



# STEVE MANNING CONSTRUCTION, INC.

General Engineering Contractor

CA Lic # 754230

PO Box 491660 Redding, CA 96049

Phone: (530) 222-0810 Fax: (530) 222-4908

Heidi@SMCI-const.com

## 2025 Subhauler Trucking Agreement

IF THE FOLLOWING REQUIREMENTS ARE NOT MET, OR INSURANCE IS NOT CURRENT, YOU WILL BE REMOVED FROM THE ACTIVE SUHAUL LIST, AND ANY PENDING PAYMENTS TO YOU WILL BE HELD.

- Subhauler Agreement (attached)
- Copy of Driver's License
- Drug & Alcohol Testing:
  - Authorization to Release Information on Drug Testing Results
  - A copy of your current Certificate of Enrollment from your drug consortium
- Motor Carrier Permit
  - Copy of your current Motor Carrier of Property Permit
  - Motor Carrier of Property Certificate of Compliance form (CHP 809) (attached)
- California Air Resources Board (CARB) Compliance Certificate
- IRS Form W-9 (attached)
  - **Your payment will be issued to the name on your Form W-9**
- ACH Authorization form (attached)
  - We are pleased to offer you payment by check or ACH ("Direct Deposit"). Please complete the enclosed form if you wish to be paid by ACH.
  - **We will not hold checks for pickup at our office.** If you elect to be paid by check, it will be mailed to the address indicated on your Subhauler Trucking Agreement.
- Your company must be registered with the California Department of Industrial Relations as a public works contractor to work on our California projects.
  - Information may be obtained here:  
<https://www.dir.ca.gov/public-works/contractor-registration.html>
  - Per the Department of Industrial Relations, trucking companies that haul materials onsite or to a designated off-site location are considered subcontractors and must register.
- Insurance
  - Certificate of General Liability insurance coverage
    - **List Steve Manning Construction, Inc. as an additional insured**
    - Combined single limits of \$1,000,000 minimum
  - Certificate of Automobile Insurance
  - Worker's Compensation Insurance
    - If subhauler employs drivers, please provide a Certificate of Worker's Compensation Insurance
    - If subhauler is strictly an owner-operator with no employees, sign a Waiver of Worker's Compensation Insurance (attached)

**We require Certified Payroll Reports for ANY onsite hauls or off-hauls. Please get in touch with our Payroll Manager, Jennie Freret, at (530)222-0810 with any questions or if you need assistance with these forms.**

If you have any other questions, don't hesitate to contact Heidi Hall at (530) 222-0810.

Thank you,  
Heidi Hall  
Accounts Payable



# STEVE MANNING CONSTRUCTION, INC.

General Engineering Contractor  
CA Lic # 754230

## 2025 Subhauler Trucking Agreement

Between

Steve Manning Construction, Inc.  
PO Box 491660 Redding, CA 96049  
Phone: (530) 222-0810 Fax: (530) 222-4908

And

\_\_\_\_\_ (Hereinafter called Subhauler)

Address \_\_\_\_\_

\_\_\_\_\_

Home or office phone \_\_\_\_\_

Fax \_\_\_\_\_

Cell Phone \_\_\_\_\_

E-mail address \_\_\_\_\_

DIR Public Works Registration # \_\_\_\_\_ Expiration Date: \_\_\_\_\_

Motor Carrier Permit # \_\_\_\_\_ Expiration Date: \_\_\_\_\_

US DOT Permit # \_\_\_\_\_ Expiration Date: \_\_\_\_\_

- \*Provide a copy of your current Motor Carrier Permit
- \*Provide a copy of your CARB compliance certificate

### General Agreement

Steve Manning Construction, Inc. (hereinafter called SMCI) desires to enter into an agreement to engage Subhauler as an Independent Contractor for the purpose of transporting sand, gravel, asphalt, dirt, debris, water, construction equipment, and similar construction materials. Subhauler desires to contract with SMCI to transport said commodities.

For the purpose of this agreement, movement of property transported by Subhauler for SMCI will be required to be made under the Subhauler's operating authority granted by the California Department of Motor Vehicles and/or the Federal Motor Carrier Safety Administration. In no event will Subhauler make shipments under SMCI's name or authority under the terms of this agreement.

Subhauler is engaged in the trucking business and is fully familiar with the trucking services to be provided and the conditions under which the work is to be performed. Subhauler has the title to the motor vehicle(s) and trailer(s) described in the equipment schedule attached to this agreement or has the right to exclusive use of the described equipment or has lawful use of this equipment. Subhauler is the holder of all city, county, state, or federal certificates, permits, registrations, authorizations, and licenses that are required or necessary for the conduct of business and the performance of services under the terms of this agreement. Subhauler will continue to hold such certificates, permits, registrations, authorizations, and licenses in full force and effect at all times while providing services under the terms of this agreement. Subhauler is fully familiar with the transportation safety regulations promulgated in the California Vehicle Code (hereinafter called CVD), Title 13 of the California Code of Regulations (hereinafter called CCR 13), and Title 49 of the Code of Federal Regulations (hereinafter called CFR 49) that are applicable to transportation services provided to SMCI by Subhauler under the terms of

this agreement, and agrees to remain in compliance with said regulations at all times while providing services for SMCI under the terms of this agreement.

