



Construction - Construction Management - Design Build

302 E. Main Street, Humble, TX 77338

Office: 281-540-5401 / Fax: 281-540-5402



SUBCONTRACTOR REQUIREMENTS

Items Needed:

- _____ Subcontractor General Conditions
- _____ Subcontract Agreement
- _____ Certificate of Insurance
- _____ W9

All Information below should be returned to KAustin & Associates in any of the following forms and prior to any work commencing:

1. Faxed to 281-540-5402;
2. E-mailed to AP@Kaustin.com; or
3. Mailed to KAustin & Associates at the following address:
302 East Main Street
Humble, Texas 77338

- I. **Subcontractor General Conditions – see attached General Conditions form to initial on each page, sign, and return to KAustin.**
- II. **Subcontract Agreement – each job will have a separate agreement – see form to fill out, sign, and return to KAustin.**
- III. **Certificate of Liability Insurance which includes the following – see attached Example and/or Subcontractor General Conditions, Page 2:**

A. Minimum Coverage Limits:

Commercial General Liability

General Aggregate - \$2,000,000

Products and Complete Operation Aggregate - \$1,000,000

Personal and Advertising Injury - \$1,000,000

Automobile Liability

Comprehensive Automobile Liability including All owned, Hired and Non-Owned Vehicles CLS - \$500,000

Umbrella Liability

In addition to above coverages, Umbrella Liability coverage in an amount of not less than \$1,000,000

Workers' Compensation and Employers' Liability

Must have the State of Texas Statutory Requirements and \$500,000 Employers' Liability for each accident

B. Certificate(s) of Liability:

1. KAustin to be listed as Certificate Holder
2. KAustin to be listed as Additional Insured as required by written contract.
3. Certificate should reflect required **Workers' Compensation Coverage** or signed waiver (Form DWC-83) must be completed. **Original signed document must be returned.**
4. Please have the following verbiage included in the description area of your Certificate of Liability:

RE: All Jobs (or specific Project Name & Address)

KAustin & Associates is listed as an Additional insured on the General Liability as required by written contract.

IV. Completed W-9 – see attached form to fill out, sign, and return to KAustin.

V. Additional Information:

1. Contact Information for KAustin Employees in the Operations Group:

Name	E-Mail Address	Cell Phone Number
Shane Johnson, Partner	shane@kaustin.com	713-906-4569
Ken Austin, Partner	ken@kaustin.com	713-906-0964
David Colman, Operations Manager	david@kaustin.com	713-906-1129
Winston deBlanc, Project Manager	winston@kaustin.com	713-906-2995
Stephen Leaver, Project Manager	Stephen@kaustin.com	713-906-2089
David Markell, Project Manager	davidmarkell@kaustin.com	713-906-7321
Tony Moya, Project Manager	tony@kaustin.com	281-906-9571

2. Procore Project Management Software – Visit www.procore.com and login for access to KAustin projects.

Procore will be utilized for the following:

- Bid Documents sent out
- Request for Quotes
- Submit Proposal
- Request Changes
- Access to Drawing documents
- And much more tools as they become available.

3. Payments to Subcontractors – **KAustin pays subcontractors when KAustin gets paid by the client.** Invoices must be submitted to our AP Department at AP@kaustin.com by the 26th of the month for the amount to be added to the current month's billing to the client. Otherwise, it will be added to the following month's billing.

