



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

01/01/2021

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an **ADDITIONAL INSURED**, the policy(ies) must have **ADDITIONAL INSURED** provisions or be endorsed. If **SUBROGATION IS WAIVED**, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER	CONTACT NAME:
Insured Broker	PHONE (A/C, No, Ext):
Insured Broker Address	FAX (A/C, No):
	E-MAIL ADDRESS:
	INSURER(S) AFFORDING COVERAGE
	INSURER A: Carrier Name
INSURED	INSURER B:
Insured Name	INSURER C:
Insured Address	INSURER D:
	INSURER E:
	INSURER F:

COVERAGES

CERTIFICATE NUMBER: Sample

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:	Y	Y	Policy Number	01/01/2021	01/01/2022	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000
A	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY	Y	Y	Policy Number	01/01/2021	01/01/2022	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 0	Y	Y	Policy Number	01/01/2021	01/01/2022	EACH OCCURRENCE \$ 1,000,000 AGGREGATE \$ 1,000,000
A	<input checked="" type="checkbox"/> WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	Y	01/01/2021	01/01/2022	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
A	Professional Liability	Y		Policy Number	01/01/2021	01/01/2022	Each Claim/Aggregate \$2,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Owner, Architect, Engineer and Contractor are named as additional insured on the General Liability, Auto, and Umbrella Policies. General Liability and Umbrella Liability are Primary and Non-Contributing. A waiver of subrogation is provided for Owner, Architect, Engineer, and Contractor on all policies except Professional Liability. Contractor is named as an additional insured on the Professional Liability policy. The General Liability and Umbrella policies contain no restriction for contractual liability and xcu (Explosion, collapse, underground) Umbrella is follow form. 30 Day Notice of Cancellation is Provided.

CERTIFICATE HOLDER

CANCELLATION

Eilerson Development Corp 1660 Huguenot Road Midlothian VA 23113	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
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1660 Huguenot Road
Midlothian, VA 23113
(804) 897-0900
(804) 320-8701 fax

Subcontractor Pre-Qualification Form

Contact Information:

Company Name: _____
Primary Business Contact: _____ Title: _____
Shipping Address: _____
City: _____ State: _____ Zip: _____
Phone: _____ Fax: _____
E-Mail: _____ Web Address: _____

Profile Information:

Trades Performed:

- | | | | | | |
|---|-------------------------------------|-----------------------------------|---------------------------------------|--|--------------------------------------|
| <input type="checkbox"/> Sitework | <input type="checkbox"/> Demolition | <input type="checkbox"/> Concrete | <input type="checkbox"/> Masonry | <input type="checkbox"/> Steel | <input type="checkbox"/> Carpentry |
| <input type="checkbox"/> Millwork | <input type="checkbox"/> Roofing | <input type="checkbox"/> Caulking | <input type="checkbox"/> EIFS | <input type="checkbox"/> Glass & Glazing | <input type="checkbox"/> D, F, & H/W |
| <input type="checkbox"/> Drywall | <input type="checkbox"/> ACT | <input type="checkbox"/> Flooring | <input type="checkbox"/> Ceramic Tile | <input type="checkbox"/> Painting | <input type="checkbox"/> Specialties |
| <input type="checkbox"/> Fire Sprinkler | <input type="checkbox"/> Plumbing | <input type="checkbox"/> HVAC | <input type="checkbox"/> Electrical | | |
| <input type="checkbox"/> Others: _____ | | | | | |

Geographic Region(s) Serviced: _____
Work Type(s) Preferred: ☐ New ☐ Alterations/Rehabilitations ☐ Interior Fit-Ups
Typical Project Size: _____ Annual Volume of Work: _____
Years in Business: _____ # of Employees: _____ Labor Affiliation: ☐ Union ☐ Non-Union ☐ Prevailing Wage
Type of Insurance:

- | | |
|--|------------------|
| <input type="checkbox"/> Business Automobile Liability | Amount: \$ _____ |
| <input type="checkbox"/> Workers Compensation | Amount: \$ _____ |
| <input type="checkbox"/> Commercial General Liability | Amount: \$ _____ |
| <input type="checkbox"/> Commercial Umbrella Liability | Amount: \$ _____ |
| <input type="checkbox"/> Other: _____ | |

Manufacturer Certifications: _____
Trade Association and/or Organizations: _____
Projects Recently Completed (List 2):

Project Title: _____ Location: _____
Trade(s) Performed: _____
Contract Amount: _____ Date Completed: _____
Owner/CM/GC: _____

Project Title: _____ Location: _____
Trade(s) Performed: _____
Contract Amount: _____ Date Completed: _____
Owner/CM/GC: _____

Form completed by: _____ Title: _____
(Please Print)

Signature: _____ Date: _____

SUBCONTRACT AGREEMENT

CONTRACTOR: **EDC**
ADDRESS: 1660 Huguenot Road
 Midlothian, VA 23113
PHONE: 804-897-0900
FAX: 804-897-0901