Therefore, in consideration of the mutual promises and agreements set forth in this agreement, SMCI and Subhauler agree as follows.

### **Relationship of Parties**

It is the express intent of the parties hereto that Subhauler is an independent contractor and not an employee, lessee, agent, joint venture, or partner of SMCI for any purpose whatsoever. The parties intend this agreement to create the relationship of Shipper and independent contractor, not an employer-employee relationship. Neither Subhauler nor its employees shall be considered employees of SMCI at any time under any circumstances or for any purpose. Neither party is the agent of the other, and neither party shall have the right to bind the other by contract or otherwise, except as herein specifically provided in this agreement. SMCI shall have no right to and shall not control the manner or prescribed method of accomplishing those services that shall be contracted to and performed by the Subhauler pursuant to this agreement. The general public and all governmental agencies regulating such activity shall be considered so informed.

The provisions of this agreement that reserve ultimate authority of SMCI have been entered into solely to achieve compliance with federal and state laws, rules, and interpretations thereof. None of the provisions of this agreement shall be interpreted as creating or establishing an employer-employee relationship between SMCI and Subhauler or between SMCI and any driver, agent, servant, or other employee of Subhauler.

Under this agreement, nothing shall prevent SMCI from entering into similar agreements with other Subhaulers, nor shall Subhauler be prevented from performing work under agreements or contracts with other parties.

The Subhauler shall have the right to refuse to haul shipments offered by SMCI. The subhauler is not required to devote exclusive services to SMCI and shall have the right to perform services for others. Nothing in this agreement shall be construed as an obligation by SMCI to provide any specific quantity of loads or volume of freight to Subhauler.

### **Subhauler's Employees**

Subhauler shall furnish at its own discretion, selection, and expense any labor required incident to the operation of Subhauler's equipment and the pickup, packing, loading, unloading, assembling, disassembling, delivery, and documentation of shipments in performance of services under this agreement.

Subhauler shall assign only properly licensed, qualified employees to perform services for Subhauler under the terms of this agreement. Subhauler shall not assign improperly licensed, unlicensed, unqualified, or disqualified employees to perform services for Subhauler under the terms of this agreement.

Subhauler shall be solely responsible for directing and controlling its employees, agents, and servants, if any, performing labor for the Subhauler under this agreement. Subhauler shall be responsible for their selection, hiring, terminating, supervision, work assignment, and direction. Subhauler shall be responsible for setting wages, hours, working conditions, and addressing its employee's grievances. Subhauler shall determine the method, means, and manner of the performance of the work of its employees, agents, and servants, if any, and their performance pursuant to this agreement.

SMCI shall neither have nor exercise disciplinary authority or control over Subhauler's employees. SMCI shall have no authority to supervise Subhauler's employees in the performance of their work for Subhauler and shall have no authority or right to select, hire, terminate, or discipline any of Subhauler's employees.

Subhauler assumes full and sole responsibility for the payment of all wages, benefits, and expenses of its employees, agents, or servants, if any, and for all state and federal income tax withholding, unemployment insurance, Social Security taxes, or other taxes or withholding as to all persons employed by Subhauler in the performance of services under this agreement. Subhauler shall be responsible for meeting and fulfilling the requirement of all regulations now or hereafter prescribed by legally constituting authority with respect hereto.

SMCI shall not be responsible for the wages, benefits, or expenses due to Subhauler's employees, agents, or servants. SMCI is not authorized to withhold state or federal income taxes, Social Security taxes, unemployment insurance taxes, or other local, state, or federal taxes on behalf of Subhauler or Subhauler's employees. Subhauler shall indemnify, save, and hold harmless SMCI from any and all liability SMCI may incur by Subhauler's failure to comply with the terms of this paragraph.

Subhauler assumes all responsibility for maintaining adequate worker's compensation insurance coverage for itself and all employees, agents, or servants whom Subhauler employs in the performance of services under the terms of this agreement. Subhauler shall provide SMCI with appropriate evidence of said coverage, by which SMCI will receive thirty (30) days notice of cancelation or change in coverage. Subhauler agrees to indemnify and hold SMCI harmless from any and all liability, including but not limited to attorney's fees, imposed or claimed, arising out of any injury, disability, or death of any person who performs services under this agreement.

Subhauler agrees, upon reasonable request by SMCI, to provide SMCI with a list of all driver employees covered by Subhauler's worker's compensation insurance policy.

In the event that a court or tribunal of competent jurisdiction enforces any judgment against SMCI for any labor costs resulting from an employment relationship of employees, agents, or contractors of Subhauler, Subhauler agrees to indemnify SMCI against any costs arising out of such judgment.

Therefore, in consideration of the above sections (Relationship of Parties and Subhauler's Employees) of this agreement, SMCI and Subhauler agree that Subhauler is properly considered Employer of its drivers in accordance with federal law (49 CFR 382.107) when Subhauler is providing transportation service for SMCI under the terms of this agreement. All governmental agencies regulating such activity shall be considered so informed.

