

- 3.01.03 **Audit of Invoices/Disallowances.** Each invoice is subject to audit, and COUNTY may be making payments on invoices in advance of such audits. In the event that an invoice is disapproved for payment, COUNTY may, at its sole discretion, withhold compensation or set off from other payments due to CONTRACTOR in the amount of said disapproved invoices. COUNTY shall have the right to demand of CONTRACTOR the repayment to COUNTY of any funds disbursed to CONTRACTOR under this Agreement which, in the judgment of COUNTY, were not expended in accordance with the terms of this Agreement. CONTRACTOR shall promptly refund any such funds upon demand.
- 3.01.04 **Deviations from Budget.** Unless otherwise stated on the cover sheet, deviations from program plan or budget shall be handled as follows: No deviation from the program budget will be processed for payment until a written budget modification request form is received and approved by COUNTY. All deviations from the program plans and/or the program budget must conform to federal, state, and county contracting requirements. Any questions of conformity will be clarified prior to payment of approved costs.
- 3.01.05 **Grievance Procedure.** CONTRACTOR may appeal to COUNTY a denied or reduced request for COUNTY authorization for payment for services rendered. The written appeal shall be submitted to COUNTY within thirty (30) calendar days of the postmark date of the notification of the denial of payment. Final determination of all appeals shall be made by COUNTY. All appeals of adverse decisions shall be submitted to the address specified on the cover page.

4. **LICENSES.** CONTRACTOR shall, at all times during the term of this Agreement, maintain all necessary valid licenses to practice in the State of California and shall conform to accepted professional standards in the delivery of services pursuant to this Agreement.

5. **TERMINATION.**

5.01 **Non-Allocation of Funds.** The terms of this Agreement and the services to be provided hereunder are contingent upon the approval of funds by the appropriating government agency. Should sufficient funds not be allocated, the services to be provided may be modified or this Agreement may be terminated by COUNTY giving CONTRACTOR thirty (30) days advance written notice.

5.02 **Breach of Contract.**

5.02.01 **Suspension/Termination.** COUNTY may immediately suspend or terminate this Agreement, in whole or in part, where, in the determination of COUNTY, there is:

- (a) An illegal or improper use of funds;
- (b) A failure by CONTRACTOR to maintain all necessary licenses in the State of California in good standing;
- (c) A failure to comply with any term of the Agreement;
- (d) A substantially incorrect or incomplete report submitted to COUNTY.

5.02.02 **Waiver of Breach.** In no event shall any payment by COUNTY constitute a waiver by COUNTY of any breach of this Agreement or any default which may then exist on the part of CONTRACTOR. Neither shall such payment impair or prejudice any remedy available to COUNTY with respect to the breach or default.

5.03 **Without Cause.** Under circumstances other than those set forth above, this Agreement may be terminated by either party upon the giving of sixty (60) days advance written notice of an intention to terminate.

6. **PERFORMANCE OF WORK.** CONTRACTOR shall be solely liable for performance of the requested services and shall receive no assistance, direction or control from COUNTY. However, COUNTY reserves the right to administer this Agreement so as to verify that CONTRACTOR is performing its obligations in accordance with the terms and conditions of this Agreement.

7. **RECORDS, REPORTING, AUDITS.**

7.01 **Records.** CONTRACTOR agrees to maintain complete and accurate records with respect to the services rendered and the costs incurred under the Agreement. All such records shall be prepared in accordance with generally accepted accounting procedures, shall be clearly identified, and shall be kept readily accessible. Records shall be maintained in accordance with state and federal regulations and as required by COUNTY.

7.02 **Reports.** CONTRACTOR agrees to complete and submit all forms and reports as required by COUNTY.