SUBCONTRACTOR:
ADDRESS:
PHONE:
FAX:
CELL:
ATTN:
EMAIL:
FEDERAL ID#:

PROJECT: **Name**
 Address

EDC JOB #:

CONTRACT DATE:

COST CODE:

SCOPE OF WORK ("Work"): Subcontractor shall provide all labor, material, tools, and equipment to perform the entire scope of work as described on the contract documents. All work to be per plans and specifications; if applicable, shop drawings shall be submitted timely so as not to delay the work. Work to include but not limited to the following:

SUBCONTRACT SUM:

CONTRACT DOCUMENTS:

1. This Subcontract Agreement ("Agreement").
2. The building drawings as listed in Exhibit A, attached, as prepared by _____, and if applicable, the civil drawings as prepared by _____
3. Specifications as prepared by _____, dated _____
4. The Contract, including General Conditions and Supplemental Conditions and Addenda between the Owner and the Contractor.
5. Contractor's Safety Rules, attached as Exhibit B.
6. Applications for Payment, including Schedule of Values, attached as Exhibit C.
7. Project Schedule, attached as Exhibit D.
8. Supplemental Contract Terms, attached as Exhibit E.

TIME OF COMPLETION: Subcontractor's Time of Completion shall be the date shown for their scope of work as per Exhibit D, so that the overall project achieves Substantial Completion as shown. The Contractor reserves the right to update Exhibit D.

1. THE WORK

1.1 The Subcontractor represents that it is fully qualified and licensed to perform this Agreement, and acknowledges that, prior to the execution of this Agreement it has (a) by its own independent investigation ascertained (i) the Work required by this Agreement (ii) the conditions involved in performing the Work, and (iii) the obligations of this Agreement and the Contract Documents; and (b) independently verified all information furnished by the Owner, General Contractor, or others satisfying itself as to the correctness and accuracy of that information. Any failure by Subcontractor to investigate independently and become informed will not relieve the Subcontractor from its responsibilities hereunder nor serve as a basis for an adjustment to the Subcontract Sum.

1.2 The Subcontractor shall provide all necessary labor, material, equipment, tools, shop drawings, layout, samples, professional services, taxes, permits, fees, certifications, licenses, insurances, etc. to perform the Work. Subcontractor shall include in their schedule two weeks for shop drawing review.

1.3 If the Subcontractor provides engineering, inspecting, drafting, consulting, professional advising, design, or design build services the Work shall include all labor, materials, equipment and services provided to fulfill the services. The Subcontractor represents that their services shall be consistent with the Project Criteria, and that they shall comply with professional standards, and all applicable laws, ordinances, codes, rules, and regulations governing the design of the Project and that the Contractor and Contractor's Owner shall be entitled to rely up on the adequacy, accuracy and completeness of the services. If the Work requires that the Subcontractor provide professional design services or certifications related to systems, materials or equipment, or when the Subcontractor in its discretion provides such design services or certifications through a subsubcontractor the Subcontractor shall cause professional design services or certifications to be provided by a properly licensed design professional, whose signature and seal shall appear on all drawings, calculations, specifications, certifications, shop drawings and other submittals prepared by such professional.

1.4 The Work shall be performed in accordance with all applicable local, state and federal codes, laws and regulations (including OSHA) and in accordance with the Contract Documents.

1.5 Subcontractor shall keep the Project free and clean of trash and debris attributable to the Work. On twenty-four (24) hours written notice by the Contractor, Subcontractor shall remove all trash and debris or be responsible for the cost, plus twenty percent, incurred by Contractor to do same.

1.6 The Subcontractor shall furnish a workforce that will work in harmony with all others on the Project. The Subcontractor shall not suffer, support or take any action to picket, strike, handbill, engage in sympathy or unfair labor practice strikes, or any work stoppages or otherwise interfere with the Work or the business of the Contractor or any of its subcontractors. The Subcontractor shall not suffer its employees to honor or recognize any picket line by any union against the Contractor.

1.7 Subcontractor agrees promptly to make good, without cost to the Owner or Contractor, any and all defects due to faulty workmanship and/or materials which may appear within the guaranty or warranty period established in the Contract Documents or for one year from Owner's acceptance of the Contractor's work, whichever is later.

1.8 Time is of the essence of this Agreement. Subcontractor shall provide sufficient manpower to complete the Work on or before the date established as Time of Completion stipulated herein, including working his forces overtime at no cost to the Contractor, if deemed necessary by the Contractor to meet the date established as Substantial Completion as established in Exhibit D.

1.9 Stored materials shall be considered in the care, custody and control of the Subcontractor until incorporated into the Project. Any loss, damage, or destruction to materials while stored shall be at the risk of the Subcontractor, therefore it is required that the Subcontractor maintain adequate insurance coverage.

