



BIDDING & EXECUTING WORK POLICIES

THE FOLLOWING ARE OUR GENERAL POLICIES CONCERNING PROPER BIDDING PROCEDURES AND SOME OF THE RULES WHICH MUST BE FOLLOWED WHEN WORKING ON THE JOB SITE.

1. Bid promptly and competitively, within three (3) days:

- » Bids are submitted waiving any and all claims for reimbursement of cost(s) and expense(s) for bid preparation.
- » Bids to be submitted using an estimating format providing line item(s) and unit pricing.

2. Prior to beginning work, you must furnish Storm 24 with the following items:

- » A legible copy of a valid state contractor's license and any endorsements or special permits.
- » A signed Vendor Agreement - see attached.
- » Certificate of Insurance
- » Additional Insured endorsement naming Storm 24, in the form and amounts set forth in the Insurance Requirements - see attached.
- » A signed acknowledgement of receipt of our Payment Policy & Procedures.
- » A fully executed Indemnity Agreement - see attached.
- » A completed W-9 for your company - see attached.

3. We expect that each vendor meet or exceed the following standards:

- » All of Vendor's work must be performed with quality workmanship to customary industry standards.
- » All of Vendor's interactions on the job site and all related job-site activities must be conducted with the utmost professionalism.
- » Time is of the essence on every job and Vendor must meet all schedules promptly. If Vendor has any reason to believe or suspect that delay has or may have occurred or likely to occur, Vendor must notify the Storm 24 Estimator or the Project Manager immediately but no more than 24 hours of learning this information.
- » Vendor must keep and maintain the job site in a clean and orderly condition at all times.
- » Vendor must never park a vehicle in the driveway or on the lawn without receiving an express written consent from a Storm 24 Estimator or the Project Manager.
- » Vendor must maintain a professional appearance at all times.
- » Vendor must not consume or be under the influence of any alcohol and/or non-prescription medications while on the job site. Vendor will report to the Storm 24 Estimator or the Project Manager about any prescription medications that Vendor has taken upon entering the job site and prior to starting any work. Vendor's failure to comply with the directives regarding alcohol and prescription and non-prescription medications will result in the immediate termination of Vendor.
- » Vendor must follow at all times all of the laws, rules, regulations, professional standards, and safety rules that apply to Vendor's profession or industry. In addition, Vendor must follow at all times all of the safety rules and regulations set by Storm 24.



PAYMENT POLICY & PROCEDURES

To ensure prompt payment by Storm 24 of Vendor's invoices, Vendor agrees to adhere to Storm 24's guidelines set below. If Vendor lacks any of the listed documents or requirements or if the work represented by Vendor's invoice is not satisfactory to Storm 24's Estimator or Project Manager, payment by Storm 24 may be delayed or denied until the invoice is complete and properly submitted or the work is satisfactorily completed.

1. Prior to any invoice being submitted, Storm 24 must have all of the following original documents on file at the Torrance office:

- » Vendor Agreement - see attached.
- » Certificate of Insurance and Additional Endorsement naming Storm 24 as an additional insured in the form and the amounts set forth in the Insurance Requirements - see attached.
- » A signed original of this Payment Policies & Procedures form.
- » A fully executed Indemnity Agreement - see attached.
- » A completed W-9 for Vendor's company - see attached.

2. Mail all invoices to Storm 24's corporate office at the following address:

Storm 24
Attention: Account Payable
23332 Hawthorne Blvd, #204
Torrance, CA 90505

Storm 24 is not responsible for any invoices mistakenly delivered to any other address.

3. All invoices must be originals (faxes or photocopies will not be processed), and must include the following:

- » A dated and signed invoice containing Vendor's invoice number.
- » Storm 24's job number or property owner's name and job address.
- » The name of the Storm 24 Estimator or Project Manager.
- » A clear breakdown of labor and materials charges and the amount due.
- » Original lien release for the amount of the invoice in the same document format as the attached sample documents.
- » Vendor is also required to provide us with a material release from any supplier who has submitted a preliminary notice or has otherwise made itself known to Storm 24.
- » Unconditional lien releases are required for all previous progress payments.

4. All invoices over \$2,500 must have 10% retention prior to submittal to Storm 24's office:

Vendor must submit an invoice for all retentions no later than thirty (30) days after Vendor's original invoice is submitted. Vendor must include a new invoice number and an original lien release for the amount of the retention.



