

Dear Subcontractor,

Buckhaven, LLC thanks you for your interest in becoming a subcontractor with our company. Our goal is to verify that all subcontractors have the ability to meet the required qualifications to work on our projects. We are providing a package of documents for your review and acceptance. The enclosed information is required from all subcontractors regardless of contract monetary value.

Please find enclosed the following items for your review: **Pre-qualifying: Submit within seven (7) days of receipt.** 

- Buckhaven, LLC Master Subcontractor Agreement is used with all subcontractors.
- A Sample Certificate of Insurance for your agents use (Attached)
- IRS Form W-9 (Request for Taxpayer Identification Number & Certification) (Attached)
- **NOTE** Not having insurance does not automatically disqualify you from working with our company, BUT insurance would have to be in place PRIOR to any work being done on our company's behalf.

Please take a moment to complete the below grid for any references you want considered. Please use an additional sheet if more space is needed.

Project (Single, Multifamily, Interior Rehab)	Location	Contact	Phone Number	Contract Amount

Please return the Master Sub Agreement, W9 and Certificate of Insurance to our office. If you are selected for a specific project, you will receive additional documentation at that time.

Thank you and we look forward to working with you on future proje	Thank	vou and we	e look forwa	rd to working	with vou on	future project
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Sincerely

Buckhaven, LLC



## **MASTER SUBCONTRACTOR AGREEMENT**

CO AD	MPANY: NTACT: DRESS: ONE:		MAIL:
			by and between <b>BUCKHAVEN</b> , <b>LLC</b> hereinafter referred to as the, hereinafter referred to as the "Subcontractor", witnessed:
1.	SUBCONTR.		nent, licenses, permits, and supervision to perform the work under each hall not incorporate, nor cause to be incorporated into the work, any may already be present.
2.	If a conflict e	xists between the Subcontract and the plans and/or s	pecifications, if any the Subcontract shall govern.
3.	the plans and Contractor sh payment, a su	I specifications (if applicable) If the Subcontractional have the right and power to order the work object.	abcontract and has verified all existing conditions are in accordance with ctor varies from the plans and specifications, drawings and details, the jected to, removed or replaced, or to receive from the Subcontractor in of the work performed and that required by the plans and specifications ke either course.
1.		ractor shall keep the project manager informed of th ager/owner with forty-eight hours notice of impendi	ne current schedule and any changes, so project manager can provide the ng work.
5.		e performed Monday through Friday, 8:00 am to 6:0 approval of Contractor.	00 pm. No work is to be performed on weekends or holidays without the
<b>5</b> .	and shall prot suitable mate etc, Subcont all loss or da completion a	tect its work and the building for inclement weather rials on hand, ready to immediately cover all expos- tractor shall make secure and protect its work again mages of any kind which may happen to the work	ondition forecasts, and shall schedule its work in fair weather conditions at all times. Subcontractor is to keep all buildings weather tight or have ed roofing areas. At the conclusion of daily work, during lunch, breaks ast wind and/or water damage. Subcontractor shall bear and be liable for or any materials to be incorporated therein at any time prior to the fina be responsible for any damages done to the work or property of the negligence of the Contractor.
7.	guarantees th Documents. 1 (1) year fron Subcontractor Contractor fro	at such work shall be in strict compliance with the If no guarantee is called for by the Contract Document the date of acceptance of the project by the Cr's work to comply strictly with the Contract Document.	guarantees his work against all defects of material or workmanship and the Contract Documents for the period of time specified in the Contract Iments, Subcontractor's guarantee shall be for a minimum period of one Dwner, such guarantee to include all costs of repairing and replacing ments. Subcontractor further agrees to indemnify and save harmless that is of materials or workmanship or failure of his work to comply strictly
3.	windows, aut damaged iten	omobiles and other items located within the general as at the sole expense of Subcontractor. Subcontractor damages. Repair and replacements shall be	the landscaping, irrigation system, air conditioning equipment, doors l construction area from damage and promptly repair and/or replace any actor shall notify Contractor's project manager immediately of any sucl performed only by workers skilled in the appropriate trade approved in
Э.	completion ha and premises	ave the work free and clear from all obstructions and	es free from rubbish and debris caused by its operations and upon hindrances. Whenever in the opinion of the Contractor the building as and hindrances, it shall be the right of the Contractor to remove same (24) hour notice.
10.	Subcontractor	r shall coordinate its efforts with others who may fro	om time to time be working in the area.
11.	the Owner or		to Subcontractor's work resulting from the act, negligence or default of alty, or on account of any acts of God, or any other cause beyond the or contributed to by Subcontractor.