1.10 The Subcontractor shall be bound by the terms of the Specifications, General Conditions and Supplemental Conditions and Addenda in the Contract between the Contractor and the Owner, shall conform to and comply with the Drawings and Specifications and Addenda, and shall assume toward the Contractor all the obligations and responsibilities that the Contractor assumes toward the Owner.

1.11 If the Work is delayed, substantially without fault or responsibility of Subcontractor, the Subcontractor may receive an extension of the contract time. Subcontractor expressly understands that its sole and exclusive remedy for delay will be an extension of time for performance of the Work, provided Subcontractor gives written notice to the Contractor within five (5) business days of the event giving rise to the delay.

1.12 Subcontractor will only employ individuals who are eligible to work and are lawfully in the United States. All employees will satisfy federal I-9 requirements. Subcontractor agrees to indemnify Contractor for any fines, legal fees, or other costs incurred because of investigations in the status of Subcontractor's employees' and their eligibility to work in the United States.

1.13 Subcontractor guarantees that they are paying their employees wages in accordance with the Fair Labor Standards Act (FLSA) and the Minimum Wage Act when due, and that they will continue to pay their employees accordingly throughout the course of the project.

2. PAYMENTS

2.1 Progress payments: Subcontractor shall submit to the Contractor an Application for Payment for progress payment, completed in full, signed and notarized, an updated Schedule of Values, as attached, on or before the 20th day of each month for that portion of the Work completed through the end of the month, less ten percent (10%) retainage. Progress Applications for Payment may be sent electronically via E-mail or facsimile. The last Application for Payment shall serve as Application for Progress Payment as well as Application for Final Payment.

2.2 For Projects located in states that require a Notice of Furnishing or similar notice, Unconditional Progress Waiver of Liens shall be required for all suppliers or subsubcontractors who have furnished said notice for the previous progress payment before funds will be released for subsequent progress payments.

2.3 Contractor agrees to pay Subcontractor within thirty (30) days from the end of the month in which the Work was performed and the Application for Payment and current Schedule of Values is submitted and approved by Contractor, or within ten (10) business days following Contractor's receipt of payment from the Owner for the Work, whichever is later. It shall be an express condition precedent to Contractor's obligations to pay Subcontractor any amount under this Contract that Contractor shall have first received payment for the Work from the Owner.

2.4 Final payment shall be paid to Subcontractor upon Contractor's receipt of:

- a.** Final payment by Owner.
- b.** Unconditional Final Waiver of Lien from Subcontractor in original form.
- c.** Unconditional Final Waiver of Liens from all subsubcontractors pursuant to paragraph 2.2 above.
- d.** Written statement of guaranty of work, warranties, manuals, as-builts, and any other documents from Subcontractor as required by the Contractor or Owner.

2.5 If Contractor is made aware of any claim or pending claims against Subcontractor, Contractor, at its discretion has the right to withhold sufficient funds from any payment due Subcontractor to cover the cost of the claim, pending final settlement. Contractor has the right to require lien waivers from Subcontractor and from Subcontractor's suppliers and subsubcontractors before releasing payment to Subcontractor. If Subcontractor fails to settle any claim or financial obligation as it relates to the project, Contractor shall have the right to pay the Subcontractor's subsubcontractors, suppliers, or obligees directly and deduct those payments from the Subcontract Sum. If

Subcontractor fails to pay suppliers or subsubcontractors within their agreed upon payment terms for work provided to the project or materials supplied to the project, Contractor can make payment to supplier or subsubcontractor through joint check with the Subcontractor. Any expenses incurred by the Contractor including but not limited to costs associated with bonding of liens, attorneys' fees, court costs, and Contractor's personnel expenses incurred in order to resolve claims shall be deducted from the Subcontract Sum. In the event that the cost to resolve said claims is greater than the unpaid amounts and retainage, Subcontractor shall pay those amounts to Contractor upon receipt of a written statement from the Contractor. If such amounts are not paid within fifteen (15) days of receipt of statement, Subcontractor agrees to pay Contractor interest on all such amounts at a rate of twelve percent (12%) per annum and Subcontractor agrees to pay all costs of collection, including but not limited to court costs and attorneys' fees.

3. CHANGES IN WORK

3.1 Subcontractor expressly agrees that no changes will be made, nor extra work performed, nor changes made in the quality or quantity of materials furnished or additional compensation paid, unless such matter is previously authorized by the Project Manager in the form of a written change order.

3.2 If the written change order entitles the Subcontractor to additional compensation, the change order must include written documentation from any subsubcontractors or suppliers that are entitled to compensation pursuant to or as a result of the written change order.

3.3 Any work that is deemed a change in value for the Subcontract Sum, and which would delay Subcontractor or Contractor's scheduled completion, and for which the parties do not agree as to the value, shall upon twenty four (24) hours written notice, be diligently prosecuted by the Subcontractor according to the following guidelines: The Contractor shall determine an undisputed amount for the change order work, which shall be billed in accordance with the Payment terms herein. The disputed amount shall be submitted to the Owner or Owner's agent for their ruling as to the value of the work. The decision as to the value of the work shall be based on the Owner or Owner's representative's ruling, and this amount shall thereby be the agreed upon value of the work.

