



MaintenanceADVANTAGE
PROFESSIONAL PROPERTY SERVICES

To: Potential Preferred Vendor

From: Maintenance Advantage (“MA”)

Re: Required Information to work with Maintenance Advantage

As required by law, certain items must be kept on file for all independent contractors used by Maintenance Advantage and or Property Advantage.

Please remit the following items to our office as soon as possible.

- [] Certificate of General Liability Insurance naming **Maintenance Advantage and Property Advantage** as additionally insured Reference Section 12.4 of the Subcontractor: \$1,000,000 minimum/\$2,000,000 per occurrence.
- [] Copy of Workers Compensation Insurance.
- [] Copy of the Business License or State Contractor’s card.
- [] W-9 Request for Taxpayer Identification Number and Certification
- [] Executed Maintenance Advantage- Subcontractor Agreement.

Our accounting system will not allow us to print payment checks without this information on file and continually updated.

Your insurance agent should be able to forward the requested insurance information. Annual renewals should be automatically sent to us yet ultimately the Subcontractor’s responsibility.

Please provide us with updated contact information, such as phone numbers, fax numbers and an email address for our records. We prefer email and to be paperless.

Please feel free to contract our Corporate Accounting 760-585-1721 or in San Diego County 760-585-1754 and fax 760-438-6886.

Thank you in advance for your cooperation. We look forward to working a lot more with each other.

Chad Francoise, Manager
MaintenanceADVANTAGE
760-585-1701 direct

Phillip Chiles, Coordinator
MaintenanceADVANTAGE
760-585-1754 direct



Mission Statement

MaintenanceADVANTAGE's mission is to provide responsive, cost-effective maintenance service to the owner's and investor's of real estate properties, by way of our professional staff and partners.

Code of Conduct for MaintenanceADVANTAGE employees and Partner Expectations

1. Respond to work orders and contact tenants/client within 24 hours of work orders being issued.
2. Knock before entering.
3. Do not discuss any unrelated issues with owners or occupants of the property.
4. Complete **ONLY** the tasks on your work order.
5. Do not promise to return or repair items which have not been authorized on your current work order.
6. Do not make comments or observations about other repairs which may need to be done or about the condition of the property. Especially don't make comments with sexual or suggestive overtones.
7. Move only those personal items of the occupant's required to do your job. Don't enter any rooms other than those required to complete your work order.
8. Do not touch or operate any of the occupant's personal belongings. Do not borrow any tools from the occupant.
9. Work area should be cleaned after completion of the job or at the end of each work day. Each Technician is expected to carry his own broom and dust pan for necessary clean up.
10. No eating or drinking in a customer's home.
11. Do not smoke or use smokeless tobacco products while in a customer's home.
12. Always check your shoes before entering a customer's home. If there is a danger of tracking mud or dirt into a customer's home remove your shoes or wear the over-shoe booties.
13. Always be **PROFESSIONAL, COURTEOUS** and **CONSIDERATE**. You are in someone else's home.
14. Always remember that you are an Ambassador for MaintenanceADVANTAGE and Property ADVANTAGE.

Chad Francoise, Manager
MaintenanceADVANTAGE
760-585-1701 direct

Philip Chiles, Coordinator
MaintenanceADVANTAGE
760-585-1754 direct

Subcontract Agreement

THIS SUBCONTRACT AGREEMENT executed on _____ and beyond between _____ (hereinafter called Subcontractor) and PA Solana Beach Inc. dba Maintenance Advantage (hereinafter called Contractor),

WITNESSETH:

WHEREAS, the Contractor, on this date forward, entered into an ongoing agreement (hereinafter referred to as the Contract) with specific property owners (hereinafter referred to as the Owner), for the repair, maintenance and/or construction of the residential properties in parts or whole (hereinafter referred to as the Property); and WHEREAS, the Subcontractor agrees to perform a portion or whole of the work required to be performed by the Contractor on the Property pursuant to the Contract,

NOW, THEREFORE, the parties hereto agree as follows:

ARTICLE I Scope of Work

Section 1.1. The Subcontractor shall perform the work specific to the trade for which it is retained (hereinafter referred to as the Work).

Section 1.2. The Subcontractor shall furnish all labor, material, equipment, and services necessary therefore. All incidental work reasonably necessary to complete this Subcontract shall be done by the Subcontractor.

Section 1.3. The performance of the Work or materials used shall be satisfactory to the Contractor and the Owner. All plans and specifications shall remain the property of the Owner, if any.

ARTICLE II Warranties

Section 2.1. The Subcontractor hereby guaranties that the Work shall be free from any defects due to faulty materials or workmanship or any violation of this Agreement for one year from the date of completion.

Section 2.2. The Subcontractor shall perform the Work in compliance with the terms and conditions of the Contract or quotation.