PAYMENT POLICY & PROCEDURES

5. Time & Material Billing, Payments, Liens, & Remedies.

If the project requires invoicing based on time and materials, Vendor will be so instructed by Storm 24's Estimator or Project Manager. Vendor must include with the invoice, a complete breakdown of all labor charges (i.e., timecards, etc.) and a receipt for all materials and/or a material lien from each supplier. Storm 24 agrees to pay Vendor for the full, complete, and satisfactory performance of the Work in accordance to the terms of the agreement. However, it is understood and agreed that no payment by Storm 24 shall relieve Vendor of its responsibility for obtaining approval or inspections by FHA, VA, a City which has jurisdiction, warranty fee inspector, other local, state, and/or Federal Agencies, Storm 24, or Property Owner. It is further understood and agreed that no payment shall be due or made unless prior thereto such applicable Work has been approved and all relevant lien waivers furnished to the Storm 24 by Vendor and that there are no outstanding or incomplete Work Orders. All re-inspection fees will be paid by the Vendor, before any further payment payments are made by the Storm 24. Vendor shall upon demand by Storm 24 furnish such releases, affidavits, or other instruments, from Vendor, its material men or laborers as Storm 24 may require before any payment, incremental draw or final payment under this Agreement shall be made. It is further understood and agreed that Vendor shall look solely to Storm 24 for payment of the contract price herein for each part of the applicable Work provided for and Vendor does hereby specifically waive, relinquish and discharge any and all liens or right to claim or file a lien on the property for the work which it may have against such premises or the improvements constructed thereon, whether for labor or materials, and whether it be a constitutional, statutory, equitable, or contractual based lien. It is further understood and agreed that Storm 24 shall not be liable nor shall Storm 24 pay any additional charge or cost, whether for extras or otherwise, except as above provided, until and unless same shall have been agreed to by Storm 24 in writing, which such agreement, if any, shall be affixed and become an amendment to this Agreement. Vendor knowingly and intentionally waives its rights or claims to file a lien to entice Storm 24 to contract with Vendor. It is the sole responsibility of the Vendor to insure and warrant that the Work performed by others, prior to his phase or scope of Work, has been performed in a satisfactory manner, to receive the anticipated Work by Vendor. Under no circumstances will an extra charge be permitted to reinstall the Work of the Vendor if the Vendor covered up or otherwise permitted the Vendor's Work to follow any faulty Work by others. The Vendor expressly agrees that payments otherwise due Vendor from Storm 24 may be withheld and all costs incurred by Storm 24 shall be charged against all monies due Vendor under any and all Work released to Vendor pursuant to this Agreement if: (i) The Work (whether on one or more projects) performed by the Vendor pursuant to the Agreement is found to be defective or incomplete and is not remedied as soon as practicable, or (ii) The Vendor fails to pay for any labor, materials or equipment furnished to Vendor by its employees or third parties, or (iii) Another Vendor's Work is damaged by an act for which the Vendor, his employees, agents or secondary Vendors are responsible, or (iv) Claims or liens are filed against the Work at its location as a result of Vendor's actions or omissions, or (v) Vendor fails to perform, or to pay the costs and expenses of, warranty service the Vendor is obligated to provide under this Agreement, or (v) Vendor fails to comply with any other provision of this Agreement. If in the event Storm 24 shall become entitled to retain any sums due Vendor, Storm 24, at its sole discretion, shall be entitled to cause the Work to be performed by others and may apply any sums then due Vendor against such costs of completion related costs and damages with any excess amounts over eighteen (18%), to thereafter be paid to Storm 24. In the case of any breach of the Agreement by the Vendor, any damages, Court costs and reasonable attorney's fees incurred by Storm 24 shall be paid by Vendor.

6. Storm 24 maintains a payment policy of net 30 days:

Vendor should allow another 10 working days to receive the check. If Vendor does not receive payment after the allowable time frame passes, Vendor should contact Storm 24's corporate office accounting department.

7. Special Circumstances:

Storm 24 recognizes that, under special circumstances, an early payment of a Vendor's invoice may be necessary or advisable. In such a circumstance, Vendor must contact Storm 24's corporate office accounting department. While not a standard practice, from time to time, Storm 24 honors Vendor requests for early payment. The management of Storm 24 will review each individual request and, in its sole and absolute discretion, may approve or deny such requests.

Vendor's signature below acknowledges receipt of a copy of this Agreement.

Vendor fully understands Storm 24's payment policies and procedures.

Vendor agrees to comply with payment policies and procedures in full.