SUBCONTRACTOR GENERAL CONDITIONS

SUBCONTRACTOR GENERAL CONDITIONS

1. **SUBMITTALS:** Prior to commencement of the Work, Subcontractor shall submit all necessary submittals required by the Subcontract Agreement. In the event Subcontractor installs and/or supplies a product that has not been approved through the submittal process and such product is rejected for any reason, Subcontractor shall be obligated at its own expense to provide and install the approved item, while maintaining all work according to the agreed upon construction schedule.
2. **PERFORMANCE OF WORK:** Subcontractor shall be obligated to perform all of the terms and provisions of the General Conditions of the specifications of the Contract with Owner in the same manner as Contractor is bound to the Owner, with like force and effect.
3. **TOOLS AND EQUIPMENT:** Subcontractor shall provide, at its sole cost and expense, all specified materials, all tools, accessories, scaffolding and equipment which may be necessary to properly execute this Contract and all other items necessary to perform the Work and in order complete a workmanlike job. Subcontractor is solely responsible for all material handling, hoisting requirements and engineering layouts required for its work.
4. **TAXES:** Subcontractor shall pay, or cause to be paid, when due, all taxes of every kind imposed, levied, or assessed by any governmental authority with respect to the Work. Subcontractor's obligation hereunder includes taxes for labor, materials, and equipment utilized in connection with the Work and expressly including all sales, personal property, excise and payroll taxes.
5. **JOB CONDITIONS:** If the proper performance of any item of work by Subcontractor depends upon the proper performance of any item of work by Contractor or another subcontractor whose work precedes in time to the work of the Subcontractor, Subcontractor shall promptly report any deficiencies of such preceding work to Contractor. If Subcontractor fails to report deficiencies prior to commencing its Work, it shall be presumed that all preceding work has been properly completed. Subcontractor shall be responsible for determining for itself the field dimensions, material and labor requirements relating to its work and shall not rely on estimates or statements of Contractor or others with respect to such matters. Subcontractor shall attend periodic coordination meeting while its work force is on site.
6. **PROSECUTION OF WORK:** The progress and completion of the Work, including all changes which may be made in accordance with this Agreement, shall be conducted with all possible dispatch and professional expediency. Contractor shall utilize its reasonable efforts to provide Subcontractor with a written notice to proceed at least twenty (20) days prior to the required commencement date. Subcontractor shall begin the work covered by this contract and shall carry on said work promptly, efficiently and at a speed that will not cause delay in the progress of Contractor's work or other portions of the work carried on by other subcontractors. Subcontractor shall prosecute its work in accordance with such time schedules as agreed to by Contractor and Subcontractor.

7. PROTECTION AND LOSSES: Subcontractor shall fully secure and protect its work and shall exclusively bear and be solely responsible for all loss or damages of any kind which may happen to the work or any materials to be incorporated therein at any time prior to the final completion and written acceptance thereof. Contractor shall not be responsible for any damages done to the work or property of Subcontractor unless such damages shall be caused by the sole negligence of Contractor.

8. WARRANTY: Subcontractor hereby guarantees its work against all defects of material or workmanship and guarantees that such work shall be in compliance with the contract documents. If no guarantee is called for, Subcontractor's guaranty shall be for a period of one (1) year from the date of acceptance of the Project by Owner. Subcontractor further agrees to indemnify Contractor from any and all claims, demands, causes of action resulting or arising out of, in whole or in part, such alleged defects of materials and/or workmanship as further defined in Article 18 herein to which reference is made.

9. CLEAN-UP: Subcontractor shall at all times keep the Project free from rubbish and debris caused by its operations and, upon completion, Subcontractor shall have the Work free and clear from all obstructions and hindrances.

10. INSURANCE: Prior to commencement of the Work, Subcontractor shall furnish and maintain the following insurance coverages with minimum limits as follows:

Worker Compensation and Employer's Liability - Must have the State of Texas statutory requirements and \$500,000.00 Employer's Liability for each accident Commercial General Liability Occurrence Form:

General Aggregate	\$2,000,000
Products and Complete Operation Aggregate	\$1,000,000
Personal and Advertising Injury	\$1,000,000
Comprehensive Automobile Liability including All owned, Hired and Non-Owned Vehicles CLS	\$ 500,000

In addition to the above insurance coverages, Subcontractor shall also provide Umbrella Liability coverage in an amount of not less than \$1,000,000.

Subcontractor's insurance shall be primary and any insurance maintained by Contractor shall be excess and non-contributory. Subcontractor shall require the same minimum insurance requirements as listed above or as otherwise required by Contractor of all of its subcontractors and those subcontractors shall also comply with the requirements herein. At Contractor's option and sole discretion, the above types and minimum limits of insurance may be expanded and, in the event of such an expansion, Contractor shall so notify Subcontractor of any additional coverages or limits of coverage. All of Subcontractor's insurance shall name Contractor and Owner as additional insureds. All required coverages must show that Subcontractor has and will maintain throughout completion and acceptance of the Work, insurance policies issued by companies authorized to do business within the State of Texas. The policy must provide for thirty

(30) days written notice of cancellation to Contractor.