Page 1 of 4 Initial \_\_\_\_\_

Subcontractor shall notify Contractor immediately of any delays which are outside the Subcontractor's control.

Subcontractor agrees to pay liquidated damages as per Subcontract to complete its work unless such delay is not the fault of Subcontractor nor its subcontractors, materialmen, suppliers, or others performing work or providing materials or equipment on behalf of Subcontractor.

12.

- 13. If the proper performance of any item of work by Subcontractor depends upon the proper performance of any item of work by the Contractor or another subcontractor, whose work precedes the work of the Subcontractor, Subcontractor shall, prior to commencement of his work, report any deficiencies of such preceding work to the Contractor in writing. Subcontractor's commencement of work without having reported any such deficiency shall constitute an admission by Subcontractor that such preceding work was properly done and he shall not be entitled to any additional compensation for the proper performance of his work, regardless of the condition of the preceding work. Subcontractor shall be responsible for determining for himself the field dimensions, material, and labor requirements relating to his work and shall not rely on estimates or statements of the Contractor with respect to such matters.
- (a) Subcontractor agrees to indemnify, save harmless and defend the Contractor and Owner against any and all liability, claims, demands of judgments for damages to persons or property occasioned, contributed to, or in any way caused, in whole or in part by Subcontractor, his agents or employees, and against all claims or demands for damages to Subcontractor, his employees whether occasioned, contributed to, or in any way caused, in whole or in part by Subcontractor or his employees. Subcontractor will reimburse and indemnify the Contractor or Owner for all expenditures or expenses arising from any such legal action described herein, including court costs and attorney fees, incurred by the Contractor or Owner. Further, Subcontractor agrees that any and all disputes between Contractor and Subcontractor shall be settled through arbitration before the American Arbitration Association according to the Construction Industry Arbitration Rules pursuant to applicable State Statue.
  - b) Prior to commencement of the work, Subcontractor shall furnish the Contractor certificates showing that Subcontractor has, and will maintain throughout the contract, insurance in companies acceptable to the Contractor of the following types and minimum amounts (or such additional amounts as contract may require); minimum amounts listed below: Contractor shall be provided with a 30 Day Notice of Cancellation of below referenced policies. Insurance carrier must be A- rated or better by AM Best for all listed below.
  - 1. Worker's Compensation and Employer's Liability
    - a. Statutory Worker's Compensation for all states in which operations are conducted.
    - b. Employer's Liability with limits of 100/500/100.
  - 2. General Liability other than Automobile
    - a. Form to include coverage for operations, products and or completed operations and contractual liability specifically including the Provisions of Paragraph 10(a) above, including coverage for explosion, collapse of buildings, and underground damage, if applicable.
    - b. Limits of Liability: \$1,000,000 per occurrence/\$2,000,000 aggregate combined single limit.
    - c. Insurance should be "Primary and Non Contributory".
    - d. Buckhaven, LLC should be named as an Additional Insured.
    - e. Coverage is to apply on a "Per Project Aggregate" basis.
  - 3. Automobile Liability
    - a. Form to include coverage for all owned, non-owned or hired automobiles.
    - b. Limits of Liability: \$1,000,000 combined single limit.
    - c. Insurance to be "Primary and Non Contributory"
    - d. Buckhaven, LLC to be named as an Additional Insured.
  - 4. Excess Liability Insurance