### **Scope of Operations**

This agreement is between SMCI and the Subhauler. Subhauler shall not have the right to assign any of its rights or delegate any of its duties without the express prior written consent of SMCI. Any assignment or delegation not authorized in writing by SMCI shall be void and shall constitute default by Subhauler.

SMCI or their representative will contact Subhauler when loads are available. In the event SMCI makes available to Subhauler, SMCI shall notify Subhauler of material to be transported and of the time and location to load same, all within a reasonable time prior to the required delivery time. Therefore, without delay, Subhauler will cause said material to be transported to the place designated by SMCI or by SMCI's representative.

This agreement shall not be construed as an agreement by SMCI to furnish any specific amount of goods, materials, or loads for transportation by Subhauler at any particular time or place.

Subhauler shall perform transportation and related services as necessary to serve SMCI's customers and protect customers' cargo against loss and damage. Such services shall conform to the requirements imposed by SMCI under the terms of this agreement and to the requirements of SMCI's customers.

Subhauler warrants that the equipment listed on the attached equipment schedule is properly licensed and/or permitted for operation in the State of California while providing service for SMCI under the terms of this agreement and that licensing conditions and safety requirements set forth by governing agencies that may be applicable for continued legal operation of equipment shall be followed. Subhauler shall not obligate SMCI to pay any expense associated with licensing Subhauler's equipment.

Subhauler shall be responsible for all costs and expenses incident to its performance of services under this agreement, including all operating and maintenance costs for the equipment provided by Subhauler in said performance, including fuel and oil, special permits, all detention and accessorial services, gross revenue taxes, road taxes, toll and ferries, equipment use fees or taxes, base plates, and any other tax, fine, or fee imposed or assessed against the equipment, cargo, or carrier by any state or federal authority as a result of action by Subhauler or the employees, agents, or servants of Subhauler in performance of services under the terms of this agreement.

Subhauler shall be responsible for cargo hauled for SMCI under the terms of this agreement and shall obtain and deliver to SMCI a duly receipted document covering such shipments transported. It shall be the Subhauler's responsibility to obtain complete bills of lading, produce the necessary signatures, and deliver or mail all properly completed paperwork to SMCI before the due date for the payment cycle.



## **Safety**

Subhauler shall comply fully with all laws, orders, citations, rules, regulations, standards, and statutes with respect to safety. Subhauler accepts sole responsibility for the safety of its employees, if any, and agrees and intends to perform service for SMCI under the terms of this agreement in good faith and in a safe, responsible, and lawful manner.

Subhauler shall ensure that all vehicles used by Subhauler to provide work covered by this agreement are in safe operating condition and that they are operated in compliance with all provisions of federal and state laws and regulations where applicable, with CVC (including the California Highway Patrol Biennial Inspection of Terminal {CHP BIT} program and the DMV pull notice program), with CCR 13, and CFR 49.

Subhauler shall ensure that all drivers operating Subhauler's equipment are properly licensed and qualified in accordance with CVC, CCR13, and CFR 49. It will be the responsibility of the Subhauler to comply with all requirements set forth by OSHA, CAL-OSHA, MSHA, FHWA, CARB, Cal-Trans, or any other governmental agency's requirements for personal protective equipment (PPE) in the performance of services under this agreement.

## **Performance**

Performance is the essence of this agreement. Insofar as practical, SMCI shall provide Subhauler with reasonable scheduling information, and Subhauler shall conform to schedules provided by SMCI. Subhauler agrees to begin work promptly as scheduled and as requested by SMCI, to perform diligently, in a safe manner, in good faith, and in full cooperation with SMCI and SMCI's customers, and to complete the work requested by SMCI. Failure to maintain the performance standard herein set forth shall give SMCI the right to terminate this agreement to protect its reputation for providing safe and reliable transportation to its customers.

## **Compliance with Law**

Subhauler is responsible for complying with all applicable laws, rules, regulations, ordinances, and other requirements imposed by federal, state, county, or municipal government authorities in conducting its business. Subhauler is responsible for ensuring that its employees comply with all laws, rules, regulations, ordinances, and other requirements imposed by federal, state, county, or municipal government authorities in the conduct of business.

Subhauler shall indemnify and hold SMCI harmless from Subhauler's violation of any applicable laws, rules, regulations, ordinances, and other requirements imposed by federal, state, county, or municipal government authority. Upon failure of Subhauler to fulfill the requirements imposed by law, SMCI may reduce Subhauler's compensation in any reasonable amount necessary to offset SMCI's loss and expense, if any, arising out of such default, or may immediately terminate this agreement, or both.

SMCI shall have no obligation or responsibility to Subhauler or Subhauler's employees, agents, or servants for any fine, cost, penalty, monetary or otherwise, arising out of Subhauler or Subhauler's employee's violation of any law, rule, ordinance, or regulation of any and all governmental authority while providing service for SMCI under the terms of this agreement.

If Subhauler's operating authority is suspended or revoked by DMV, CHP, and/or FMCSA during the time this agreement is in effect, Subhauler shall immediately notify SMCI. This agreement shall then be considered breached and shall be immediately terminated by SMCI.