If Subcontractor fails to provide proof of insurance coverage within three (3) days of Contractor's written request, Subcontractor shall be in default of this Agreement and, thereafter, Contractor may enforce one or more of the remedies allowed by the Agreement and/or Contractor may provide coverage for the Subcontractor and, in such event, Contractor shall bill Subcontractor and deduct from monies owed at the prevailing insurance cost code rates for the aforementioned coverage.

11. **SAFETY AND CODE COMPLIANCE:** Subcontractor shall comply with all federal, state and municipal laws, codes, regulations and ordinances effective where the Work is to be performed, and Subcontractor shall pay all taxes and contributions imposed or required by any law for any employment insurance, pensions, old age retirement funds, or similar purposes in respect to the work under this Agreement. Subcontractor shall fully comply with the Federal Occupation Safety and Health Act of 1970 (as amended) and related requirements. Subcontractor shall be solely responsible for compliance with all workmen and public safety laws, environmental laws, ordinances and regulations relating to the Work.

12. **PERFORMANCE:** Should Subcontractor at any time (i) refuse or neglect to supply a sufficient number of properly qualified workmen, (ii) refuse or neglect to supply a sufficient quantity of materials of proper quality, (iii) abandon the work or fail in any respect to prosecute the Work with reasonable promptness and diligence, (iv) fail in the performance of any of the agreements herein contained, or, (v) in the event that a petition in bankruptcy shall be filed by or against Subcontractor, Contractor may, at its option, after the giving of not less than five (5) days written notice to Subcontractor and Subcontractor's failure to commence with and continue remedying such noticed conduct within five (5) days after the giving of such written notice, (1) provide any such labor and materials or other work to be performed by Subcontractor under this Agreement and deduct the cost thereof from any money then due or thereafter to become due to Subcontractor under this Agreement or any other agreement between Contractor and Subcontractor or (2) terminate this Subcontract Agreement.

In the event Contractor terminates this Subcontract Agreement, Contractor shall take immediate possession of all the materials at the Project, and may either complete the Work itself or may employ, or contract with other persons or companies to complete the Work and provide the materials therefor. Upon final completion of the Project, if any of the unpaid portion of the amount to be paid to Subcontractor under this Agreement exceeds the changes, expenses and damages sustained by Contractor in completing the Work or as a result of Subcontractor's default, such excess shall be paid by Contractor to Subcontractor, but if such charges, expenses and damages shall exceed said unpaid portions, Subcontractor shall, upon demand, pay the difference to Contractor.

13. **CHANGES:** No alterations or changes shall be made in the Work nor shall Subcontractor perform any extra work except upon Contractor's written order. Subcontractor shall only make alterations or changes and/or furnish such materials and perform such extra work pursuant to Contractor's written order, and the amount to be paid by Contractor to Subcontractor shall be agreed to and stated in such order. Subcontractor shall submit proposals for changes, alterations,

or extra work in the manner instructed by Contractor.

14. ASSIGNMENT: Subcontractor shall not sublet, assign or transfer this Agreement or any of the Work or payments due thereunder without Contractor's prior written consent, which consent shall not be unreasonably withheld. If Contractor provides its consent, such consent shall not relieve Subcontractor of its obligations hereunder. Any assignment of this Agreement or monies due Subcontractor hereunder without the prior written consent of Contractor will be void and of no effect.

15. DAMAGES: Should Subcontractor fail to complete the Work in a timely manner, Subcontractor shall be liable for reasonable damages occasioned thereby as a result of Subcontractor's failure to complete the Work in accordance with the agreed progress schedule.

