



SUNCOAST
CONTRACTING

Subcontractor Onboarding Packet



Suncoast Contracting Group, LLC
1802 N. Alafaya Trail
Orlando, FL 32826
www.SuncoastContracting.net

Subcontractor Onboarding Process

This document provides general information regarding safety submittals prior to starting work to ensure a smooth transition. Please review this document in its entirety to ensure you understand the expectations on the project as a contractual requirement. Failure to provide the required submissions may result in the delay of the subcontractor's start date.

Forms to be filled out (Suncoast Contracting Group Forms attached):

- 1) W-9
- 2) Proof of Insurance
- 3) Proof of Workers Compensation or Exemption [[Exemptions \(myfloridacfo.com\)](http://myfloridacfo.com)]
- 4) Direct Deposit Authorization
- 5) A Copy of your State License (if applicable),
- 6) Signed Acceptance of our Invoicing Policy and Procedures
- 7) Non-Disclosure Agreements and Non- Compete/Solicit Agreements

Additional form(s) needed to start job:

- 1) Signed subcontractor agreement (when created per project).

Important Contact Info:

Project Coordinator:

Julian Perez

jperez@suncoastcontracting.net

Director of Operations:

Ron Rodriguez

(407) 765-1760

Rrodriguez@suncoastcontracting.net

Project-Related Correspondence

Contracts and Invoicing: Projects@suncoastcontracting.net

Subcontractors must submit their completed onboarding packet before any payments will be processed.

Subcontractor Initials: _____



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Subcontractor's Insurance Requirements

In consideration of the utilization of the Subcontractor's services by Suncoast Contracting Group, LLC, the receipt of which is hereby acknowledged, Subcontractor agrees to the following terms and conditions. Subcontractor shall provide and maintain, at their own expense until completion of the work the following insurance:

General Liability

Mandatory Coverage Requirements:

- Each Occurrence \$1,000,000
- Products & Completed Operations Aggregate Limit \$2,000,000
- Personal Injury Limit and Advertising Injury Limit \$1,000,000
- Each Occurrence Limit \$1,000,000

1. Full Occurrence Form (Modified Occurrence and Claims Made Forms are not acceptable)
2. A Deductible of not more than \$5,000
3. Policy shall include Per Project Aggregate Endorsement

Workers' Compensation

Mandatory Coverage Requirements:

- \$500,000 each Accident
- \$500,000 each Employee
- \$500,000 policy limit

Automobile Liability (where applicable)

Mandatory Coverage Requirements:

- \$1,000,000 Combined Single Limit
- Any Auto or All Owned, Hired and Non-Owned Auto

Certificate Wording:

1. **General:** Suncoast Contracting Group, LLC as the certificate holder.
2. **Additional Insured:** Suncoast Contracting Group, LLC as additionally insured with endorsement forms covering ongoing as well as completed operations.
3. **Waiver of Subrogation:** Required on each policy and the wording shall be in favor of Suncoast Contracting Group, LLC.

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Certificate Of Workers' Compensation Compliance

All Subcontractors of Suncoast Contracting Group, LLC or any tier sub-contractor hired by a Sub-contractor, must certify compliance with all federal, state and local laws, including workers; compensation insurance requirements, by evidence of insurance or a sworn statement that they are exempt, as part of this form.

Please submit a Certificate of Workers' Compensation provided by your insurer, with Suncoast Contracting Group, LLC listed as the certificate holder along with this form, indicating your compliance. If self-insured or exempt under the workers' compensations laws for the State of Florida, please indicate on this form how your Company complies.

Please check the box that applies to your company:

I have adequate workers' compensation insurance that is sufficient to comply with the laws of the State of Florida and to comply with all workers' compensation requirements of Suncoast Contracting Group, LLC, and a copy of our company's Certificate of Insurance is attached.

I am a Sole Proprietor or Independent Contractor who is self-insured, and do not employ anyone in any manner that would subject my company to workers' compensation insurance in the State of Florida. I understand Suncoast Contracting Group, LLC is not responsible for any workers' compensation claims on my behalf or any independent contractors I may hire, and agree to fully indemnify, hold harmless, and defend Suncoast Contracting Group, LLC against any such claims.