7.03 **Audits and Inspections.** CONTRACTOR shall, at any time during normal business hours and as often as deemed necessary, make available to COUNTY, the Controller General of the United States, and other authorized federal and state agencies, or their duly authorized representatives, for examination all of his records and data with respect to the matters covered by this Agreement. Authorized agencies shall maintain the confidentiality of such records in accordance with applicable laws and regulations. CONTRACTOR shall make such records available for audit and inspection for a period of five (5) years from the date of final payment under this Agreement.

8. **NON-DISCRIMINATION.** During the performance of this Agreement, CONTRACTOR shall not discriminate against any employee or applicant for employment on any basis prohibited by state or federal law including race, religion, color, national origin, creed, sex, age, or disability.

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9. **INSURANCE.** At all times during this Agreement, CONTRACTOR shall obtain and maintain insurance policies as specified in the cover sheet that are issued by an insurer that is approved by COUNTY Risk Manager. If insurance is required, all specified insurance policies shall be attached to the cover sheet prior to execution of the Agreement. The required insurance policies shall not be cancelled without at least thirty (30) days advance written notice to COUNTY. All required policies are to contain, or be endorsed to contain, the following provisions:

- 9.01 The coverage is primary with respect to COUNTY and its agents, officers, and employees.
- 9.02 The coverage shall contain no special limitations on the scope of protection afforded to COUNTY, its agents, officers, and employees.
- 9.03 Any insurance or self-insurance maintained by COUNTY, its agents, officers, and employees shall be in excess of CONTRACTOR's insurance and shall not contribute with it.
- 9.04 Any failure to comply with reporting provisions of the policies shall not affect coverage provided to COUNTY, its agents, officers and employees.
- 9.05 Coverage shall state that CONTRACTOR's insurance shall apply separately to each insured against whom the claim is made or suit is brought, except with respect to the limits of the insurer's liability.

10. **INDEMNIFICATION/HOLD HARMLESS.** Notwithstanding its obtaining insurance as required above, CONTRACTOR shall save, keep, and hold harmless, defend and indemnify COUNTY, its agents, officers and employees from and against any liability, including but not limited to demands, claims, actions, fees, costs, and expenses (including attorney and expert witness fees), to the extent arising from or connected with CONTRACTOR's negligence, recklessness or willful misconduct arising from and/or relating to this Agreement.

11. **ASSIGNMENT.** Neither party shall assign this Agreement or any of the rights or duties herein without prior written consent of the other party. Assignment without prior written consent shall result in automatic termination of this Agreement.

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12. **INTEGRATION AND AMENDMENT.** This Agreement constitutes the entire agreement between the parties and supersedes all prior contracts, agreements, and negotiations, whether written or oral. This Agreement shall be amended only by written consent of both parties.

13. **SEGREGATION.** In the event that one or more provisions of this Agreement are ruled illegal or unenforceable by a court of competent jurisdiction, the remaining provisions of this Agreement shall continue in full force and effect.

14. **COMPLIANCE WITH LAW.** CONTRACTOR shall comply with all applicable federal, state, and local laws, rules, regulations, and ordinances, and all provisions required thereby to be included in this Agreement are hereby incorporated herein by reference. CONTRACTOR shall indemnify and hold harmless COUNTY from and against any and all liability, damages, costs, and expenses, including, but not limited to, defense costs and attorneys' fees, arising from or related to any violation on the part of CONTRACTOR or its employees, agents, officers, or subcontractors of any such laws, rules, regulations, or ordinances.

15. **CONFIDENTIALITY OF INFORMATION.**

15.01 **Protection of Confidential Information.** Notwithstanding any other provision of this Agreement, names identifying numbers, symbols, or other identifying particulars of persons receiving public social services, mental health services, and substance abuse treatment services are confidential and are to be protected from unauthorized disclosure in accordance with applicable federal and state law and regulation. For the purpose of this Agreement, all information, records, data and data elements collected and maintained for the operation of this Agreement and pertaining to recipients of services shall be protected by CONTRACTOR from unauthorized disclosure.