16. PAYMENT OF LABOR, SUPPLIES AND MATERIAL: Subcontractor will receive the payments made by Contractor and such payments will be exclusively applied to the payment of any persons and/or companies furnishing labor, materials or services for the Work. If Subcontractor shall fail to pay all agreed to and uncontested charges for labor, services, and materials furnished in connection with the performance of the Work, Contractor may, after the giving of five (5) days written notice to Subcontractor and Subcontractor's failure to make such payments within said five (5) day period, pay the amount of such liabilities and recover the amount thereof from Subcontractor, directly or by the application of any portion of the contract amount then or thereafter becoming due hereunder. Subcontractor will, at the request of Contractor provide affidavit(s) from any or all persons or companies furnishing labor, materials or services to the effect that they have been paid in full and the amount of the sums thereafter becoming due.

17. LIENS: Subcontractor shall fully and promptly pay all providers of labor and material used for the Project. Subcontractor agrees to turn the Work over to Contractor, in good condition and free and clear from all claims, encumbrances and liens for labor, services, or materials, and to protect and save harmless Contractor and Owner from all said claims, encumbrances and liens growing out of the performance of the Work. If, because of any act or omission of Subcontractor, any mechanic's lien or other lien, charge, or order for the payment of money shall be filed against the Project, Subcontractor shall, at its own cost and expense, cause the same to be discharged of record or bonded within thirty (30) days after written notice from Contractor to Subcontractor of the filing thereof. Subcontractor shall fully indemnify and save harmless Contractor and Owner against any and all costs, liabilities, suits, penalties, claims, and demands, including reasonable counsel fees, resulting therefrom. Failure of Subcontractor to comply with this Section 17 shall constitute an event of default as hereinafter defined.

18. **INDEMNITY: SUBCONTRACTOR AGREES TO INDEMNIFY AND HOLD HARMLESS CONTRACTOR, ARCHITECT AND OWNER (INDEMNIFIED PARTIES), AND THEIR AGENTS AND EMPLOYEES, FROM AND AGAINST ANY CLAIM, COST, EXPENSE OR LIABILITY, FOR ANY DAMAGES ATTRIBUTABLE AS A RESULT OF THE ACTIONS, ERRORS, OMISSIONS, DEFECTS, OR JUDGMENTS OF SUBCONTRACTOR, ITS EMPLOYEES, AGENTS, SUBCONTRACTORS, SUPPLIERS, ASSIGNS, OR REPRESENTATIVES ARISING OUT OF THE PERFORMANCE OF**

THIS AGREEMENT OR OF ANY CLAIMED INADEQUATE OR INSUFFICIENT SAFEGUARDS OR SAFETY DEVICES. SUBCONTRACTOR SHALL INDEMNIFY AND HOLD HARMLESS CONTRACTOR, ARCHITECT AND OWNER (FOR PURPOSES OF THIS PARAGRAPH, THE TERMS "CONTRACTOR", "ARCHITECT" AND "OWNER" INCLUDES THE DIRECTORS, OFFICERS, EMPLOYEES, REPRESENTATIVES AND AGENTS OF CONTRACTOR, ARCHITECT AND OWNER, RESPECTIVELY) FROM AND AGAINST, AND REIMBURSE THEM FOR, ALL CLAIMS, DEMANDS, LIABILITY, LOSSES, DAMAGES, CAUSES OF ACTION, JUDGMENTS, AND PENALTIES WHICH MAY BE IMPOSED UPON, ASSERTED AGAINST OR INCURRED OR PAID BY THEM BY REASON OF, ON ACCOUNT OF OR IN CONNECTION WITH ANY BODILY INJURY OR DEATH OR PROPERTY DAMAGES OCCURRING UPON THE PROJECT RESULTING FROM THE ACTIONS AND/OR NEGLIGENCE OF SUBCONTRACTOR OR ANY OF SUBCONTRACTOR'S SUPPLIERS, SUBCONTRACTORS OR MATERIALMEN.

19. PROGRESS PAYMENTS: Within ten days (10) after receipt of this Subcontract Agreement or as otherwise reasonably directed by Contractor, Subcontractor shall submit a schedule of values of the various portions of the Work, including quantities if required to enable Contractor to prepare a schedule of values, etc. for the entire Project. Subcontractor's schedule shall be prepared in such form as Contractor may reasonably direct. The total of scheduled values shall equal the contract price.