Page 2 of 4

- a. Policy written in the amount of \$1,000,000 limit of liability in excess of the underlying limits of liability.
- b. Insurance to be "Primary and Non Contributory".
- c. Buckhaven, LLC to be named as an Additional Insured.
- 5. Subcontractor will list Buckhaven, LLC as additional insured on General Liability, Auto and Umbrella insurance policies and certificate. Subcontractor shall provide Certificate of Insurance on the above with a copy of the endorsement listing Buckhaven, LLC as additional insured. ISO Forms CG2010 & CG2037, or their equivalents, must provide coverage for both premises/operations and products / completed operations Additional Insured status will remain in effect until such time that the applicable Statute Of Repose expires. Furthermore; said coverage's shall be on a Standard ISO Form with no modifications such as limiting of contractual liability ( CG2139 / CG2426 ) or (CG2294), damage to work by Subs exclusions.
- c) Waiver of Subrogation: Subcontractor waives all rights against Contractor, Owner and Architect and their agents, officers, directors and employees for recovery of damages to the extent these damages are covered by commercial general liability, commercial umbrella liability, business auto liability or workers compensation and employers liability insurance maintained per requirements stated above.
- (a) Subcontractor shall comply with all federal, state and municipal laws, codes, regulations and ordinances effective where work under the Subcontract is to be performed, and shall pay all taxes and contributions imposed or required by any law for any employment insurance, pensions, old age retirement funds, or similar purposes, in respect to the work under this contract and the employees of Subcontractor in the performance of said work. Subcontractor shall comply with the Federal Occupation Safety and Health Act of 1970 and related amendments. Subcontractor shall be responsible for compliance with all worker's and public safety laws, ordinances and regulations relating to the work and Subcontractor agrees to indemnify and hold harmless the Contractor and Owner from all liability, cost and expense of whatever nature arising out of the failure, in whole or in part, directly or indirectly, of the Subcontractor, its agents, employees or Subcontractors to so comply with such laws, regulations and standards.

