code* on page 3 and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of $50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a $500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account, list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note. ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C Corporation, or S Corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). 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 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

Check the appropriate box in line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box in line 3.

Limited Liability Company (LLC). If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)

2—The United States or any of its agencies or instrumentalities

3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

4—A foreign government or any of its political subdivisions, agencies, or instrumentalities

5—A corporation

6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession

7—A futures commission merchant registered with the Commodity Futures Trading Commission

8—A real estate investment trust

9—An entity registered at all times during the tax year under the Investment Company Act of 1940

10—A common trust fund operated by a bank under section 584(a)

11—A financial institution

12—A middleman known in the investment community as a nominee or custodian

13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over $600 required to be reported and direct sales over $5,000[1]	Generally, exempt payees 1 through 5[2]
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

[1] See Form 1099-MISC, Miscellaneous Income, and its instructions.

[2] However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note. You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns.

Line 6

Enter your city, state, and ZIP code.

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.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at *www.ssa.gov*. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at *www.irs.gov/businesses* and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: *A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.*

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, or 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code* earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account[1]
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor[2]
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee[1]
b. So-called trust account that is not a legal or valid trust under state law	The actual owner[1]
5. Sole proprietorship or disregarded entity owned by an individual	The owner[3]
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	**Give name and EIN of:**
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity[4]
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

[1] List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

[2] Circle the minor's name and furnish the minor's SSN.

[3] You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

[4] List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 2.

*Note. Grantor also must provide a Form W-9 to trustee of trust.

Note. If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to *phishing@irs.gov*. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: *spam@uce.gov* or contact them at *www.ftc.gov/idtheft* or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.