Subcontractor shall submit to Contractor on a monthly basis, an itemized progress estimate, showing the estimated balance of work completed, based on Subcontractor's approved schedule of values and on the conditions for payment under this Agreement, including without limitation conditions relating to material and equipment delivered to and suitably stored on the site and title to the materials and equipment. Each such progress estimate shall also show the amount of all previous payments to Subcontractor and the amount of current retainage. Contractor and Subcontractor shall agree upon the amount of each monthly progress payment.

Contractor shall be obligated to tender Subcontractor's agreed monthly progress payment to Subcontractor within five (5) days after Contractor's receipt of funds from Owner. Contractor shall pay to Subcontractor an amount equal to the value of Subcontractor's completed work, less all previous payments and less the amount of current retainage. "Current retainage" shall be calculated by multiplying the value of the Work completed and qualified for payment by the retainage percentage set forth in this Agreement.

20. FINAL PAYMENT: A final payment, consisting of the unpaid balance of the contract amount less deductions under the terms of this Agreement, shall be made within ten (10) days after the last of the following occur; (a) full completion of the Work by Subcontractor; (b) final acceptance of the Work by Owner; (c) final payment by Owner to Contractor; (d) the furnishing of reasonably satisfactory evidence by Subcontractor to Contractor that Subcontractor has paid in full all persons furnishing labor, materials or service in connection with the Work; (e) the delivery of all guarantees, warranties, bonds, instruction manuals, performance charts, diagrams, as built drawings and similar items with respect to the Work.



21. EVENT OF DEFAULT: The term “event” or “default” as used herein shall mean the occurrence of any of the following events:

- (a) the failure of Subcontractor to perform the obligations or any part thereof as set out in this Agreement;
- (b) the failure by Subcontractor to punctually and fully perform and observe each term and covenant of this Agreement,
- (c) the dissolution, termination, partial or complete liquidation or merger or consolidation of Subcontractor;
- (d) any suit or proceeding filed against Subcontractor which would have a materially adverse effect on the ability of Subcontractor to perform each and every one of its respective obligations under this Agreement;
- (e) should Subcontractor (i) become insolvent (ii) file a voluntary petition in bankruptcy under Title 1 of the U.S. Code or (iii) make an assignment for the benefit of creditors.

22. REMEDIES: If any one or more of the events of default shall have occurred, written notice shall be given to the defaulting party advising such party of its defaulting conduct. Thereafter, if such conduct is not cured within five (5) days after such written notice, the non-defaulting party may terminate this Agreement and/or proceed to protect and enforce its rights and remedies under this Agreement by suit in equity, action at law or other appropriate proceedings. No remedy conferred upon Contractor is intended to be exclusive of any other remedy and each and every remedy shall be cumulative and shall be in addition to every other remedy given hereunder or now or hereafter existing in law or in equity or by statute or by any other provision of law.

23. MEDIATION AND ARBITRATION: If a dispute arises out of or related to this Agreement, or the breach thereof, and if said dispute cannot be settled through negotiation, the parties agree first to try in good faith to settle the dispute by mediation under the Commercial Mediation Rules of the American Arbitration Association, before resorting to arbitration, litigation or some other dispute resolution procedure. Mediation must occur within twenty (20) days of request by Contractor or Subcontractor or the requirement of mediation is hereby waived.

If mediation has proven unsuccessful in resolving the dispute, then, upon the demand of either party, whether made before or after the institution of any judicial proceeding, any controversy or claim whatsoever arising out of or relating to this Agreement or the breach thereof, shall be settled by binding arbitration in accordance with the Commercial Arbitration Rules of the American Arbitration Association, and judgment upon the award rendered by the arbitrator(s) may be entered in any court having jurisdiction thereof.