Section 2.3. The Subcontractor shall fulfill any special warranties of material or equipment installed, and shall repair or replace any part of the materials or Work which proves defective in workmanship or material within one year from the date of substantial completion.

Section 2.4. The Subcontractor shall not sub-subcontract for any of the labor and materials to be performed hereunder without obtaining the prior approval of the Contractor, as to work, material, or the sub-subcontractor which shall furnish the labor and materials. If such approval is granted, Subcontractor shall perform under all the terms and conditions of this Agreement.

Section 2.5. The Subcontractor agrees to furnish, at its expense, all guaranties or bonds covering its work or any part thereof as may be required by the Contract.

Section 2.6. The Subcontractor shall maintain the premises free from accumulation of waste materials and rubbish resulting from the execution of the Work and at the completion thereof shall clean the premises in a manner satisfactory to the Contractor and the Owner.

ARTICLE III Completion

Section 3.1. The Subcontractor shall substantially complete the Work to the satisfaction of the Contractor and Owner. Time shall be of the essence in the Subcontractor's performance of this Agreement.

Section 3.2. The Subcontractor shall furnish the required labor, materials, equipment, and supplies in such quantities and at such time to accomplish the completion of the Work.

Section 3.3. In the event the Subcontractor is delayed in completing the Work by the act, neglect, delay, or default of the Contractor or the Owner, or of any other subcontractor employed by the Contractor, or for reasons beyond the control of the Subcontractor, then the time fixed for the completion of the Work shall be extended for a period equivalent to the time lost, provided that no extension shall be made unless written claim is made within five (5) days from such event. The extension of time hereinabove provided for shall be the Subcontractor's exclusive remedy in the event of such a delay, no matter how or by whom caused.

ARTICLE IV Changes to Work Orders

Section 4.1. No alterations shall be made to the work described in the plans, work orders, and/or specifications, except upon the written order of the Contractor or the Owner. The Contractor may, at any time, by written order, make changes in the plans and specifications, which changes shall be evidenced by written notification via email or fax.

Section 4.2. If any extra, additional, or different work be performed by the Subcontractor without previous written order by the Contractor, the Contractor shall be under no obligation to pay for such unauthorized work.

ARTICLE V Subcontract Price

Section 5.1. The price to be paid by the Contractor and accepted by the Subcontractor for the Work is subject to each specific job and possible quotation, subject to deductions and additions as herein provided.

Section 5.2. The Contractor may withhold any progress payment, in whole or in part, from the Subcontractor on account of the failure of the Subcontractor to comply fully with any requirements of this Agreement, or because of any delay on the part of the Subcontractor.

ARTICLE VI Inspection

Section 6.1. The Contractor shall have the right to inspect the Work in the Subcontractor's shop or places other than the site of the Work.

Section 6.2. The Subcontractor shall provide safe facilities at all times for the inspection of the Work by the Contractor or Owner.

Section 6.3. The Subcontractor shall, on written notice from the Contractor or Owner, remove all materials, which the Contractor or Owner shall determine to be unsound or unsatisfactory.

Section 6.4. The Subcontractor acknowledges that neither inspections nor the presence on the premises of supervisory personnel shall relieve the Subcontractor from its absolute responsibility to perform the Work and furnish its materials in accordance with the requirements of this Agreement.

ARTICLE VII Termination

Section 7.1. In the event the Owner elects to cease or postpone the Property, the Contractor may terminate this Agreement by written notice to the Subcontractor. Such termination shall be effective in the manner specified in the notice and shall be without prejudice to any claims which the Owner or the Contractor may have against the Subcontractor. On receipt of such notice, the Subcontractor, unless the notice directs otherwise, shall immediately discontinue work and the placing of orders for materials, facilities, and supplies in connection with the performance of the Work, and shall, if requested, make every reasonable effort to procure cancellation of existing orders and sub-subcontracts upon terms satisfactory to the Contractor and Owner, and shall therefore do only such work as may be necessary to preserve and protect work already in progress and to protect materials, plant, or equipment on the site or in transit thereto.

Section 7.2. In the event the Subcontractor should, at any time after notice, refuse to replace defective materials or work, fail to prosecute the work with diligence, or violate any condition of this Agreement, or should the Subcontractor make a general assignment for the benefit of its creditors, or should a receiver of any property of the Subcontractor be appointed, or should a petition be filed, either by or against the Subcontractor, in any bankruptcy or insolvency proceedings, the Contractor may terminate this Agreement, and enter the premises and take possession of all tools, machinery, equipment, and appliances which may be owned by or be in the possession of the Subcontractor and which are at the site and required for the completion of the Work, and may exercise all options, privileges, and rights with respect thereto, and may complete, or employ any other person or persons to complete, the work at the Subcontractor's expense.