- (b) Subcontractor will maintain and adhere to a written Hazard Communication Program of their own. A copy of such written program must be available for examination on the jobsite at all times. Any materials which may be classified as hazardous must be accompanied by a Material Safety Data Sheet. A copy of the aforementioned MSDS must be forwarded to the main office of the Contractor to be maintained in job records. Failure to adhere to the HazCom requirement may result in the termination of this Agreement.
- (c) Subcontractor shall maintain safety in the work area at all times. Hard Hats and Proper attire, including shirt, long pants and hard-soled shoes (no tennis shoes), are required at all times on the jobsite. Any deviation from this dress code will be grounds for removal of the employee or Subcontractor from the jobsite. Any costs from delay due to improper attire will be back charged to the Subcontractor. Repeated violations will necessitate the termination of this Agreement. Inasmuch as jobsites are an existing complex with full time residents, all of Subcontractor's workers shall refrain from playing radios, using profanity, and engaging in horseplay. If required, Subcontractor shall cordon off the construction zone in order to restrict the presence of pedestrians and vehicular traffic, and provide clearly marked and protected lanes for residents to access the building and individual units.
- (d) The Electrical Subcontractor employed by the Contractor for the project is hereby designated as the responsible party for implementing an Assured Equipment Grounding Conductor Program covering all cord sets, receptacles outside of the structure, and equipment operable by cord and plug. All testing and record keeping shall be maintained by the electrician, in accordance with Section .404 of Part 1926 OSHA Standards and its amendments. Records must be kept on the jobsite and made available for inspection upon request. Faulty equipment will be removed from the project immediately.
- 16. The Subcontractor shall pay promptly when due all labor and material vendors used for the completion of this work and provide interim and final lien waivers from such labor and material vendors. Subcontractor agrees to turn said work over to the Contractor in good condition and free and clear from all claims, encumbrances and liens for labor, services, or materials, and to protect and save harmless the Contractor and Owner from all claims, encumbrances and liens growing out of the performance of said work and all maintenance required under the Contract Documents. Should Subcontractor, during the progress of said work, or at any time thereafter, fail to pay for all labor, services and materials used or purchased for use in the prosecution of said work, the Contractor may at its option, and without notice to Subcontractor, pay all such claims and charge the amounts thereof to Subcontractor. In the event suit is filed by any person, firm or corporation asserting a claim or lien for labor, services or materials used or purchased for use in the work covered by Subcontract, Subcontractor will, at its own cost and expense, including counsel fees, defend such suit and pay any judgment rendered therein.
- 17. SUBCONTRACTOR SHALL NOT SUBLET, ASSIGN OR TRANSFER THE SUBCONTRACT or any work or payments due thereunto without the Contractor's written consent, and such consent shall not relieve Subcontractor of its obligations hereunder.
- 18. Agreement Not To Solicit Customers.
  - (a) For purposes of this Section:
    - (i) "Business of Contractor" shall mean the business of renovating existing apartment buildings.
    - (ii) "Competing Business" shall mean any business organization of whatever form directly engages, in whole, or in relevant part, in any business or enterprise which is the same as, or substantially the same as, the Business of Contractor.
    - (iii) "Customer" shall mean a customer who has contracted with Contractor to obtain renovations of existing apartment buildings from Contractor within the last one (1) year and has not advised Contractor of a decision to no longer obtain such renovations from Contractor; and
    - (iv) "Material Contact" shall mean contact between the Subcontractor and the Customer that has intended to further the business relationship between Contractor and the Customer.
  - (b) For so long as Subcontractor is performing its work under this Agreement, Subcontractor shall not, either directly or indirectly, on Subcontractor's own behalf or on behalf of others, solicit, divert or attempt to solicit or divert, or appropriate to or on behalf of a Competing Business, any Customer or actively sought prospective Customer of Contractor.
  - (c) For a period of one (1) year after Subcontractor ceases performing its work under this Agreement, Subcontractor shall not, either directly or indirectly, on Subcontractor's own behalf, or on behalf of others, (1) solicit to or on behalf of any Competing Business, or (2) attempt to solicit, divert, or appropriate to or on behalf of any Competing Business, any business of the type described as in this section 16 as "Business of Contractor" from any Customer of Contractor with whom the Subcontractor has had material contact in furtherance of the Business of Contractor during the last one (1) year of this Agreement.
  - (d) Subcontractor agrees that the covenants contained in the Section 16 of this Agreement are of the essence of this Agreement; that each of such covenants is reasonable and necessary to protect and preserve the interests and properties of Contractor and the Business of Contractor; and that irreparable loss and damage will be suffered by Contract should the Subcontractor breach any of such covenants. Therefore, Subcontractor agrees and consents that, in addition to all the remedies provided at law or in equity, Contractor shall be entitled to a temporary restraining order and temporary and permanent injunctions to prevent a breach or threatened breach of any of the covenants. Subcontractor waives and will not (i) assert any defense that Contractor has an adequate remedy at law with respect to the breach, or (ii) require Contractor to post a bond or any other security. Further, Contractor and Subcontractor acknowledge and agree that any claims by Subcontractor against Contractor hereunder or otherwise shall not constitute a defense to injunctive relief as tot eh enforcement of this Agreement. If Contractor is the prevailing part, Contractor shall be entitled to recover attorneys' fees and costs of litigation in addition to all remedies available at law or in equity.
- 18. Should the Contractor employ an attorney to enforce any of the provisions hereof or to protect its interest in any matter arising under this Agreement, or to collect damages for the breach of this Agreement, or to prosecute or defend any suit resulting from this Agreement, or to recover on the surety bond given by Subcontractor, Subcontractor and his surety, jointly and severally, agree to pay the Contractor all reasonable costs, charges, expenses and attorney's fees expended or incurred therein.

- 19. Before making payments, the Contractor reserves to themselves the right to demand and receive duly receipted for all materials and labor in any way entering into said work, written releases from all parties having claims against the work, and all appropriate documents pertaining to the work covered in the Subcontract (i.e. Executed Subcontract Agreement, Executed Change Orders, Insurance Certificate, Performance and Payment Bond, if required, and Executed Guarantee).
- 20. No partial payment made for work under Subcontracts shall be conclusive evidence of the performance, either wholly or in part, of the Subcontract, and the final payment shall not be construed to mean acceptance of defective work or improper materials.
- 21. Payment Terms. All Contract draws shall be submitted to Contractor in accordance to Subcontract Schedule for Payment, when checked and approved by the Contractor and supported by such documentation Contractor may deem necessary will be paid in accordance with the Subcontract Schedule for Payment, provided that the Contractor may, at its option on each payment, retain 10% or the percentage specified in the Contract Documents, of each estimate until final payment, which shall be made after completion of the work as required by Buckhaven, LLC and/or plans and specifications covered by said Subcontract and full payment therefore by Owner.
- 22. This Agreement and the Contract Documents, insofar as they relate in any part or in any way to the work undertaken herein, constitute the entire agreement between the parties hereto, and it is expressly understood and agreed that there are no agreements or promises by and between the parties, except as aforesaid, and that any additions thereto or changes therein shall be in writing.
- 23. If any portion of this Agreement is deemed to be unlawful, that portion only shall be stricken from the terms of this Agreement, the remaining clauses will prevail governing and binding the parties named herein.