3.4 Subcontractor will give Contractor written notice of any claims relating to Subcontractor's performance under this Agreement, including claims for which Contractor or Owner might be liable, within three (3) calendar days of the occurrence of the condition or event which forms the basis of such claim. Failure to provide such written notice within the three-day period constitutes a waiver of any such claim.

4. INSURANCE

4.1 The Subcontractor shall procure and maintain at the Subcontractor's own expense, during the entire contract time, Liability Insurance as hereinafter specified:

a. Business Automobile Liability shall be provided for a Combined Single Limit of at least \$1,000,000 for Bodily Injury and Property Damage. Coverage shall include owned, leased, hired and non-owned vehicles. Owner, Architect and Contractor shall be named as Additional Insured.

b. Workers Compensation Insurance for the protection of all Subcontractor's employees including partners and individual owners working on or in connection with the Project.

c. Commercial General Liability shall be provided for a Combined Single Limit of at least \$1,000,000 for each occurrence, \$1,000,000 Personal Injury and Advertising Liability, \$2,000,000 Products and Completed Operations aggregate and \$2,000,000 general aggregate. The policy shall contain no restrictions for contractual liability and xcu (explosion, collapse and underground). EIFS Subcontractors shall provide proof of EIFS coverage. Subcontractor shall maintain products and completed operations insurance until the expiration of the applicable statute of limitations or statute of repose, whichever is longer. The products and completed operations coverage shall apply to the Owner, Architect, Engineer and Contractor. Subcontractor's insurance shall be primary and non-contributing so that the policies of the Owner, Architect, Engineer and Contractor will not respond until the limits under the Subcontractor's policy are exhausted. Contractor and Owner shall be named as additional insured, per form CG2010 1185 or equivalent.

d. Commercial Umbrella Liability shall be provided for at least \$1,000,000 and shall be as broad as the primary Commercial General Liability and Business Automobile Liability policies. The umbrella policy shall contain no restrictions for contractual liability and xcu (explosion, collapse and underground). Owner, Architect, Engineer and Contractor shall be named as additional insured on the umbrella policy. Subcontractor's policy shall be primary and non-contributing so that the policies of the Owner, Architect, Engineer and Contractor will not respond until the limits under the Subcontractor's policy are exhausted.

e. Professional Liability Insurance coverage shall be provided if services are provided as per 1.3 of this Agreement, in the amount of no less than \$2,000,000 per occurrence and \$2,000,000 in the aggregate. Any deductible applicable to this coverage will not exceed \$100,000. This insurance requirement applies to ANY subcontractor who in the course of their engagement on this project provides any of the following services: design-build; design; engineering; inspecting; drafting; consulting or professional advising. Contractor is to be named as an Additional Insured on this policy and evidence of such will be provided on the Certificate of Insurance provided to Contractor.

4.2 Certificates of Insurance, including a copy of the additional insured endorsement, acceptable to Contractor must be provided prior to Subcontractor commencing any work or ordering any materials. Renewal certificates must be provided no less than 14 days prior to expiration. All insurance carriers named in the Subcontractor's certificate of insurance shall have an A.M. rating of A- or better. The Certificates must also contain a provision that coverage afforded under the policies will not be canceled unless at least thirty (30) days prior written notice has been given to Contractor. Contractor shall not make any payment to Subcontractor until proper evidence of insurance

is received. If Subcontractor performs any portion or all of the Work without the required insurances, Contractor shall deduct the greater of twenty five percent (25%) broken down as follows: 10% for General Liability, 10% for Workers Compensation, 3% for Automobile Liability and 2% for Umbrella coverage of the Subcontract Sum, or the value of the insurance premium as solely determined by Contractor's insurance carrier.

4.3 Waiver of Subrogation: Subcontractor waives all rights against Contractor, Owner and owner's design professional and their respective agents, officers, directors and employees for recovery of damages caused by fire or other causes of loss to the extent such damages are covered by any insurance provided under this Subcontract Agreement.

5. INDEMNIFICATION

5.1 To the fullest extent permitted by law, the Subcontractor shall defend, indemnify and hold harmless Contractor, Owner, Architect, Engineer and their agents and employees (Indemnitees) from and against any and all liability, suits, actions, claims, damages, losses, judgments, settlements, costs and expenses, including attorney's fees and litigation costs (including fees and expenses of consultants and/or expert witnesses), arising out of, related to or resulting from the Subcontractor's performance of the Work, or the performance by their subsubcontractors, suppliers or any other person or organization directly or indirectly employed by any of them or anyone for whose acts any of them may be liable provided that such suit, action, claim, damage, loss, or expense is attributable to bodily injury, sickness, disease or death, or to injury to or destruction of tangible property including the loss of use therefrom, regardless of whether or not it is caused in part by any negligence or omission of a person or entity indemnified hereunder. Subcontractor's obligation of indemnification shall exclude only those matters in which the claim is caused by the sole negligence of any of the indemnitees.