SMCI shall in no way be liable for any damage that may occur to Subhauler's equipment used in the performance of services under this agreement. Subhauler shall indemnify and hold SMCI harmless against any and all liability, including attorney's fees and costs, imposed or claimed to be imposed upon SMCI arising directly or indirectly with the failure of Subhauler or Subhauler's employees, agents, servants, or representatives to comply with the provisions of this agreement.

Subhauler shall indemnify and hold SMCI harmless against any and all liability, including attorney's fees and costs, imposed or claimed to be imposed upon SMCI arising directly or indirectly from the injury or death of persons, from damage to property, from cargo damage, theft, or loss caused by or in connection with Subhauler's performance of service under the agreement.

Subhauler shall pay any and all judgments rendered in connection with such injuries, death, claims, loss, or damage. In the event of such a claim, SMCI shall have the right to withhold payments of any sums due Subhauler until such claim has been settled or until SMCI shall be reasonably satisfied that Subhauler has sufficient insurance to cover the said claim.

## **California Air Resources Board (CARB) Compliance**

Subhauler shall provide SMCI with a current certificate of compliance from the California Air Resources Board (CARB).

If SMCI becomes aware that one or more vehicles in the Subhauler's fleet do not comply with CARB regulations, this agreement will immediately be terminated. See "Termination of Agreement" on the next page of this agreement.

## **California Department of Industrial Relations (DIR) Public Works Contractor Registration**

Subhauler must be registered with the California Department of Industrial Relations as a Public Works Contractor before performing any work on projects in California for Steve Manning Construction, Inc.

If your DIR Public Works Contractor Registration is revoked or expires, your truck(s) will immediately be removed from any and all of our projects in the State of California and this contract may be terminated.

## **Insurance**

Subhauler agrees to carry appropriate trucker's liability insurance coverage for all equipment operated by Subhauler. Such coverage shall be a minimum of one million dollars (\$1,000,000) combined single limit for bodily injury and property damage per occurrence. Subhauler agrees to name SMCI as an additional insured to said insurance policy. An additional insured endorsement must be received by SMCI prior to Subhauler performing work for SMCI.

Subhauler shall agree to carry, at his sole cost and expense, property damage and public liability insurance on equipment at all times. Limits shall fall within the State of California Department of Motor Vehicles required minimums or higher amounts in compliance with state laws and regulations. Subhauler agrees to indemnify SMCI against loss, theft, or damage of cargo arising out of actions of Subhauler or its agents or employees. Subhauler agrees that SMCI may deduct costs of such incurred losses from compensation due Subhauler.

Subhauler shall provide unidentified trailer liability insurance for any trailer used while performing service for SMCI under this agreement. Unidentified trailer liability insurance obtained by Subhauler shall cover unidentified semi-trailers and unidentified pull trailers. Subhauler agrees to name SMCI as an additional insured to said insurance policy. An additional insured endorsement must be received by SMCI prior to Subhauler performing work for SMCI.

Subhauler assumes all responsibility for maintaining adequate worker's compensation insurance coverage for itself and all employees, agents, or servants whom Subhauler employs in the performance of services under the terms of this agreement. Subhauler shall provide SMCI with appropriate evidence of said coverage, by which SMCI will receive thirty (30) days notice of cancellation or change in coverage. Subhauler agrees to indemnify and hold SMCI harmless from any and all liability, including but not limited to attorney's fees, imposed or claimed, arising out of any injury, disability, or death of any person who performs services under this agreement.

## **Payment for Services**

Subhauler shall prepare a statement or invoice and submit it to SMCI, along with a copy of the signed shipping documents, by the fifth (5<sup>th</sup>) and twentieth (20<sup>th</sup>) of the month. SMCI will prepare a statement that reflects all bills of lading received for services performed by Subhauler with the payment of said bills of lading. Said statement shall be binding on the Subhauler unless written notice of any discrepancy is provided to SMCI within fifteen (15) days of receipt of the statement. Failure of Subhauler to notify SMCI of any discrepancy within fifteen (15) days of receiving the statement shall constitute a waiver by Subhauler of any legal alleged underpayment or overpayment.

SMCI will compensate Subhauler for services performed under this agreement in an amount equal to the "pay rate" agreed to between SMCI and Subhauler, less any applicable deductions. The "pay rate" is the rate (per hour, per ton, or per load) offered by SMCI for Subhauler's services. The pay rate shall be considered binding if Subhauler provides services at the pay rate indicated by SMCI. Subhauler hereby authorizes SMCI to deduct from Subhauler's compensation any amounts owed by Subhauler to SMCI, including but not limited to the following:

1. Any amounts for which SMCI may be liable for the failure of Subhauler to conform to any terms of this agreement.
2. Any amounts for which SMCI may be liable or back charged as a result of Subhauler pulling off of a job.
3. Any claim for loss, shortage, damage, or contamination of cargo handled by Subhauler.
4. Any fuel purchased from SMCI.
5. Trailer rental payments as agreed to in the Trailer Rental Agreement, if applicable.
6. Any overpayments.
7. Handling charge resulting from Subhauler's failure to conform to this agreement's terms.
8. In the event of damage or theft of any trailers and/or trailing equipment not owned by Subhauler, SMCI reserves the right to have said equipment repaired or replaced at a location of SMCI's choice and deduct an amount equal to the amount paid for repair or replacement.
9. In the event of damage to SMCI, shipper, or consignee equipment or facilities, SMCI reserves the right to deduct an amount equal to the amount paid for the repair of said damage.
10. Any advance or payment made to connecting carriers or outside firms furnishing transportation, loading, unloading, or related services shall be deducted.
11. Any Federal, State, or local agency's liens or levies against Subhauler trucker.