ARTICLE VIII Settlement on Termination

Section 8.1. Upon termination of this Agreement, at the Owner's request, complete settlement of all claims of the Subcontractor arising thereunder shall be made as follows:

(a) The Owner shall assume and become liable for all obligations and commitments that the Subcontractor may have previously undertaken or incurred in good faith in connection with the Work and in accordance with the terms of this Agreement, and the Subcontractor, as a condition of receiving payment, shall execute and deliver all such papers and take such steps as the Contractor or Owner may require for the purpose of fully vesting in the Owner the rights and benefits of the Subcontractor under such obligations and commitments.

(b) The Owner shall compensate the Subcontractor for such services incurred after the date of termination for the reasonable cost of protecting Owner's property and for accounting services in connection with the settlement of this Agreement, as are required or approved by the Contractor and Owner in advance.

(c) The Owner shall reimburse the Subcontractor for the completed portion of the Work.

(d) The Subcontractor understands that the ultimate financially responsible party is that of the Owner not the Contractor.

Section 8.2. At the final settlement of this Agreement, the Subcontractor shall furnish a release of all claims which may have arisen hereunder.

ARTICLE IX Liens

Section 9.1. All material placed on the premises by the Subcontractor shall be owned unconditionally by the Subcontractor and shall be free of the lien of any third party.

Section 9.2. The Subcontractor agrees to remove immediately any liens or encumbrance which, because of any act or default of the Subcontractor, is filed against the premises; and to indemnify and save the Contractor harmless against all resulting loss and expenses, including attorneys' fees.

ARTICLE X Permits

Section 10.1. The Subcontractor shall procure all permits necessary for carrying on the Work and shall comply with all regulations, directives, ordinances, and laws relating to the Work or the conduct thereof.

ARTICLE XI Employee Benefits

Section 11.1. The Subcontractor shall comply with the provisions of any Social Security or unemployment insurance laws, state or federal, as may be now or hereafter in force, applying to the Work, and accepts exclusive liability and will hold the Contractor and Owner harmless against any demands for contributions or taxes with respect to the Work. The Subcontractor agrees to pay all federal or state sales and use taxes, or similar levies, on all materials, tools, and equipment furnished under this Agreement.

ARTICLE XII Workers' Compensation, Indemnification, and Property Damage Insurance

Section 12.1. The Subcontractor, before commencing the Work, shall be qualified under the workers' compensation law of the state in which the Work is to be done and shall at all times comply with the provisions of such law.

Section 12.2. The Subcontractor shall, at all times, indemnify and save harmless the Contractor and the Owner from and against any and all claims and demands whatsoever, including costs, litigation expenses, counsel fees, and liabilities incurred in connection therewith, arising out of injury to, or death of, any person whatsoever or damage to property of any kind by whomsoever owned, caused in whole or in part by the acts or omissions of the Subcontractor, its sub-subcontractors, materialmen, or any other person directly or indirectly employed by them, or any of them, while engaged in the performance of this Agreement or any activity associated therewith or relative thereto, and shall further indemnify the Contractor and Owner against any such claims allegedly caused in part, whether or not it be the fact, by reason of negligent instructions or directions given or purportedly given by any of the owner's representatives with respect to the performance of the Property or any aspect thereof.

Section 12.3. The Subcontractor shall at all times maintain such public liability, property damage, and workers' compensation or employer's liability insurance as will protect the Subcontractor from any and all of the foregoing risks and from any and all claims under such workers' compensation laws.

Section 12.4. The amount of the insurance to be provided by the Subcontractor as provided in this Agreement, together with the form of the policies and the companies in which the same may be issued, shall be subject to the approval of the Contractor and Owner, and the public liability insurance shall not be less than one million dollars (\$1,000,000) for any one person injured or two million dollars (\$2,000,000) on account of any one accident or occurrence. All such insurance policies shall name Contractor as an additionally insured which Contractor will keep on file. It is up to the Subcontractor to remain current with these policies. Should the Subcontractor's policies expire, Contractor will withhold work. The Subcontractor shall arrange with the insurance carriers to furnish the Contractor directly with copies of all insurance policies and to notify the Contractor directly of all renewals and cancellations.

Section 12.5. The Contractor or Owner shall keep the Work, including all materials delivered on the premises, fully insured against fire and other risks included in standard extended coverage endorsement exclusive, however, of Subcontractor's tools and equipment. In the event of loss or damage to which such insurance is applicable, the Subcontractor agrees to be and remain liable for the replacement to its original condition of such portion of the Subcontractor's work as may be so damaged, which replacement shall be in accordance with the provisions of this Agreement and of the principal contract, and shall be at the sole cost and expense of the Subcontractor, provided that the Contractor shall be obligated to pay to the Subcontractor, on account of the cost of such replacement, such sum or sums as shall be paid to the Contractor for the fire insurance carried on account of such loss or damage to the Work performed by the Subcontractor.