24. FORCE MAJEURE: Neither party shall be liable or responsible to the other party for any delay, damage, loss, failure, inability to perform caused by "force majeure". The term “force majeure” as used in this Agreement, shall mean an act of God, strike, act of the public enemy, war, mines or other items of ordinance, blockage, fire, flood, explosions, inability to obtain materials, supplies, labor permits, rights of way, acts or restraints of any governmental authority, epidemics, landslides, lightning storms, earthquakes, civil disturbances, and any other cause

whether of the kinds specifically enumerated above or otherwise which are not reasonably within the control of the parties hereto and which by the exercise of due diligence could not be reasonably prevented or overcome.

Such causes or contingencies effecting the performance of this Agreement by any party hereto shall not relieve such party of liability in the event of its concurring negligence or in the event of its failure to remedy this situation if it is within its reasonable control or it could reasonably remove the cause which has prevented its performance.

The parties shall use all reasonable dispatch to remove all contingencies effecting the performance of this Agreement. This clause shall not relieve any party from its obligations to make payments of amounts then due for previous work or obligations, contemplated and performed hereunder. Furthermore, the party asserting this privilege shall give a full and complete notice of the facts which it considers to excuse its performance under this "force majeure" clause.

The parties hereto agree in the event time limits are not met under this Agreement as a result of "force majeure", to an extension of said time limit or deadline for the number of days for which the "force majeure" condition existed and after said "force majeure" condition has expired, the contract shall continue under the same operations and circumstances as existed prior to the "force majeure" event.

25. FURTHER ASSURANCES: Each party hereto further agrees that it shall take any and all necessary steps, sign and execute any and all necessary documents or agreements which are required to implement the terms of the parties contained in this Agreement, and each party shall refrain from taking any action, either expressly or impliedly, which would have the effect of prohibiting or hindering the performance of the other party to this Agreement. This Agreement and exhibits attached hereto and incorporated herein contain the entire agreement of the parties, and there are no representations, inducements, promises, agreements, arrangements, undertaking, relating to the subject matter hereof, oral or written, between the parties hereto other than those expressly set forth herein and duly executed in writing. No agreement of any kind shall be binding upon either party until the same has been made in writing and duly executed by both parties hereto.

26. INDEPENDENT STATUS: It is agreed and understood that any work request shall be performed under the terms of the Agreement and that all parties hereto are considered Independent Contractors. Each party is interested only in the results obtained hereunder and has the general right of inspection and supervision in order to secure the satisfactory completion of such work. Under no circumstances shall either party hereto be deemed an employee of the other, nor shall either party act as an agent of the other party. The parties hereto warrant that all obligations imposed on them by this Agreement shall be performed with due diligence in a safe competent workmanlike manner and in compliance with any and all applicable statutes, rules and regulations.

Any and all joint venture or partnership status is hereby expressly denied and the parties expressly state that they have not formed whether expressly or impliedly a joint venture or

partnership.

27. CAPTIONS AND PARAGRAPH HEADINGS: The captions, numbering sequences, titles, paragraph headings and punctuational organization used in this Agreement are for convenience only and shall in no way define, limit or describe the scope or intent of this Agreement or any part thereof.

The paragraph headings used herein are descriptive only and shall have no legal focus or effect whatsoever other than to aid a reasonable interpretation of the Agreement. The titles of each of the various articles and paragraphs are included for convenience or reference only and shall have no effect on or be deemed as part of the text of this Agreement.

Use of pronouns such as the use of neuter, singular or pronouns refer to the parties described herein and shall be deemed a proper reference even though the parties may be an individual, partnership, corporation, association, trust, group or two or more individuals, partnerships, corporations or joint venture.

Any necessary grammatical changes required to make the provisions of this Agreement apply in the plural sense where there is more than one (1) party to this Agreement and to either corporations, associations, partnerships, trusts, individuals, males or females shall in all instances be assumed as though each case were fully expressed.

All such deletions or modifications shall be the minimum required to effect the foregoing and the intent of the parties to this Agreement.

28. MULTIPLE COUNTERPARTS: This Agreement may be executed in several counterparts, each of which shall be deemed an original and all of which when taken together constitute but one and the same Agreement.