If the requirements of this agreement are not met, or insurance is not current, your company will be removed from the active subhaul list, and any pending payments to you will be held.

SMCI shall pay Subhauler for services under this agreement, less any applicable deductions, on a "Net 30 Day" schedule from which services were provided, provided that Subhauler has submitted signed copies of the completed shipping documents related to such services and a billing statement or invoice to SMCI in a timely manner, in accordance with the "Relationship of Parties" section in this agreement. All payments will be mailed out weekly via the United States Postal Service or made by ACH payment. SMCI shall retain the option to pay Subhauler earlier than specified above. In no event shall SMCI make any advances of compensation due to Subhauler.

**Payment Schedule: "Net 30 Day" schedule. We will be processing and releasing payments weekly for all bill of lading (truck tags) that are due at that time.**

### **Revocation of Prior Agreements**

This agreement shall constitute the entire agreement and understanding between parties. It shall not be modified, altered, changed, or amended in any way unless in writing and signed by both parties. This agreement supersedes, replaces, and takes precedence over any prior contract and/or agreement with the same or similar matters between parties.

### **Termination of Agreement**

This agreement shall commence on the date of execution and shall continue in effect until December 31, 2025. This agreement may be terminated at an earlier date in accordance with the following provisions:

1. At any time upon mutual written consent of the parties hereto, but not earlier than thirty (30) days from the effective date of this agreement.
2. If one party commits a material breach or default of the terms of this agreement. A material breach or default will immediately terminate the agreement. The negligent party shall be given written notice of termination of agreement, and said notice shall specify the breach relied upon.
3. By either party without cause upon ten (10) business days prior written notice by certified mail to the other party, with the date of mailing commencing the ten (10) business day period, but not earlier than thirty (30) days from the effective date of this agreement.

Upon termination of this agreement, the following conditions shall apply:

1. Subhauler shall complete delivery of any shipment it may at the time be engaged in transporting. Should Subhauler fail to complete delivery of the shipment, Subhauler will be held liable for all expenses incurred by SMCI to complete the day's work.
2. Pending final settlement, SMCI is authorized to withhold such sums as deemed necessary by SMCI to cover Subhauler's liability to SMCI.

**Enforcement**

By agreeing to provide services requested by SMCI, and/or by undertaking such services, Subhauler warrants that all conditions precedent in this agreement have been satisfied and shall remain effective for the duration of Subhauler’s provision of services to this agreement. Subhauler shall indemnify SMCI for any damages from a breach of these warranties.

If any provision in this agreement is deemed to be invalid, void, or unenforceable, the remaining provisions of this agreement will nevertheless continue in full force without being deemed impaired or invalidated in any way.

The failure of SMCI to enforce at any time any of the provisions of this agreement, or to exercise any option herein provided, or to require at any time performance by Subhauler of any of the provisions herein, shall in no way be construed to be a waiver of such provisions, nor in any way affect the validity of this agreement or any part thereof, or the right of SMCI to thereafter enforce each and every such provision.

The laws of the State of California as to interpretation and performance shall govern this agreement. Since each party acknowledges having had the opportunity to be represented by independent counsel of its own choice throughout all negotiations preceding the execution of this agreement and any addenda to this agreement, the parties agree that the terms of this agreement shall be given a neutral interpretation and any ambiguities or uncertainty in the agreement shall not be construed against either party.

Subhauler agrees to pay reasonable attorney’s fees and all other cost and expense which SMCI may incur in the enforcement of this agreement. In case of a dispute or litigation between Subhauler and SMCI, it is hereby agreed that the jurisdiction and venue shall vest in Shasta County, California. All other venues are hereby expressly waived.

IN WITNESS WHEREOF, authorized representatives of the parties to this agreement have executed it, including attached equipment schedule, incorporated as part of this agreement, on this \_\_\_\_\_ day of \_\_\_\_\_, 2025, and the same shall be considered binding upon both parties, their heirs, executors, succors, administrators, and assignees, and shall remain in full force and effect until December 31, 2025, or until canceled to the terms of this agreement.

<b>Subhauler</b>		
Signature	Printed Name & Title	Date

<b>Steve Manning Construction, Inc.</b>		
Signature	Printed Name & Title	Date





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# STEVE MANNING CONSTRUCTION, INC.