15.02 **Use of Confidential Information.** With respect to any identifiable recipient information obtained by CONTRACTOR under this Agreement, CONTRACTOR shall:

15.02.01 not use any such information for any purpose other than carrying out the express terms of this Agreement;

- 15.02.02 promptly transmit to COUNTY all requests for disclosure of such information;
- 15.02.03 not disclose, except as otherwise specifically permitted by this Agreement, any such information to any party without prior written authorization by COUNTY specifying that the information may be released; and.
- 15.02.04 at the discretion of COUNTY, return all such information to COUNTY or maintain such information according to written procedures obtained from COUNTY, at the expiration or termination of this Agreement.

16. **COMPLIANCE WITH HIPAA.** If otherwise required and marked as such on the cover sheet, CONTRACTOR shall comply with the provisions of the Health Insurance Portability and Accountability Act of 1996 (HIPAA) for maintenance and transmission of health information that identifies individual clients. Information which is protected by HIPAA includes all medical records and other individually identifiable health information held or disclosed in any form, whether communicated electronically, on paper, or orally. CONTRACTOR will employ appropriate safeguards to prevent the use or disclosure of any information which is protected by HIPAA in any manner not set forth under this Agreement or for purposes other than treatment, consultation, referral or payment. It is understood by CONTRACTOR and COUNTY that any part of the privacy or security regulations contained in HIPAA may, during the term of this Agreement, be modified by Congress or by the United States Department of Health and Human Services or may be interpreted by a court in a manner impacting compliance. Should such an event occur, the HIPAA privacy and security regulations as modified or interpreted shall be incorporated into this Agreement and shall become the standard for compliance with the regulations. The provisions of this section are self-executing upon change(s) to the HIPAA privacy or security regulations by any event referenced above.

17. **PUBLIC RECORDS ACT.** Any documents submitted by CONTRACTOR, all information obtained in connection with COUNTY's right to audit and inspect CONTRACTOR's documents, books, and accounting records, and those documents which were required to be submitted in response to the solicitation process for this Agreement become the exclusive property of COUNTY and shall be regarded as public

records under the California Public Records Act, Government Code section 6250 et seq. (hereinafter "CPRA"). Exceptions to disclosure will be those provided in the CPRA and which are marked "trade secret," "confidential," or "proprietary." COUNTY shall not in any way be liable or responsible for the disclosure of any such records including, without limitation, those so marked, if disclosure is required by law, or by an order issued by a court of competent jurisdiction. In the event COUNTY is required to defend an action on a CPRA request for any of the aforementioned documents, information, books, records, and/or contents of a proposal marked "trade secret," "confidential," or "proprietary," CONTRACTOR agrees to defend and indemnify COUNTY from all costs and expenses, including reasonable attorney's fees, in action or liability arising under the CPRA.

18. COMPLIANCE WITH MEDICAL DATA PRIVACY AND SECURITY.

Personally Identifiable Information, or "PII" is the information which can be used, alone or in conjunction with any other information, to identify a specific individual. PII includes any information that can be used to search for or identify individuals, or can be used to access their files. COUNTY requires that CONTRACTOR and any agents, including contractors and subcontractors, which assist the COUNTY Department in its Medi-Cal functions and to which the COUNTY Department provides either direct or tangential access to PII agree to the same privacy and security safeguards as are contained in the Agreement between the Department of Health Care Services and the COUNTY, known as Madera County Contract Number 8728-G-2008 (available on-line at the County of Madera website). A true and correct copy of the required confidentiality statement shall be attached to the cover page. The cover page to this Agreement shall specify whether the provisions of this section shall apply.

19. ENTIRE AGREEMENT. These Standard Contractual Clauses and Master Contract Cover Sheet, and any exhibits specified in the Master Contract Cover Sheet and attached thereto and incorporated by reference, shall constitute the entire agreement between CONTRACTOR and COUNTY with respect to the subject matter hereof and supersedes in its entirety all previous negotiations, proposals, commitments, writings, advertisements, publications, and understandings of any nature whatsoever unless expressly included in this Agreement. No other agreement, oral or otherwise,

regarding the subject matter of this Agreement shall be deemed to exist or to bind either of the parties hereto.