In the event that a comparison of said multiple agreements reveals that said Agreements contain differences or inconsistencies, then the Agreement which is first executed and signed by all of the parties hereto, shall be deemed the original Agreement and all of the said other agreements, although duly signed by the said parties, shall be deemed inferior and subordinate to the aforesaid first signed Agreement.

29. NOTICES: Any and all notices or other communications required or permitted to be given pursuant to this Agreement shall be in writing and shall be considered as properly given when actually received if either hand delivered or mailed by certified mail, return receipt requested, postage prepaid and addressed as follows:

Contractor: K. Austin & Associates, L.P.
Attn: Shane Johnson
302 E. Main Street
Humble, Texas 77338

Subcontractor:

(Business Name)

(Address)

(City, State, Zip)

Either party hereby reserves the right to designate in writing to the other party a change of address or other place that said notices shall be sent to.

30. **NO WAIVER:** The failure or delay of either party in the enforcement of the rights detailed herein shall not constitute a waiver of said rights nor shall it considered as a basis for estoppel either at equity or at law. Each party may exercise its rights herein despite said delay or failure to enforce said rights at the time the cause of action or right or obligation arose.

31. **PARTIES BOUND CLAUSE:** This Agreement shall be binding upon and insure to the benefit of the parties hereto, their respective heirs, executors, administrators, legal representatives, successors and assigns.

32. **REPRESENTATIVES:** No representation, promise, guarantees or warranties were made to induce either party to execute this Agreement other than those stated in the agreement.

33. **SEVERABILITY:** If any provisions of this Agreement shall for any reason be held to violate any applicable law, governmental rule or regulation, or if said Agreement is held to unenforceable or unconscionable, then the invalidity of such specific provisions herein shall not be held to invalidate the remaining provisions of this Agreement. Such other provisions and the entirety of this Agreement shall remain in full force and effect unless the removal of said invalid provision destroys the legitimate purposes of this Agreement in which event this Agreement shall be null and void.

34. **STATE LAW AND VENUE DETERMINATION:** This Agreement shall be subject to and governed under the laws of the State of Texas and any and all obligations and payments are due and performable and payable in Houston, Harris County, Texas.

35. **COMPLETE UNDERSTANDING:** By execution of this Agreement, the parties hereto acknowledge that they have read and understand each provision, term and obligation contained in this Agreement. This Agreement, although possibly substantially drawn by one party, shall be construed fairly and reasonably and not more strictly against the drafting party than the non-drafting party.

36. **ACCEPTANCE:** This Agreement shall not be binding until it is executed by both parties to this Agreement.

37. **DATE OF EFFECTIVENESS:** This Agreement shall become effective upon its execution by all parties hereto, and all obligations contained herein shall be conclusive and binding upon all of the parties hereto.



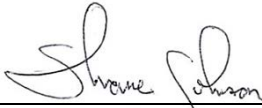
38. SIGNATORY CLAUSE: This Agreement is signed, accepted and agreed to by all parties hereto by and through the parties or their agents or authorized representatives. All parties hereto hereby acknowledge that they have read and understand this Agreement and the attachments and/or exhibits hereto. All parties further acknowledge that they have executed this legal document voluntarily and of their own free will.

39. PUNCH LIST ITEMS: Completion of agreed upon punch list items shall be timely accomplished by Subcontractor after Contractor's presentation of the formal punch list to Subcontractor.

CONTRACTOR:

K AUSTIN & ASSOCIATES, L.P.

By: Parrish/Austin Investments, LLC, Its General Partner

BY: 
NAME: Shane Johnson
TITLE: President

SUBCONTRACTOR:

(Business Name)

BY: _____
NAME: _____
TITLE: _____

SUBCONTRACT AGREEMENT

SUBCONTRACT AGREEMENT

THIS SUBCONTRACT AGREEMENT is entered into on this the _____ day of _____, 20____, by and between K Austin & Associates, L.P. ("Contractor") whose business address is 302 E. Main Street, Humble, Texas 77338 and _____ ("Subcontractor") whose business address is _____.