 SUBCONTRACTOR:
 CONTRACTOR:

 BUCKHAVEN, LLC

 By:
 By:

 Witness:
 Witness:

 Date:
 Date:

IN WITNESS THEREOF, the parties hereto have set their hands and seal.

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#### **BUCKHAVEN, LLC Insurance Requirements**

Prior to commencement of the work, Subcontractor shall furnish the Contractor certificates showing that Subcontractor has, and will maintain throughout the contract, insurance in companies acceptable to the Contractor of the following types and minimum amounts (or such additional amounts as contract may require); minimum amounts listed below: Contractor shall be provided with a 30 Day Notice of Cancellation of below referenced policies. Insurance carrier must be A- rated or better by AM Best for all listed below.

- 1. Worker's Compensation and Employer's Liability
  - a. Statutory Worker's Compensation for all states in which operations are conducted.
  - b. Employer's Liability with limits of 100/500/100.
- 2. General Liability other than Automobile
  - a. Form to include coverage for operations, products and or completed operations and contractual liability specifically including the Provisions of Paragraph 10(a) above, including coverage for explosion, collapse of buildings, and underground damage, if applicable.
  - b. Limits of Liability: \$1,000,000 per occurrence/\$2,000,000 aggregate combined single limit.
  - c. Insurance should be "Primary and Non Contributory".
  - d. Buckhaven, LLC should be named as an Additional Insured.
  - e. Coverage is to apply on a "Per Project Aggregate" basis.
- 3. Automobile Liability
  - a. Form to include coverage for all owned, non-owned or hired automobiles.
  - b. Limits of Liability: \$1,000,000 combined single limit.
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  - d. Buckhaven, LLC to be named as an Additional Insured.
- 4. Excess Liability Insurance
  - a. Policy written in the amount of \$1,000,000 limit of liability in excess of the underlying limits of liability.
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  - c. Buckhaven, LLC to be named as an Additional Insured.
- 5. Subcontractor will list Buckhaven, LLC as additional insured on General Liability, Auto and Umbrella insurance policies and certificate. Subcontractor shall provide Certificate of Insurance on the above with a copy of the endorsement listing Buckhaven, LLC as additional insured. ISO Forms CG2010 & CG2037, or their equivalents, must provide coverage for both premises/operations and products / completed operations Additional Insured status will remain in effect until such time that the applicable Statute Of Repose expires. Furthermore; said coverage's shall be on a Standard ISO Form with no modifications such as limiting of contractual liability ( CG2139 / CG2426 ) or (CG2294), damage to work by Subs exclusions.

Sample of Certificate of Insurance Enclosed

ACORD 25 (2009/01)

### CERTIFICATE OF LIABILITY INSURANCE

DATE	(MM/	DD/YYYY)

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#### **IMPORTANT**

If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

#### **DISCLAIMER**

This Certificate of Insurance does not constitute a contract between the issuing insurer(s), authorized representative or producer, and the certificate holder, nor does it affirmatively or negatively amend, extend or alter the coverage afforded by the policies listed thereon.



# Request for Taxpayer Identification Number and Certification

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

	Nam	ne (as shown on your income tax return)					,				
ge 2.	Busi	iness name/disregarded entity name, if different from above									
ba ı	Che	ck appropriate box for federal tax									
<b>is</b> or	classification (required):										
Print or type See Specific Instructions on page		Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partner	ship) ►							Exemp	t payee
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		TIN in the appropriate box. The TIN provided must match the name given on the "Name	" line	Soc	ial se	curity	/ numb	er			
to avo	id ba nt ali s, it is	ackup withholding. For individuals, this is your social security number (SSN). However, for en, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other is your employer identification number (EIN). If you do not have a number, see <i>How to ge</i>	ra				-		-		
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Note.		e account is in more than one name, see the chart on page 4 for guidelines on whose	Ĺ	Employer identification number					ımbe		
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		alties of perjury, I certify that:									
1. The	nun	nber shown on this form is my correct taxpayer identification number (or I am waiting for	a numb	er to	be is	ssuec	d to m	e), ar	nd		
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Sign Here		Signature of U.S. person ► Da	ate ▶								

#### **General Instructions**

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

#### **Purpose of Form**

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- 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.