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General Engineering Contractor  
CA Lic # 754230

## Drug and Alcohol Testing Notification and Release of Liability

Steve Manning Construction, Inc. is required by Title 49, of Federal Regulations, Parts 40 and 382, Interpretations to Part 382.305, Question 5, to have a signed release in order to allow your consortium to provide information on drug and alcohol testing program participation, any controlled substances or alcohol test results, participation in a random program, evidence of refusals to be tested, or other violations of DOT rules of which it has information or knowledge.

Consortium Name \_\_\_\_\_

Consortium Address \_\_\_\_\_  
\_\_\_\_\_

Consortium Phone \_\_\_\_\_ Fax \_\_\_\_\_

Expiration Date \_\_\_\_\_

I authorize the release of information on drug and alcohol testing program participation, any controlled substances or alcohol test results, participation in its random program, evidence of refusals to be tested, or other violations of DOT rules of which it has information or knowledge, to Steve Manning Construction, Inc. as required by Title 49, CFR, Parts 40 and 382. My signature below releases the liability of and gives the above-named consortium the right to provide such information as required by law.

Subhauler/Owner Operator Name \_\_\_\_\_

Doing Business As \_\_\_\_\_

Social Security Number \_\_\_\_\_

Address \_\_\_\_\_  
\_\_\_\_\_

Phone Number \_\_\_\_\_ Fax \_\_\_\_\_

Motor Carrier Permit # \_\_\_\_\_

\_\_\_\_\_  
Signature \_\_\_\_\_ Date \_\_\_\_\_

\_\_\_\_\_  
Printed Name

**Please provide a copy of your Current Certificate of Enrollment  
from your Drug and Alcohol Consortium**



**STEVE MANNING CONSTRUCTION, INC.**

General Engineering Contractor  
CA Lic # 754230

**Subhauler / Independent Contractor Declaration of Worker's Compensation**

*Complete and sign the ONE statement below that applies to your company.*

**I declare that I am an owner/operator with NO EMPLOYEES and, therefore, exempt from Worker's Compensation.**

Name of Company: \_\_\_\_\_

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Printed Name

***OR***

**I declare that I am an owner/operator WITH EMPLOYEES. I do carry Worker's Compensation Insurance.**

Name of Company: \_\_\_\_\_

Name of Insurance Carrier: \_\_\_\_\_

Policy Expiration Date: \_\_\_\_\_

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Printed Name

*Please provide a Certificate of Worker's Compensation Insurance as outlined in Subhaul Trucking Agreement.*



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# STEVE MANNING CONSTRUCTION, INC.

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General Engineering Contractor

CA Lic # 754230

PO Box 491660 Redding, CA 96049

Phone: (530) 222-0810 Fax: (530) 222-4908

Heidi@SMCI-const.com

## California DE542 Request for Information

California requires business to report to the Employment Development Department (EDD) on Form DE542 payments made to all service providers (similar to the Federal Form 1099). Certain businesses are exempt from this reporting. Please mark if your business is one of the following:

- A Corporation
- A General Partnership
- A Limited Liability Company

If none of the above is true of your company, Steve Manning Construction, Inc. will need the following to complete the mandatory filing.

Full Name \_\_\_\_\_  
First, Middle Initial, Last Name

Social Security Number \_\_\_\_\_  
(Not your EIN or TIN from IRS)

Physical (Street) Address \_\_\_\_\_  
(NOT A PO BOX)  
\_\_\_\_\_

Doing Business As \_\_\_\_\_  
(Business Name)

EIN or TIN number from IRS \_\_\_\_\_

I certify that the above information is accurate to the best of my knowledge.

\_\_\_\_\_  
Signature Date

\_\_\_\_\_  
Printed Name

We are required by California Law to obtain this information. Failure to respond will jeopardize our ability to use your services in the future.

Thank you for providing us with this information.

Sincerely,  
Heidi Hall  
Accounts Payable



**MOTOR CARRIER CERTIFICATION OF COMPLIANCE**

CHP 809 (Rev. 4-16) OPI 062

I, the undersigned, certify that \_\_\_\_\_  
(Contracted Carrier's Name)

holds a Motor Carrier of Property (MCP) Permit, Number \_\_\_\_\_, which is valid through \_\_\_\_\_,  
(CA Number) (Date)

and the above named carrier is knowledgeable of and in compliance with all applicable statutes and regulations including but not limited to

(check all that apply):  Basic Inspection of Terminals Program,  Controlled Substances and Alcohol Testing Program,  MCP

Signature

Printed Name

Title

Date

Services Provided For: \_\_\_\_\_  
(Contracting Carrier's Name)

\_\_\_\_\_   
(Contracting CA Number)

One copy of this certificate shall be provided to the person for whom services are provided (*the contracting motor carrier*); one copy shall be retained by the motor carrier of property (*the contracted motor carrier*). Copies shall be retained by both parties for the duration of the contract or period of service plus two years, and shall be presented for inspection upon the request of an authorized employee of the California Highway Patrol or the Department of Motor Vehicles.