20. **GOVERNING LAW AND VENUE.** This Agreement shall be governed by and interpreted under the laws of the State of California. The parties agree that this Agreement was executed in and shall be performed in Madera County, California, and that all disputes regarding this Agreement shall be resolved in Madera County Superior Court. CONTRACTOR waives the removal provisions of California Code of Civil Procedure section 394.

21. **ATTORNEY'S FEES.** In the event of a dispute between the parties, the prevailing party shall be entitled to reasonable attorney's fees from the losing party.

22. **TIME OF THE ESSENCE.** Time is of the essence to this Agreement.

23. **NOTICES.** Except as may be otherwise required by law, any notice to be given shall be written and shall be either personally delivered or sent by first-class mail, postage prepaid and addressed as follows:

COUNTY

John Sears, Purchasing Agent
County of Madera
200 West 4th Street
Madera, CA 93637

CONTRACTOR

(As Specified on the Cover Page
incorporating this Master Agreement)

With copy to

Tanna G. Boyd, Chief Clerk
Madera County Board of Supervisors
200 West 4th Street
Madera, CA 93637

Notice delivered personally is deemed to be received upon receipt. Notice sent by first-class mail shall be deemed received on the fourth day after the date of mailing. Either party may change the above address by giving written notice pursuant to this paragraph.

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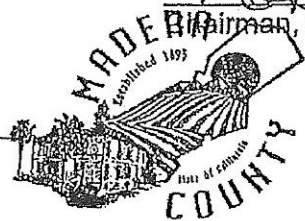


IN WITNESS WHEREOF, the parties have executed this Agreement effective on the day and year first above-written.

COUNTY OF MADERA

Ma. D. ...
Chairman, Board of Supervisors

06/16/09



ATTEST:

Ann ...
Clerk, Board of Supervisors

Approved as to Form:
RISK MANAGEMENT

By: *R. ...*

Approved as to Legal Form:
COUNTY COUNSEL

By: *W. ...*

ACCOUNT NUMBER(S)

Exhibit "H"

MADERA COUNTY PURCHASING AGENT AGREEMENT NO. 2018-143
(Hauling Services: Dale Johnson Services)

THIS AGREEMENT is made and entered into this 13th day of August, 2018, by and between the COUNTY OF MADERA, a political subdivision of the State of California ("COUNTY"), by and through the Madera County Purchasing Agent, and DALE JOHNSON SERVICES ("CONTRACTOR").

AGREEMENT

1. **TERM.** CONTRACTOR's services under this Agreement shall begin upon execution of this Agreement.
2. **SCOPE OF SERVICES.** CONTRACTOR's scope of services under this Agreement shall include removing logs located on COUNTY property and hauling to a location selected by the COUNTY, on an as-needed basis, as set forth in CONTRACTOR's "Estimate" dated July 11, 2018, attached hereto as Exhibit "A".
3. **INCORPORATION OF MASTER AGREEMENT.** Madera County Master Contract No. 009 is incorporated herein by reference as if fully stated. CONTRACTOR shall adhere to all terms and conditions of Master Contract No. 009. In the event of any inconsistency between the provisions of this Agreement and the provisions of Master Contract No. 009, the provisions of Master Contract No. 009 shall control.
4. **COMPENSATION AND COSTS.** CONTRACTOR's total compensation for the satisfactory completion of services under this Agreement shall not exceed the sum of Eleven Thousand Dollars (\$11,000.00).