I certify under penalty of perjury under the laws of the State of Florida that the information provided on the Certificate of Workers' Compensation Compliance is true and accurate. I understand if claiming Self-Insured upon employing anyone in a manner that is subject to the workers' compensation laws of the State of Florida, I must obtain a Certificate of Workers' Compensation Insurance and submit it to Suncoast Contracting Group, LLC within 30 days of its effective date and continue to maintain the coverage provided by the certificate in accordance with the law. I further understand failure to comply with the requirements is grounds for immediate removal from any assigned projects.

Subcontractor Signature: _____

Date: _____

Printed Name: _____

Subcontractor Initials: _____



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Invoicing Policy and Procedures

Policy:

The following policy is to be followed and agreed to before starting a project.

- Invoices received on or by the 1st of the month will be paid on the 1st of the following month
- Invoices received on or by the 15th of the month will be paid on the 15th of the following month
- Change order invoices will only be paid if we have received approval from the prime contract for the additional work performed
- Subcontractor is responsible to resubmit any unpaid invoices in following pay period for payment reconsideration.

Subcontractors are requested to complete the Suncoast Contracting Group, LLC for electronic payment, otherwise a paper check will be mailed. Paper checks may take longer to receive than direct deposit.

Procedure:

1. Send Invoices to: Projects@suncoastcontracting.net (Subject line MUST include: Company Name/Project Name)
2. In order to be paid in a timely manner, all invoices submitted must include the following information:
 - Your Company Name and Address
 - An Invoice Number
 - Invoice Date - this is the date you are creating the invoice & submitting for payment.
 - The Project Name and Address - All invoices should list the project name. Project number if available. Only one project per invoice.
 - Description of Work Performed - This should include brief details of work performed.
 - Completion Date - All invoices should indicate the date work was completed.
 - Total Amount Due- Total amount due for change orders/additional work items can be combined on one separate invoice and totaled.
3. Separate invoices are required for each project. Invoices may NOT include charges for multiple projects.

I understand, accept and will adhere to Suncoast Contracting Group, LLC's invoicing Policies & Procedures as stated above.

Subcontractor Signature: _____

Date: _____

Printed Name: _____

Subcontractor Initials: _____



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SUBCONTRACTOR NON-COMPETE AGREEMENT

1. Purpose

This agreement, when countersigned below, shall constitute an agreement regarding not competing/soliciting Suncoast Contracting Group, LLC's customers or potential customers, and if applicable, certain confidential and proprietary information and trade secrets ("Confidential Information") relating to the business of Suncoast Contracting Group, LLC hereinafter referred to as the "Contractor" and _____, hereinafter referred to as the "Subcontractor," (collectively referred to as the "Parties"), as of the date executed by the Contractor (the "Effective Date").

Subcontractor shall strictly maintain the confidentiality of the Proprietary Information. Proprietary information may be shared between the Parties for use in scoping, estimating, and completing projects as well as for the everyday business practices for the Contractor and its clients/customers.

2. Non-Compete/Disclosure

During the tenure of the Subcontractor with the Contractor and the Time Period stated in Section 3 the Subcontractor shall not:

- A) **Business Practices** - Provide the same or similar industry products, services, or engage in any other way representation of any other business of a similar nature to the business of the Contractor to the Contractor's customers without written consent. It is understood that the Subcontractor will be representing the Contractor exclusively during their tenure unless written notice has been provided from either of the Parties.
- B) **Clients/Customers** - Directly or indirectly engage in any similar business practice of the Contractor to the Contractor's current or former clients. Additionally, the Subcontractor shall not solicit any client of the Contractor for the benefit of the subcontractor or another third party that is engaged in a similar business to that of the Contractor.
- C) **Employees** - Hire, work alongside, or partner with any current employees, sales staff, or former employees or sales staff of Contractor.

IT IS EXPRESSLY FORBIDDEN FOR THE SUBCONTRACTOR TO SOLICIT ANY CURRENT OR FORMER CUSTOMER/CLIENT FOR THE MONETARY AND/OR ANY BENEFIT OF THE SUBCONTRACTOR WITHOUT THE CONTRACTOR'S EXPRESSED WRITTEN CONSENT.

3. Time Period

Subcontractor warrants and guarantees this agreement until written termination of the Subcontractor's role and/or business with the Contractor or 10 years after a completed project for specific customer, whichever is later.

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4. Purchase Option

Contractor does not allow the Subcontractor to be released of liability from this agreement for any monetary amount or reason. Monetary releases can be discussed on a case-by-case basis.