*Safety, Service, and Security*



*An Internationally Accredited Agency*

Chp809\_0419.pdf

**MOTOR CARRIER CERTIFICATION OF COMPLIANCE**

CHP 809 (Rev. 4-16) OPI 062

I, the undersigned, certify that \_\_\_\_\_  
(Contracted Carrier's Name)

holds a Motor Carrier of Property (MCP) Permit, Number \_\_\_\_\_, which is valid through \_\_\_\_\_,  
(CA Number) (Date)

and the above named carrier is knowledgeable of and in compliance with all applicable statutes and regulations including but not limited to

(check all that apply):  Basic Inspection of Terminals Program,  Controlled Substances and Alcohol Testing Program,  MCP

Signature

Printed Name

Title

Date

Services Provided For: \_\_\_\_\_  
(Contracting Carrier's Name)

\_\_\_\_\_   
(Contracting CA Number)

One copy of this certificate shall be provided to the person for whom services are provided (*the contracting motor carrier*); one copy shall be retained by the motor carrier of property (*the contracted motor carrier*). Copies shall be retained by both parties for the duration of the contract or period of service plus two years, and shall be presented for inspection upon the request of an authorized employee of the California Highway Patrol or the Department of Motor Vehicles.

*Safety, Service, and Security*



*An Internationally Accredited Agency*

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# STEVE MANNING CONSTRUCTION, INC.

P.O. BOX 491660  
REDDING, CA 96049  
(530) 222-0810 / FAX (530) 222-4908

## ACH AUTHORIZATION FOR VENDOR PAYMENT

As a payment option, Steve Manning Construction, Inc. offers payees the opportunity to receive future payments electronically rather than by check. Your payments will be deposited into your checking or savings account. You will be notified of the deposit by email. The email will provide you with all the information that would typically be on your check stub. To receive payments electronically, complete this form, attach a voided check and return it by email to Heidi@smci-const.com or fax (530) 222-4908.

PAYEE NAME	
SSN OR FEDERAL ID#	
EMAIL FOR NOTIFICATION	
ABA/ROUTING NUMBER	
DEPOSITORY (BANK) ACCOUNT #	
DEPOSITORY (BANK) NAME	
DEPOSITORY ADDRESS	
DEPOSITORY PHONE NUMBER	

ATTACH VOIDED CHECK

I hereby authorize Steve Manning Construction, Inc., hereinafter called SMCI, to initiate credit entries to the account listed above at the depository financial institution named above, hereafter called DEPOSITORY, and to credit the same to such account. I acknowledge that the origination of ACH transactions to this account must comply with the provisions of the law. This authorization is to remain in full force and effect until SMCI has received written notification of its termination in such time and in such manner as to afford SMCI and DEPOSITORY a reasonable opportunity to act on it. It is the responsibility of the requesting party to notify SMCI immediately if there is any change to the above-listed account information. SMCI may choose to remit payment by paper check if it deems it necessary.

\_\_\_\_\_  
AUTHORIZED SIGNATURE

\_\_\_\_\_  
PRINTED NAME & TITLE

\_\_\_\_\_  
DATE

**Request for Taxpayer  
Identification Number and Certification**

Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

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

**Before you begin.** For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See Specific Instructions on page 3.	<b>1</b> Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)	
	<b>2</b> Business name/disregarded entity name, if different from above.	
	<b>3a</b> Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only <b>one</b> of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____ <b>Note:</b> Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) _____	<b>4</b> Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____  <i>(Applies to accounts maintained outside the United States.)</i>
	<b>3b</b> If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions _____ <input type="checkbox"/>	
	<b>5</b> Address (number, street, and apt. or suite no.). See instructions.	Requester's name and address (optional) <b>Steve Manning Construction, Inc.</b> <b>PO Box 491660 Redding, CA 96049</b> <b>V(530)222-0810 Heidi@smci-const.com</b>
	<b>6</b> City, state, and ZIP code	
	<b>7</b> 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.

<b>Social security number</b>
-        -
<b>or</b>
<b>Employer identification number</b>
-

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

**Part II Certification**

Under penalties of perjury, I certify that:

- 1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- 2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- 3. I am a U.S. citizen or other U.S. person (defined below); and
- 4. 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.

<b>Sign Here</b>	Signature of U.S. person	Date
------------------	--------------------------	------

**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](http://www.irs.gov/FormW9).

**What's New**

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

**Purpose of Form**

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

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-NEC (nonemployee compensation).
- 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), and 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.

**Caution:** If you don't return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding*, later.

**By signing the filled-out form**, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued);
2. Certify that you are not subject to backup withholding; or
3. Claim exemption from backup withholding if you are a U.S. exempt payee; and
4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and
5. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting is correct. See *What Is FATCA Reporting*, later, for further information.

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

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

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

**Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding.** Payments made to foreign persons, including certain distributions, allocations of income, or transfers of sales proceeds, may be subject to withholding under chapter 3 or chapter 4 of the Code (sections 1441–1474). Under those rules, if a Form W-9 or other certification of non-foreign status has not been received, a withholding agent, transferee, or partnership (payor) generally applies presumption rules that may require the payor to withhold applicable tax from the recipient, owner, transferor, or partner (payee). See Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*.

The following persons must provide Form W-9 to the payor for purposes of establishing its non-foreign status.

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

See Pub. 515 for more information on providing a Form W-9 or a certification of non-foreign status to avoid withholding.