Agreed and Accepted:

Signature of Owner / Authorized Agent as Vendor

Date

Owner(s) Name - Please Print

Contractor's License Number



VENDOR WARRANTY

Project / Owner Name: _____ **Storm 24 Job Number:** _____

Project Address: _____

Project Address: _____

City, State, Zip Code: _____

Vendor Project Manager: _____ **Storm 24 Project Manager:** _____

The undersigned Vendor, as an independent subcontractor for Storm 24, expressly warrants to Storm 24 and its successors that the workmanship, materials and services provided in connection with the above-referenced project shall be free from all defects and shall be of the quality specified or of the best grade of their respective kinds if no quality is specified. Vendor also warrants that the workmanship, materials and services shall be fit for the purpose intended and shall conform to the provisions, specifications, drawings, samples or other descriptions contained herein or in the site-specific subcontract or in an Agreement with Storm 24, and to representations whenever made by Vendor or its representatives whether extrinsic to a subcontract or otherwise. All warranties implied by law or by usage of trade are incorporated herein to apply to all work, goods, services, and materials provided under this Agreement and shall run in favor of the Storm 24 and its successors in interest. Vendor expressly warrants and guarantees to Storm 24 and its successors in interest that the materials provided and services and all work performed shall be free from any and all defects in workmanship and defects in materials which may develop for a period of twelve (12) to sixty (60) months following installations, or twelve (12) to sixty (60) months following final acceptance of the goods or services by Storm 24 or its successor in interest, whichever period is longer and/or required by the site-specific subcontract or agreement that Storm 24 has with its Customer. The warranty period for the above-specified project shall be extended for the following time period:

- Twelve (12) Months
- Twenty Four (24) Months
- Thirty Six (36) Months
- Forty Eight (48) Months
- Sixty (60) Months
- Other / Additional Terms: _____

Pursuant to the warranty given above, Vendor shall also make all corrective repairs that may be required within ten (10) calendar days of receipt of notice from Storm 24. In the event that Vendor shall fail to make the necessary repairs, within the specified time period, Storm 24 shall have the right to hire any third party of its choosing to perform the corrective repairs and Vendor shall pay in full all costs of such repairs immediately upon demand or, at Storm 24's sole discretion, Storm 24 may deduct the costs of any corrective repairs from any amounts that may be due to Vendor. If the costs of the corrective repairs are greater than the amounts that may be due to Vendor, Vendor shall pay in full any such shortage immediately upon demand.

Vendor shall indemnify, save, defend, and hold Storm 24 harmless from and against all claims arising or resulting directly or indirectly from any defect in Vendor's work or Vendor's negligent or reckless failure to perform its work in accordance with all applicable laws, regulations, and any professional or industry standards. In the event that Storm 24 is made a party to any litigation between or involving Vendor and any third party concerning the work performed by Vendor, Storm 24 shall be represented by legal counsel of its own choosing and Vendor shall pay all of Storm 24's attorneys' fees, discovery costs, and court costs as they are incurred by or imposed upon Storm 24 in connection with such litigation.



VENDOR WARRANTY

Vendor shall deliver to Storm 24 copies of policies of liability and property insurance required hereunder or certificates evidencing the existence and amounts of such insurance, with loss payable clauses satisfactory to Storm 24. All such policies shall name Storm 24 as an additional insured. No such policy, without thirty (30) days' advance written notice to Storm 24, shall be cancelable or subject to reduction of coverage or other modification. Vendor shall, within ten (10) days prior to the expiration of such policies, furnish Storm 24 with renewals or "binders" thereof, or Storm 24 may order such insurance and charge the cost thereof to Vendor, which amount shall be payable by Vendor upon demand. Vendor shall not do or permit to be done anything that shall invalidate this insurance Article. All policies of insurance to be procured by Vendor shall be issued by insurance companies rated not less than A+VII in the most current available "Best's Key Rating Guide," qualified to do business in the State of Arizona. All policies shall be issued in the name of Vendor, and shall name Storm 24, its members, partners, shareholders, officers and directors as "insureds as their interests may appear." In addition, Vendor's liability insurance policies shall be endorsed as needed to provide cross-liability coverage for Vendor and Storm 24, and shall provide for sever ability of interests.

In the event that Vendor's insurance policy fails to cover all losses and expenses incurred by Storm 24 in connection with this Warranty and Indemnity, all of Vendor's principals and their spouses, whose signatures are below, hereby unconditionally guarantee the timely payment and performance by Vendor of all of its financial obligations under this Agreement or otherwise owing to Storm 24 and all indemnity obligations hereunder. This Guaranty is an absolute guaranty of payment and performance and not of collection. This Guaranty shall survive the termination of this Agreement and shall continue in full force and effect with respect to any obligations hereunder which are not fully performed upon the termination of this Agreement.