5.2 In any or all claims against the Contractor, or any of its agents or employees, by any employee of the Subcontractor, anyone directly or indirectly employed by Subcontractor, or anyone for whose acts any of them may be liable, the indemnification obligation shall not be limited in any way by any limitation on the amount or type of damages, compensation, or benefits payable by or for the Subcontractor under workers compensation acts, disability benefits acts, or any other employee benefit acts.

5.3 If Contractor is assessed liquidated damages or other damages for delay on the Project, the Contractor may assess delay damages against Subcontractor according to Subcontractor's responsibility for the delay. In addition, Subcontractor shall be liable to Contractor for actual damages including, without limitation, reasonable attorney's fees caused by Subcontractor's delay.

5.4 The Contractor shall not be responsible for acts or omissions of any design build components of the Work by the design build Subcontractor, its architect, engineer, subsubcontractor or their agents or employees, or any other persons or entities performing portions of design build work.

5.5 Subcontractor shall at all times comply with all safety regulations as set forth by any state regulatory agency or any federal regulatory agency and shall indemnify Contractor against all claims and/or penalties arising from inspections by these agencies.

5.6 Subcontractor indemnifies Contractor from all claims for Subcontractors wages, including damages, interest, penalties, or attorney's fees owed as a result of the subcontractor's failure to pay wages in accordance with all applicable laws.

6. TERMINATION AND SUPPLEMENTING FORCES

6.1 The failure by Subcontractor to supply a sufficient number of skilled workmen, or to supply the specified or required materials, or sufficient and proper equipment, to prosecute the Work in a manner to comply with the date established as Time of Completion, to pay in a timely manner for third party materials, equipment and labor, or to perform any covenant contained in the Contract Documents, shall constitute a default of the Subcontractor, and Contractor may after forty-eight (48) hours of written notice of said default to Subcontractor, move to exercise its rights and remedies pursuant to articles 6.2 and 6.3, at Contractor's sole option.

6.2 In the event of default by Subcontractor and subsequent termination of Subcontractor by Contractor, Contractor shall complete the Work through its own or third party forces, and shall deduct the costs thereof from the unpaid amounts and retainage of this Subcontract. In the event the cost to complete the Work is greater than the unpaid amounts and retainage, Subcontractor shall pay those amounts to Contractor upon receipt of a written statement from the Contractor. If such amounts are not paid by Subcontractor within fifteen (15) days of receipt of statement, Subcontractor agrees to pay Contractor interest on all such amounts at a rate of twelve percent (12%) per annum, and Subcontractor further agrees to pay any and all costs of collection, including but not limited to court costs and attorney's fees.

6.3 In the event the Contractor determines that the progress of the Work is not sufficient to meet the Time of Completion, the Contractor has the right, with forty- eight (48) hours written notice to the Subcontractor, to hire third party forces to supplement the Subcontractor's forces. All such supplemental charges incurred shall be deducted from the Subcontract Sum. In the event that the cost to supplement forces is greater than the unpaid amounts and retainage, Subcontractor shall pay those amounts to Contractor upon receipt of a written statement from the Contractor. If such amounts are not paid within fifteen (15) days of receipt of statement, Subcontractor agrees to pay Contractor interest on all such amounts at a rate of twelve percent (12%) per annum and Subcontractor agrees to pay all costs of collection, including but not limited to court costs and attorneys' fees.

6.4 The Contractor may, at any time, terminate the Contract for the Contractor's convenience and without cause. Upon receipt of notice from the Contractor of such termination for the Contractor's convenience, the Subcontractor shall 1) cease operations as directed by the Contractor in the notice; 2) take actions necessary, or that the Contractor may direct, for the protection and preservation of the Work; and 3) except for Work directed to be performed prior to the effective date of termination stated in the notice, terminate all existing subsubcontracts and purchase orders and enter into no further subsubcontracts and purchase orders. In case of such termination for the Contractor's convenience, the Contractor shall pay the Subcontractor for Work properly executed; including costs attributable to termination of subsubcontracts.

7. DISPUTES

7.1 The interpretation, performance and enforcement of this Agreement will be governed by the laws of the Commonwealth of Virginia.

7.2 Any and all claims, disputes and other matters in questions arising out of or relating to this Agreement, or breach thereof, will be resolved, at Contractor's option (1) by arbitration in accordance with the Construction Industry Arbitration Rules of the American Arbitration Association in the County of Chesterfield, Virginia; or (2) in the Circuit Court of Chesterfield County, Virginia or such other venue as may be agreed upon by Contractor. Contractor and Subcontractor hereby waive their right to demand a jury trial. In the event that Contractor prevails in such arbitration or litigation, Subcontractor shall pay Contractor the costs and expenses, including such reasonable attorneys' fees and costs, including expert witness fees and expenses, incurred by Contractor in such arbitration or litigation.