**Note.** If 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 on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the 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 withholding on your share of partnership income.

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The person who gives 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 is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,
- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

**Foreign person.** If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (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 not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS a percentage 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, 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 the instructions below and the separate Instructions for the Requester of Form W-9.

Also see Special rules for partnerships on page 1.

#### **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**

#### Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

**Sole proprietor.** Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name/disregarded entity name" line.

**Partnership, C Corporation, or S Corporation.** Enter the entity's name on the "Name" line and any business, trade, or "doing business as (DBA) name" on the "Business name/disregarded entity name" line.

Disregarded entity. Enter the owner's name on the "Name" line. The name of the entity entered on the "Name" line should never be a disregarded entity. The name on the "Name" line must be the name shown on the income tax return on which the income will be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a domestic owner, the domestic owner's name is required to be provided on the "Name" line. 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 the "Business name/disregarded entity name" line. If the owner of the disregarded entity is a foreign person, you must complete an appropriate Form W-8.

**Note.** Check the appropriate box for the federal tax classification of the person whose name is entered on the "Name" line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

Limited Liability Company (LLC). If the person identified on the "Name" line is an LLC, check the "Limited liability company" box only and enter the appropriate code for the tax classification in the space provided. If you are an LLC that is treated as a partnership for federal tax purposes, enter "P" for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter "C" for C corporation or "S" for S corporation. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the "Name" line) is another LLC that is not disregarded for federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the "Name" line.

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**Other entities.** Enter your business name as shown on required federal tax documents on the "Name" line. 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 the "Business name/ disregarded entity name" line.

#### **Exempt Payee**

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the "Exempt payee" box in the line following the "Business name/disregarded entity name," sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

**Note.** If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following payees are exempt from backup withholding:

- 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 possession of the United States, or any of their political subdivisions or instrumentalities,
- 4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
- 5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

- 6. A corporation,
- 7. A foreign central bank of issue,
- 8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States
- 9. A futures commission merchant registered with the Commodity Futures Trading Commission,
  - 10. A real estate investment trust,
- 11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
  - 12. A common trust fund operated by a bank under section 584(a),
  - 13. A financial institution.
- 14. A middleman known in the investment community as a nominee or custodian, or
- 15. 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 15.

IF the payment is for	THEN the payment is exempt for
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 5 and 7 through 13. Also, C corporations.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 1	Generally, exempt payees 1 through 7 <sup>2</sup>

<sup>&</sup>lt;sup>1</sup>See Form 1099-MISC, Miscellaneous Income, and its instructions.

#### 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 page 2), 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 Social Security Administration office or get this form online at <a href="https://www.ssa.gov">www.ssa.gov</a>. 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 <a href="https://www.irs.gov/businesses">www.irs.gov/businesses</a> 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, 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 domestic 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 item 1, below, and items 4 and 5 on page 4 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 the "Name" line must sign. Exempt payees, see Exempt Payee on page 3.

**Signature requirements.** Complete the certification as indicated in items 1 through 3, below, and items 4 and 5 on page 4.

- 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.

<sup>&</sup>lt;sup>2</sup> 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, and payments for services paid by a federal executive agency.

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- **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 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:
Individual     Two or more individuals (joint account)	The individual  The actual owner of the account or, if combined funds, the first individual on the account '
Custodian account of a minor     (Uniform Gift to Minors Act)	The minor <sup>2</sup>
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee <sup>1</sup> The actual owner <sup>1</sup>
Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity 4
Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
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 Regulation section 1.671-4(b)(2)(i)(B))	The trust

<sup>&</sup>lt;sup>1</sup>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.

**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, social security number (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 <code>phishing@irs.gov</code>. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: <code>spam@uce.gov</code> or contact them at <code>www.ftc.gov/idtheft</code> 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. 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.

<sup>&</sup>lt;sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>&</sup>lt;sup>3</sup> 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.

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 1.

<sup>\*</sup>Note. Grantor also must provide a Form W-9 to trustee of trust.