ARTICLE XIII Patent Infringement

Section 13.1. The Subcontractor shall protect and hold the Contractor and Owner harmless against any and all demands and claims on account of infringements or alleged infringements of patented or allegedly patented articles or inventions used on or for the Work, and will, at its own cost and expense, defend any and all suits which may be brought against the Subcontractor, the Contractor, or Owner, on account of infringements or alleged infringements and pay any and all fees, costs, and damages resulting therefrom.

ARTICLE XIV Surety Bond

Section 14.1. The Subcontractor shall, at the Contractor's option, furnish an approved bond from a surety company designated by the Owner for the performance of this Agreement and/or a lien bond to effectuate the requirements in Article IX, which bond or bonds shall comply with the laws of the state in which the Work is to be done, the premiums therefore to be paid by the Contractor in addition to the amounts specified in Article V of this Agreement.

ARTICLE XV Assignment and Subcontracts

Section 15.1. The Subcontractor shall not assign this Agreement, or any of the payments to become due hereunder, nor shall the Subcontractor sublet any part of the Work, except with the written consent of the Contractor and approval of the Owner.

ARTICLE XVI Rules and Regulations

Section 16.1. All regulations and rules in effect at the premises regarding passes, badges, lists of employees, and conduct on the premises shall be observed by the Subcontractor, its personnel, and its employees.

ARTICLE XVII Interpretation

Section 17.1. The laws of the State of California shall govern as to the interpretation, validity, and effect of this Agreement.

ARTICLE XVIII

Reserved.

ARTICLE XIX Miscellaneous

Section 19.1. This Agreement cannot be changed, modified, terminated, canceled, rescinded, or in any other way altered or negated unless the same is in writing and signed by the party against whom enforcement of the change, modification, discharge, termination, cancellation, or rescission is sought.

Section 19.2. The Subcontractor is familiar with the general work required on the real estate properties and is familiar with the geographical area.

Section 19.3. The Contractor has not made and does not make any representations with respect to any matter or thing affecting or related to the subject matter of this Agreement, except as herein specifically set forth, and the Subcontractor hereby expressly acknowledges that no such representations have been made.

Section 19.4. It is agreed that all understandings and agreements heretofore had between the parties are merged in this Agreement, which alone fully and completely expresses their understanding, and this Agreement has been entered into after full investigation and consideration, neither party relying upon any statement or representation, not embodied in this Agreement, which may be claimed to have been made by any of the parties hereto.

Section 19.5. In the event any dispute shall arise between the parties to this agreement, the prevailing party shall be entitled to recover its reasonable attorneys' fees, experts fees, and costs.

IN WITNESS WHEREOF, the Subcontractor and the Contractor have executed this Agreement the day and year first above written.

(Subcontractor)

By:

Title:

Maintenance Advantage

By:

Title:



Maintenance ADVANTAGE

PROFESSIONAL PROPERTY SERVICES

| | <i>VENDOR SETUP FORM</i> | Completed: |
|------------------------------------------------|----------------------------------------------------------|-------------------|
| Vendor Name | | |
| Address | | |
| Address 2 | | |
| City, State, Zip | | |
| Phone | | |
| Cell Phone | | |
| Fax | | |
| Email | | |
| Website | | |
| Contact Information | | |
| Incorporated? | Yes <input type="checkbox"/> No <input type="checkbox"/> | |
| Federal Tax ID # | ____ - ____ | |
| Social Security # | ____ - ____ - ____ | |
| Workman's Comp (Copy attached) | | |
| Liability Insurance (Copy attached) | | |
| "No Employee" Statement | | |
| W-9 Attached | | |

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) | | |

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| 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 <i>How to get a TIN</i> on page 3. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter. | <table border="1" style="margin: auto;"> <tr><td colspan="9" style="text-align: center;">Social security number</td></tr> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table> <table border="1" style="margin: auto;"> <tr><td colspan="9" style="text-align: center;">Employer identification number</td></tr> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table> | Social security number | | | | | | | | | | | | | | | | | | Employer identification number | | | | | | | | | | | | | | | | | |
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| Employer identification number | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| Part II Certification | |
| Under penalties of perjury, I certify that: | |
| <ol style="list-style-type: none"> 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 ▶ |
|------------------|----------------------------|--------|

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.

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.

What Name and Number To Give the Requester

| For this type of account: | Give name and SSN of: |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
| 1. Individual | The individual |
| 2. Two or more individuals (joint account) | The actual owner of the account or, if combined funds, the first individual on the account ¹ |
| 3. Custodian account of a minor (Uniform Gift to Minors Act) | The minor ² |
| 4. a. The usual revocable savings trust (grantor is also trustee) | The grantor-trustee ³ |
| b. So-called trust account that is not a legal or valid trust under state law | The actual owner ³ |
| 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.

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.