7.3 Subcontractor shall turn the Work over to Contractor in good condition, free and clear of all claims, encumbrances and liens growing out of the performance of this Agreement. In the event a mechanic's or materialman's lien is filed by reason of work done or materials furnished to or by the Subcontractor or any of its subsubcontractors, Subcontractor will, upon demand by Owner or Contractor and at Subcontractor's expense, cause such lien to be released of record, by bonding or otherwise. If Subcontractor fails to do so within a reasonable time after demand, Owner or Contractor may take such action as shall be necessary to remove such lien of record and if either of them do so, Subcontractor will, upon demand, reimburse them for all costs incurred, including, without limitation, attorney's fees.

8. MISCELLANEOUS PROVISIONS

8.1 Any amounts owed to Subcontractor under this Subcontract Agreement may be withheld by Contractor and applied to any actual or potential amounts or sums that are, or may be owed during the current time of the Subcontractor's performance by Subcontractor to Contractor, on this, or any other project under construction during the same general timeframe, or contract between Contractor and Subcontractor including, without limitation, legal expenses and costs associated therewith.

8.2 Contractor has the right to demand that Subcontractor will furnish Contractor with an affidavit which lists all subsubcontractors and material suppliers who have or will perform work or supply material to Subcontractor as part of the Work, together with a statement of balance currently owing or to be owed or to be claimed by each subsubcontractor or supplier. The affidavit will be provided within ten (10) days of demand.

8.3 The parties agree that the Project will be managed through PROCORE, a cloud-based construction management program, or any electronic platform designated by the Project Owner. Subcontractor will have access to all plans, submittals and other information needed to coordinate and complete your scope of work.

8.4 The partial or complete invalidity of any one or more provisions of this Agreement shall not affect the validity or continuing force and effect of any other provision. The failure of either party to insist, in any or more instances, upon the performance of any of the terms, covenants, or conditions of this Agreement, or to exercise any right herein, shall not be construed as a waiver or relinquishment of such term, covenant, condition or right as respect to further performance.

8.5 This Agreement and the Contract Documents constitute the entire agreement between parties and may not be amended, superseded or otherwise affected, except by an agreement in writing signed by both parties. This subcontract or the amounts due hereunder cannot be sublet or assigned in whole or in part without prior written approval from the Contractor.

8.6 Written notice shall be deemed to have been duly served if delivered in person to the individual, to a member of the firm or entity, or to an officer of the corporation for which it was intended; or if delivered at, or sent by registered or certified mail or by courier/overnight service providing proof of delivery to the last business address known to the party giving notice.

8.7 The individual signing below has read and understands all of the terms described herein, and has the capacity to bind the Subcontractor.

This Agreement is entered into as of the day and year first written above.

CONTRACTOR: EDC

SUBCONTRACTOR:

BY: _____

BY: _____

NAME: _____

NAME: _____

TITLE: _____

TITLE: _____

EXHIBIT A

[illegible]

EXHIBIT B

Safety Rules

- A. Insurance:** All workers must be insured by their employer with worker's compensation insurance, as required by the subcontract agreement. Workers not covered must notify the supervisor before they do any work on the job. Also in accordance with the subcontract agreement, all subcontractors must have provided proof of liability insurance prior to commencing work.
- B. Weekly Progress Meeting and Tool Box Talks:** It is required that, at a minimum, one company representative be present at this weekly meeting during the time in which their scope of work is being completed.
- C. All workers must know where the following items are located:**
1. The Safety Book
 2. First aid kit
 3. Fire extinguisher(s)
 4. Protection devices as required by the work to be performed:
 - o Hard hats
 - o Fall protection
 - o Face guards
 - o Safety glasses
 - o Ear plugs
 - o Dust masks
 - o Or other personal safety devices required by the task at hand
 5. Federal posters
 6. Emergency phone numbers
- D. All workers must adhere to all safety regulations as set forth by federal and state regulatory agencies, including but not limited to the following:**
1. **Extension Cords:** Must be of the 3 wire-type, sized appropriately, with grounds in place. May not be cut or frayed.
 2. **Power Tools & Equipment:**
 - o Electrical tools and equipment must be grounded or be of the double insulated type.
 - o Power tools or equipment may not be used when damaged or when guards and/or safety devices are missing or damaged.
 - o Do not use power tools and equipment unless you have been properly instructed how to use them.
 - o Do not use power tools or equipment for uses other than those it has been designed for.
 3. **Electrical Enclosures:**
 - o Switches, receptacles, junction boxes, etc. are to be provided with tight fitting cover plates.
 - o Breakers boxes must be covered when energized.
 4. **Temporary Lights:**
 - o Light bulbs must be protected from breakage.
 - o Ground fault circuit interrupters must be provided on all temporary electrical circuits.
 5. **Illumination:** All work areas are to be adequately illuminated.
 6. **Ladders:**
 - o Must be of a heavy duty commercial type.
 - o Must have no-skid feet and tied down as required.
 - o May not have missing rungs or cracked side rails.
 - o The use of metal ladders is prohibited in areas where the ladder or the person using the ladder could come in contact with electricity.
 - o Employees may not stand on the top step of ordinary stepladders.
 - o Do not place ladders on boxes, barrels, or other unstable bases to obtain additional height.
 7. **Scaffolding (Rolling):**
 - o Wheels must have workable locks, and wheels must be locked when scaffold is in use.
 - o Guardrail must be installed on all open sides of scaffolds more than 10 feet above the floor for the wide scaffold and 4 feet above the floor for the Baker type scaffold.
 - o Scaffold planks shall be properly lapped, cleated or otherwise secured to prevent shifting.
 - o Scaffold may not be moved with worker on scaffold.
 8. **Scaffolding (Frame):**
 - o No workers are allowed on scaffolding until inspected by the competent person.
 - o Guardrails must include a midrail, top rail and end rail as required.
 - o The walking/working surface must be fully planked, and toe boards must be on all sides and ends.
 - o An access ladder must be provided.
 - o Scaffolding must be tied off if height exceeds 4 x the width.