Signature of Owner / Authorized Agent as Vendor

Date

Owner(s) Name - Please Print

Contractor's License Number



LIEN RELEASE

CONDITIONAL WAIVER AND RELEASE UPON FINAL PAYMENT

Project: _____

Job No: _____

On receipt of the undersigned check(s) from _____ (Maker of check) in the sum of \$ _____ (Amount of Check) payable to _____ (Payee or Payees of Check) and when the check has been properly endorsed and has been paid by the bank on which it is drawn, this document becomes effective to release any mechanic's lien, any state or federal statutory bond right, any private bond right, any claim for payment and any rights under any similar ordinance, rule or statute related to claim or payment rights for persons in the undersigned's position, the undersigned has on the job of _____ (Owner) located at _____ (Job Description). This release covers the final payment to the undersigned for all labor, services, equipment or materials furnished to the job site or to job site or to _____, (Person with whom undersigned contracted) except for the disputed claims in the amount of \$ _____. Before any recipient of this document relies on it, the person should verify evidence of payment to the undersigned.

The undersigned warrants that he either has already paid or will use the monies he receives from this final payment to promptly pay in full-all his laborers, subcontractors, material men and suppliers for all work, materials, equipment or services provided for or to the above referenced project up to the date of this waiver.

Date: _____ Company Name: _____

Owner/President: _____ By: _____
(Name & Title) (Signature)

**NOTE: This form of release complies with state requirement.
It is not effective until the check that constitutes final payment is endorsed, and cleared the bank.**

THE UNDERSIGNED HAVE PERFORMED LABOR FOR WAGES ON THE PROJECT DESCRIBED AND HAVE BEEN PAID IN FULL TO DATE.

Date: _____ Date: _____
Date: _____ Date: _____
Date: _____ Date: _____
Date: _____ Date: _____
Date: _____ Date: _____
Date: _____ Date: _____
Date: _____ Date: _____
Date: _____ Date: _____



LIEN RELEASE

UNCONDITIONAL WAIVER AND RELEASE UPON PROGRESS PAYMENT

Project: _____

Job No: _____

The undersigned has been paid and has received a progress payment in the sum of \$_____ for labor, services, equipment or material furnished to _____ (YOUR CUSTOMER) on the job of _____ (OWNER) located at _____ (JOB DESCRIPTION) and does hereby release any mechanic’s lien, stop notice or bond right that the undersigned has on the above referenced job to the following extent. This release covers a progress payment for labor, services, equipment, or material furnished to _____ (YOUR CUSTOMER) through _____ (DATE) only and does not cover any retentions retained before or after the release date; extras furnished before the release date for which payment has not been received; extras or items furnished after the release date. Rights based upon work performed or items furnished under a written change order which has been fully executed by the parties prior to the release date are covered by this release unless specifically reserved by the claimant in this release. This release of any mechanic’s lien, stop notice, or bond right shall not otherwise affect the contract rights, including rights between parties to the contract based upon a rescission, abandonment, or breach of the contract, or the right of the undersigned to recover compensation for furnished labor, services, equipment, or material covered by this release if that furnished labor, services, equipment, or material was not compensated by the progress payment.

NOTICE: THIS DOCUMENT WAIVES RIGHTS UNCONDITIONALLY AND STATES TAHT YOU HAVE BEEN PAID FOR GIVING UP THOSE RIGHTS. THIS DOCUMENT IS ENFORCEABLE AGAINST YOU IF YOU SIGN IT, EVEN IF YOU HAVE NOT BEEN PAID. IF YOU HAVE NOT BEEN PAID, USE A CONDITIONAL RELEASE FORM.

NOTE: This form complies with state requirements.

It is to be used to release claims to the extent that a progress payment has actually been received by the releasing party.

Date: _____

Company Name: _____

Owner/President: _____

(Name & Title)

By: _____

(Signature)

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.	Name (as shown on your income tax return)	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification (required): <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate	
	<input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶	
	<input type="checkbox"/> Other (see instructions) ▶	
Address (number, street, and apt. or suite no.)		Requester's name and address (optional)
City, state, and ZIP code		
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 the "Name" line to avoid backup withholding. For individuals, this is 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									
				-			-		

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

Employer identification number									
				-					

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).

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 4.

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

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.

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 ²

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, and payments for services paid by a federal executive agency.

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 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, 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.

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:
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) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ 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 Regulation 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 Regulation 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 1.

*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, 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 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 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. 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.