5. Jurisdiction

The jurisdiction of this agreement shall cover the areas of Florida and Georgia unless otherwise specified.

6. Confidential Information

As used herein "Confidential Information" shall mean any and all technical and non-technical information provided by the Contractor, including but not limited to: data or other proprietary information relating to products, inventions, plans, methods, processes, know-how, developmental or experimental work, computer programs, databases, authorship, customer lists (including the names, buying habits or practices of any clients), the names of vendors or suppliers, marketing methods, reports, analyses, business plans, financial information, statistical information, or any other subject matter pertaining to any business of the Contractor or any it's respective clients, consultants, or licensees that is disclosed to the Subcontractor under the terms of this Agreement.

7. Permitted Disclosure

Confidential Information does not include information which:

- (i) Has become generally known to the public through no wrongful act by the Subcontractor;
- (ii) Has been rightfully received by Subcontractor from a third party without restriction on disclosure and without breach of an obligation of confidentiality running either directly or indirectly to the Subcontractor;
- (iii) Has been approved for release to the general public by written authorization of the Contractor;
- (iv) Has been disclosed pursuant to the requirement of a governmental agency or a court of law without similar restrictions or other protections against public disclosure; or,
- (v) Has been independently developed by the Subcontractor without use, directly or indirectly of the Contractor's Confidential Information.

8. Confidentiality

Subcontractor acknowledges that it will have access to the Contractor's Confidential Information and agrees that it shall not directly or indirectly divulge, disclose or communicate any of the Confidential Information to any third party, except as may be required in the course of any formal business association or dealings with the Contractor and in any event, only with the prior written approval of the Contractor. The Subcontractor acknowledges that no license of the Confidential

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Information, by implication or otherwise, is granted to the Subcontractor by reason of this Agreement. Additionally, the Subcontractor acknowledges that it may only use the Confidential

Information in connection with its business dealings with the Contractor and for no other purpose without the prior written consent of the Contractor. The Subcontractor further agrees that all Confidential Information, including without limitation any documents, files, reports, notebooks, samples, lists, correspondence, software, or other written or graphic records provided by the Contractor or produced using the Contractor's Confidential Information, will be held strictly confidential and returned upon request to the Contractor. The term of this Agreement will be ongoing as long as the Parties are working together in any formal capacity. The conditions of this Agreement shall survive the termination of this Agreement.

9. Consultants and Subcontractor's Bound

Subcontractor agrees to disclose the Confidential Information to any agents, affiliates, directors, officers or any other Subcontractors (collectively, the "Subcontractors") solely on a need-to-know basis and represents that such Subcontractors have signed appropriate non-disclosure agreements or taken appropriate measures imposing on such Subcontractors a duty to third parties (1) to hold any third party proprietary information received by such Subcontractors in the strictest confidence, (2) not to disclose such third party Confidential Information to any other third party, and (3) not to use such Confidential Information for the benefit of anyone other than to whom it belongs, without the prior express written authorization of the Contractor.

10. Return of Materials

Upon termination or expiration of the Agreement, or upon written request of the Contractor, the Subcontractor shall promptly return to the Contractor all documents and other tangible materials representing the Contractor's Confidential Information and all copies thereof. The Contractor shall notify immediately the Subcontractor upon discovery of any loss or unauthorized disclosure of the Confidential Information.

11. Remedies

Should the Subcontractor breach any of the provisions of this Agreement by unauthorized use, or by disclosure of the Confidential Information to any unauthorized third party to the Contractor's detriment or damage, the Subcontractor agrees to reimburse the Contractor for any loss or expense incurred by the Contractor as a result of such use or unauthorized disclosure or attempted disclosure, including without limitation court costs and reasonable attorney's fees incurred by the Contractor in enforcing the provisions hereof. Subcontractor further agrees that any unauthorized use of or disclosure of the Confidential Information will result in irreparable damage to the Contractor and that the Contractor shall be entitled to an award by any court of competent jurisdiction of a temporary restraining order and/or preliminary injunction against such unauthorized use or disclosure by the Subcontractor without the need to post a bond. Such remedies, however, shall not be deemed to be the exclusive remedies for any breach of this Agreement but shall be in addition to all other remedies available at law or equity.