9. Equipment:

- If you must work around power shovels, trucks, or dozers or other heavy equipment, make sure operators can always see you.
- Barricades are required around cranes.
- Never oil, lubricate, or fuel equipment while it is running or in motion.
- Before servicing, repairing, or adjusting any piece of equipment TURN IT OFF!
- All flammable materials must be stored in approved containers. (Gas must be stored in metal safety can.)

10. Housekeeping:

- Maintain a neat and orderly project.
- Keep walkways clear.
- Periodically dispose of your own trash and debris. At the end of the day, all miscellaneous material must be stored in the staging area.
- Scrap lumber with protruding nails may not be left on the floor in any area.

11. Lifting: Lift correctly - with legs, not the back. If the load is too heavy, GET HELP!

12. Confined space: Never enter a manhole, well, shaft, tunnel or other confined space which could possibly contain toxic or flammable gases. Trenches must be shored or sloped as required.

13. Safety Harnesses: The use of safety harnesses with safety lines when working from unprotected high places is mandatory. Always keep your line as tight as possible.

14. Footwear: Heavy duty work shoes or OSHA approved footwear are to be worn at all times.

15. Barricades: Floor opening or other danger areas shall be guarded by a railing or cover. Covers must be labeled.

16. Inspections: Workers must fully cooperate with OSHA and other designated inspectors when they visit the job site.

17. Hazards: Employees are required to report to the supervisor, as soon as is practical, all accidents and any obvious hazard to life or property observed on the job site.

18. Asbestos: Only those individuals who are trained and licensed are permitted to handle asbestos-containing materials.

19. No Smoking: It is expected that no smoking shall take place within 25 feet of the building once the roof structure or first elevated floor has been erected. No smoking shall occur within 25 feet on any remodel/renovation projects at any time. Failure to adhere to this policy can result in fines.

20. Other:

- The use of illegal drugs or alcohol or being under the influence of the same on the project or in the vicinity of the project shall be cause for suspension from the job.
- Never move an injured person unless it is absolutely necessary.
- No horseplay on the job.
- If any part of your body should come into contact with an acid or caustic substance, rush to the nearest water available and flush the affected area.
- Never throw anything "overboard". Someone passing below may be seriously injured.
- Do not use a compressor to blow dust or dirt from your clothes, hair, or hands.

I have read the above Safety Rules and agree to abide by them while on this EDC project.