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5. **NOTICES.** All notices required by this Agreement shall be in writing and shall be effective upon personal service or deposit in the mail, postage prepaid and addressed as follows:

COUNTY

Ahmad Alkhayyat, Director
Madera County Public Works Department
200 West 4th Street
Madera, CA 93637

CONTRACTOR

Dale Johnson Services
Tree and Tractor
33910 Polk Ranch Road
Coarsegold, CA 93614

COPY TO:

Rhonda Cargill, Clerk of the Board
Madera County Board of Supervisors
200 West 4th Street
Madera, CA 93637

6. **INSURANCE.** CONTRACTOR shall not commence work under this Agreement until first obtaining general liability insurance in the amount of One Million Dollars (\$1,000,000.00) per occurrence and Two Million Dollars (\$2,000,000.00) aggregate; automotive liability insurance coverage not less than One Million Dollars (\$1,000,000.00) per occurrence, combined single limit, including coverage for bodily injury and property damage; and workers' compensation insurance as required by California law.

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IN WITNESS WHEREOF the foregoing Agreement is executed on the date and year first above-written.

COUNTY OF MADERA

Approved as to Legal Form:
COUNTY COUNSEL

Dale E.

By: Bacigalupi

Digitally signed by: Dale E. Bacigalupi
DN: cn = Dale E. Bacigalupi email =
dbacigalupi@jozanosmith.com C = US
Date: 2018.08.01 12:11:59 -0800

Darin McCandless, Purchasing Agent

DALE JOHNSON SERVICES

Approved as to Form:
COUNTY ADMINISTRATIVE OFFICER

By: [Signature]

By: [Signature] (Signature)

Dale Johnson (Print)

Approved as to Accounting Form:
COUNTY AUDITOR-CONTROLLER

By: [Signature]

Title: Owner

ACCOUNT NUMBER(S)

48900-720912

EXHIBIT "A"

Madera County Estimate

Dale Johnson Services - DDS
Tree and Tractor QUOTE
33910 Polk Ranch Road
Coarsegold CA 93614
408-316-3432
JohnsonDaleA@gmail.com
10001
July 11, 2018

To Teddy Michel
Madera County Public Works Dept.
200 W. 4th Street, 3rd floor
Madera CA 93637
559-760-2963

qty	description	unit price	line total
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8	Labor and equipment	8 hour day	
Remove logs from Madera County property			
Haul logs to a grinding facility, sawmill or landfill			
Stack small diameter logs and limbs for later removal, chipping or burning.			
	\$150.00 per hour		\$1200.00

6	Tipping (Dump) Fee up to 6 loads per day		
Fee charged by receiving facility. Actual amount may vary from \$0 to \$900 per day.			
	\$150.00		\$900.00

Subtotal	2100.00
Sales Tax	0
Total	2100.00

Quotation prepared by: Dale Johnson

Services may be terminated at any time by either party. Payment due upon completion or termination.

Any alteration from the above specifications must be made by a written change order and will require extra charges above this estimate to finish. Any change order may require additional time to complete.
Thank you for your business!

Request for Taxpayer Identification Number and Certification

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

Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type. See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. Dale A Johnson	
2 Business name/disregarded entity name, if different from above Dale Johnson Services - DJS	
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. <input checked="" 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) ▶ _____ <small>Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.</small> <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) _____ <small>(Applies to accounts maintained outside the U.S.)</small>	
5 Address (number, street, and apt. or suite no.) See instructions. 33910 Polk Ranch Rd,	Requester's name and address (optional)
6 City, state, and ZIP code Coarsegold Ca 93614	
7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on 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 instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number	
[Redacted]	[Redacted]
OR	
Employer identification number	
[Redacted]	[Redacted]

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 for Part II, later.

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. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

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*, later.

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

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

Specific Instructions

Line 1

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

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

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

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

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

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

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

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

Line 2

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

Line 3

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

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

Line 4, Exemptions

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

Exempt payee code.

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

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

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

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), ABLÉ accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

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

For this type of account:	Give name and EIN of:
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(c)(2)(i)(B))	The trust

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

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

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

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

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

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

Secure Your Tax Records From Identity Theft

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

To reduce your risk:

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

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

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

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

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

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