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12.Choice of Law

This Agreement shall be governed by and construed in accordance with the laws of the State of Florida without reference to its conflicts of laws principles. Any disputes arising from or related to the subject matter of this Agreement shall be heard in a court of appropriate jurisdiction of the

Contractor's principal office and the parties hereby consent to the personal jurisdiction and venue of these courts. If any provisions of this Agreement or its applications is held to be invalid, illegal or unenforceable in any respect, the validity, legality or enforceability of any other provisions and applications herein shall not in any way be affected or impaired.

13.Entire Agreement

This Agreement represents the entire agreement of the parties and may only be modified by signature by both parties hereto.

In Witness Whereof, the parties hereto have agreed and signed this Non-Compete/Non-Disclosure Agreement to be on the ___ day of _____, 20__.

Subcontractor Signature: _____ **Date:** _____

Printed Name: _____

Contractor Signature: _____ **Date:** _____

Printed Name: _____

Subcontractor Initials: _____



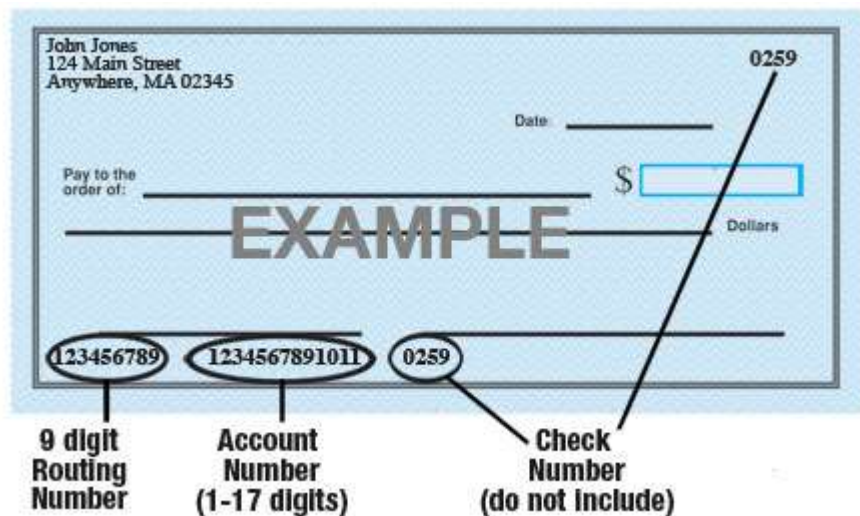
Direct Deposit Authorization Form

Please print and complete ALL the information below.

Name: _____

Address: _____

City, State, Zip: _____



Name of Bank: _____

Account #: _____

9-Digit Routing #: _____

Amount: \$ _____ _____ % or Entire Paycheck

Type of Account: Checking Savings (Check One)

Attach a voided check for each bank account to which funds should be deposited (if necessary)

Suncoast Contracting Group, LLC is hereby authorized to directly deposit my pay to the account listed above. This authorization will remain in effect until I modify or cancel it in writing.

Subcontractor's
Signature: _____

Date: _____

By signing the filled-out form, you:

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

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

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

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

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

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

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

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

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

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

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

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

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

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the instructions for Part II for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

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

Also see *Special rules for partnerships*, earlier.

What is FATCA Reporting?

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

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Line 1

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

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

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

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

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

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

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

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a “disregarded entity.” See Regulations section 301.7701-2(c)(2)(iii). Enter the owner’s name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner’s name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity’s name on line 2, “Business name/disregarded entity name.” If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

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

Line 3

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

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

Line 4, Exemptions

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

Exempt payee code.

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

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

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

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

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

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

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

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

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

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

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

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

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

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

G—A real estate investment trust

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

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

J—A bank as defined in section 581

K—A broker

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

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

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

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, 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 *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/Businesses and clicking on Employer Identification Number (EIN) under Starting a Business. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

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

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

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

Part II. Certification

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

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

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

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.

You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.

You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions.

You must sign the certification. You may cross out item 2 of the certification.

4. Other payments.

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

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), 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) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. 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
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

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

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

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

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

*Note: The grantor also must provide a Form W-9 to trustee of trust.

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

Secure Your Tax Records From Identity Theft

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

To reduce your risk:

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

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

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

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

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

Protect yourself from suspicious emails or phishing schemes.

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit www.irs.gov/IdentityTheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

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