COMPANY: _____

BY: _____

PROJECT: _____

NAME: _____

EDC JOB #: _____

TITLE: _____

EXHIBIT E

Supplemental Contract Terms

- A. Subcontractor shall submit all required submittals (product data, shop drawings, etc.) electronically in PDF format and (4) four samples as required by the plans and specifications within 10 days of Contractor' notice of award to Subcontractor and in a manner acceptable to the Contractor for approval by the Architect. Subsequently, any submittals required by local officials shall be submitted by this subcontractor in order to obtain all necessary approvals prior to commencing work. Subcontractor shall thoroughly review all such submittals and stamp them to indicate its review prior to forwarding them to the Contractor. Subcontractor shall identify all products proposed to coincide with plans and specification requirements.
- B. Subcontractor shall prepare and submit a reasonably detailed Schedule of Values, broken down by system, component, area, etc., in a logical manner so as to present its work in a simple menu form, as required by the Contractor and shall submit all monthly billings against the Subcontractor's approved schedule of values. Schedule of Values shall be submitted within seven (7) working days of the date of this subcontract.
- C. Subcontractor shall provide proper, professional supervision of its work each day its forces are on the job site. Subcontractor's supervisor shall possess expert knowledge of and experience in Subcontractor's trade and shall be duly authorized to act in Subcontractor's behalf regarding schedule, manpower, equipment, and cost issues. A competent person shall be made known to the Contractor and shall remain on site at all times while work is being performed by the Subcontractor. Further, Subcontractor's field supervisor must meet with Contractor's satisfaction and be approved by Contractor. Contractor may, at its option, require that Subcontractor's field supervisor be replaced if Contractor deems that supervisor to be unqualified or uncooperative.
- D. Electricity for welding machines is not available. Subcontractor shall provide any gas-powered welding equipment, generators, etc. as may be required to perform the welding work in this contract. Further, it is understood that immediate power for this subcontractor's operations may not be available and this subcontractor will provide its own form of temporary power (i.e. generators) until such time that the temporary power is installed.
- E. The Contractor will provide Project baseline control points and benchmarks from which all other layout will be determined. All engineering and layout necessary for the performance of the work covered by this subcontract is the responsibility of the Subcontractor. Subcontractor is responsible for all field measurements associated with its work.
- F. Work shall be accomplished utilizing a 5-day workweek, Monday through Friday 7:00 A.M. -5:00 P.M., except as may be adjusted by the Contractor. The need to work Saturdays will be at the discretion of the Contractor. Subcontractor shall not utilize a four-day workweek. Subcontractor shall work Saturdays following rain days; when its forces could not perform a full day's work due to inclement weather. This scope of work does not delete the requirements of Section 1.8 of Subcontract Agreement. Subcontractor may be required to provide the Project with multiple crews working different areas simultaneously, at Contractor's direction, in order to meet the construction schedule.
- G. Tobacco chewing, eating, and drinking shall be prohibited in any areas designated by the Owner or Contractor. Smoking shall be as per Exhibit "B" Safety Rules. Prohibitions on these activities shall be at the Contractor's sole discretion and may be imposed at any time without prior notice.
- H. To minimize conflicts and interference with the Owner's on-going operations certain requirements, limits and restrictions may be enforced. The issues of concern include parking, access, entrances, vertical transportation, utility tie-ins, sanitary and food service facilities, storage, deliveries, and behavior. Cooperation with the Owner and Contractor on these issues is mandatory. The Contractor's superintendent will be the coordinator for the Subcontractor in all these matters.
- I. Subcontractor shall obtain any permits required by local municipality to work in public streets and shall provide all traffic control necessary when its work impedes pedestrian and vehicular traffic both inside and outside the jobsite boundaries.
- J. This subcontractor is 100% responsible for all rough-in or final installation location of their work. If required this Subcontractor shall monitor their work during the installation of other subcontractors to assure final location of their work. If the proper performance of any item of work to be performed hereunder by the Subcontractor depends upon the proper performance of any item of work by this Contractor or another subcontractor, by commencing work this Subcontractor accepts conditions of preceded work as adequate to perform their work to contract specifications. Coordination meetings must be held with the EDC Project Superintendent and all trades associated with this scope of work prior to installation.
- K. If Subcontractor requires EDC to process a change order that is against/ with another Subcontractor on the project, an administrative overhead rate will be charged to the Subcontractor.
- L. All requests for Change Orders shall have a breakdown of labor, materials, equipment and incidentals showing units and extensions with a maximum mark-up of no more than as designated in the Owner Contract or 10% for overhead, profit, home office cost, general liability insurance and administrative cost (the lesser of the two).

Form

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

Request for Taxpayer Identification Number and Certification

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

Print or type
See Specific Instructions on page 2.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
2 Business name/disregarded entity name, if different from above	
3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <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) ▶ _____ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶ _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
5 Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
6 City, state, and ZIP code	EDC 1660 Huguenot Road Midlothian, VA 23113 Fax # 804-897-0901
7 List account number(s) here (optional)	
PHONE # _____ FAX # _____ E-MAIL: _____	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

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

Social security number									
				-				-	
or									
Employer identification number									

Part II Certification

Under penalties of perjury, I certify that:

- 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
- 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
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

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

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

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

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.

By signing the filled-out form, you:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- 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
- Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.

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

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

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

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

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

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

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

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

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

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

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

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

Backup Withholding

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

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

Payments you receive will be subject to backup withholding if:

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

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

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

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

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

Also see *Special rules for partnerships* above.

What is FATCA reporting?

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

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Line 1

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

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

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

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

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

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

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

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

Line 2

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

Line 3

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

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

Line 4, Exemptions

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

Exempt payee code.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

G—A real estate investment trust

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

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

J—A bank as defined in section 581

K—A broker

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

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

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

Line 5

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

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

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

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on this page), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

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

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

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

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

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

Part II. Certification

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

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

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

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

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

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

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

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

What Name and Number To Give the Requester

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

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

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

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

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

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

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

Secure Your Tax Records from Identity Theft

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

To reduce your risk:

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

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

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

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

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

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

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

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

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

Privacy Act Notice

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