**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 (under Regulations section 1.1441-1(b)(2)(iv) or other applicable section for chapter 3 or 4 purposes), do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515). If you are a qualified foreign pension fund under Regulations section 1.897(l)-1(d), or a partnership that is wholly owned by qualified foreign pension funds, that is treated as a non-foreign person for purposes of section 1445 withholding, do not use Form W-9. Instead, use Form W-8EXP (or other certification of non-foreign status).

**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 their 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 their scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

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

## Backup Withholding

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

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

**Payments you receive will be subject to backup withholding if:**

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

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

See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier.

## What Is FATCA Reporting?

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

## Updating Your Information

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

## Penalties

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

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

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

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

## Specific Instructions

### Line 1

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

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

• **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 for 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 you filed with your application.

• **Sole proprietor.** Enter your individual name as shown on your Form 1040 on line 1. Enter your business, trade, or "doing business as" (DBA) name on line 2.

• **Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** 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.

• **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. Enter any business, trade, or DBA name on line 2.

• **Disregarded entity.** In general, a business entity that has a single owner, including an LLC, and is not a corporation, is disregarded as an entity separate from its owner (a disregarded entity). See Regulations section 301.7701-2(c)(2). A disregarded entity should check the appropriate box for the tax classification of its owner. Enter the owner's name on line 1. The name of the owner 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. 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, enter it on line 2.

### Line 3a

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

IF the entity/individual on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation.
• Individual or • Sole proprietorship	Individual/sole proprietor.
• LLC classified as a partnership for U.S. federal tax purposes or • LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	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 3b

Check this box if you are a partnership (including an LLC classified as a partnership for U.S. federal tax purposes), trust, or estate that has any foreign partners, owners, or beneficiaries, and you are providing this form to a partnership, trust, or estate, in which you have an ownership interest. You must check the box on line 3b if you receive a Form W-8 (or documentary evidence) from any partner, owner, or beneficiary establishing foreign status or if you receive a Form W-9 from any partner, owner, or beneficiary that has checked the box on line 3b.

**Note:** A partnership that provides a Form W-9 and checks box 3b may be required to complete Schedules K-2 and K-3 (Form 1065). For more information, see the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

If you are required to complete line 3b but fail to do so, you may not receive the information necessary to file a correct information return with the IRS or furnish a correct payee statement to your partners or beneficiaries. See, for example, sections 6698, 6722, and 6724 for penalties that may apply.

### 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 on 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 territory, 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 territory.
- 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 as defined under section 581.
- 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 <sup>1</sup>	Generally, exempt payees 1 through 5. <sup>2</sup>
• Payments made in settlement of payment card or third-party network transactions	Exempt payees 1 through 4.

<sup>1</sup> See Form 1099-MISC, Miscellaneous Information, and its instructions.

<sup>2</sup> 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) entered 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 territory, or any of their political subdivisions or instrumentalities.

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

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

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

G—A real estate investment trust.

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

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

J—A bank as defined in section 581.

K—A broker.

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

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

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

**Line 5**

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

**Line 6**

Enter your city, state, and ZIP code.

**Part I. Taxpayer Identification Number (TIN)**

**Enter your TIN in the appropriate box.** If you are a resident alien and you do not have, and are not eligible to get, an SSN, your TIN is your IRS ITIN. Enter it in the entry space for the Social security number. If you do not have an ITIN, see *How to get a TIN* below.

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

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). If the LLC is classified as a corporation or partnership, enter the entity's EIN.

**Note:** See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at [www.SSA.gov](http://www.SSA.gov). You may also get this form by calling 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/EIN](http://www.irs.gov/EIN). Go to [www.irs.gov/Forms](http://www.irs.gov/Forms) to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to [www.irs.gov/OrderForms](http://www.irs.gov/OrderForms) to place an order and have Form W-7 and/or Form SS-4 mailed to you within 15 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and enter "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, you will generally 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. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

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

## Part II. Certification

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

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

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

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

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

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

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

**5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABL 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 <sup>1</sup>
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 <sup>2</sup>
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
6. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
7. Grantor trust filing under Optional Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))**	The grantor*

For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
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
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 Form 1041 or under the Optional Filing Method 2, requiring Form 1099 (see Regulations section 1.671-4(b)(2)(i)(B))**	The trust

<sup>1</sup> 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.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> You must show your individual name on line 1, and enter your business or DBA name, if any, on line 2. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

<sup>4</sup> 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.)

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

\*\* For more information on optional filing methods for grantor trusts, see the Instructions for Form 1041.

**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 return 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 a questionable credit report, contact the IRS Identity Theft Hotline at 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 877-777-4778 or TTY/TDD 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](mailto: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 800-366-4484. You can forward suspicious emails to the Federal Trade Commission at [spam@uce.gov](mailto:spam@uce.gov) or report them at [www.ftc.gov/complaint](http://www.ftc.gov/complaint). You can contact the FTC at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027.

Go to [www.irs.gov/IdentityTheft](http://www.irs.gov/IdentityTheft) to learn more about identity theft and how to reduce your risk.

## Privacy Act Notice

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