WHEREAS, Contractor has entered into a general construction contract with _____ ("Owner") to perform, in accordance with various contract documents and specifications, certain work and to furnish labor, materials, supplies, and/or goods to construct the following named and described construction project: _____ (the "Project"), located at _____ ; and;

WHEREAS, Contractor desires to retain Subcontractor to perform certain contract work at the Project in accordance with various contract documents and specifications and/or to furnish labor, materials, supplies and/or labor to the Project.

NOW, THEREFORE, Contractor and Subcontractor agree as follows:

WORK: Subcontractor shall complete all of the _____ work at the Project (the "Work") and the Work will be completed in accordance with the plans and specifications.

CONTRACT AMOUNT: The fixed price for Subcontractor performing the Work and the amount which Contractor agrees to pay Subcontractor for the performance of the Work, subject to the General Conditions of this Agreement, is the sum \$ _____; subject however to additions and deductions for changes in the Work agreed upon or determined as provided in the General Conditions. Partial progress payments will be made to Subcontractor each month in accordance with the General Conditions less a percentage rate of 10% retained from Subcontractor's payments by Contractor for Subcontractor's work.

All work required of Subcontractor hereunder shall be subject to the terms and conditions of Subcontractor General Conditions, a true and complete copy of which has been previously provided to Subcontractor, the receipt of such copy being hereby acknowledged as evidenced by Subcontractor's signature below.

The following exhibits attached hereto are included as part of this Subcontract Agreement:

EXHIBIT "_____" _____

IN WITNESS WHEREOF, the parties hereto have set their hand and seals as of the day and year first above written.

CONTRACTOR:

K AUSTIN & ASSOCIATES, L.P.

By: Parrish/Austin Investments, LLC,
Its General Partner

BY: _____

NAME: Shane Johnson

TITLE: President

SUBCONTRACTOR:

BY: _____

NAME: _____

TITLE: _____

CERTIFICATE OF INSURANCE EXAMPLE



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
9/4/2016

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

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

PRODUCER	CONTACT NAME	Certificate Department	
	PHONE (A/C No. Ext)	FAX (A/C No.)	
	E-MAIL ADDRESS		
	INSURER(S) AFFORDING COVERAGE		NAIC #
INSURED	INSURER A	Texas Mutual Insurance Co	22945
	INSURER B	Hartford Underwriters Insurance Co.	30104
	INSURER C	Trumbull Insurance (The Hartford)	27120
	INSURER D	Hartford Casualty Insurance Co.	29424
	INSURER E	Nautilus Ins. Co.(American Rsk Mgmt	
	INSURER F		

Subcontractor Name _____

Address _____

COVERAGES

CERTIFICATE NUMBER: 25554688

REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
B	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> 3,000 PD Ded GEN'L AGGREGATE L MIT APPL ES PER: <input type="checkbox"/> POLICY <input checked="" type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:				9/7/2016	9/7/2017	EACH OCCURRENCE \$1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$300,000 MED EXP (Any one person) \$10,000 PERSONAL & ADV INJURY \$1,000,000 GENERAL AGGREGATE \$2,000,000 PRODUCTS - COMP/OP AGG \$1,000,000 \$
C	AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> NON-OWNED AUTOS				9/7/2016	9/7/2017	COMBINED SINGLE LIMIT (Ea accident) \$1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
D	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 10,000				9/7/2016	9/7/2017	EACH OCCURRENCE \$1,000,000 AGGREGATE \$1,000,000 \$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCR PTION OF OPERATIONS below	Y/N <input checked="" type="checkbox"/> N	N/A		9/7/2016	9/7/2017	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACC DENT \$1,000,000 E.L. DISEASE - EA EMPLOYEE \$1,000,000 E.L. DISEASE - POLICY LIMIT \$1,000,000
E							

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

The policy includes Blanket Additional Insured on a Primary Non-contributory basis on the General Liability per form HS24830713 and Automobile per form HA99160312 with a Waiver of Subrogation on the General Liability per form HG00010605, Automobile per form HA99160312, Workers Compensation per form WC420304, when required by written contract.
All Jobs

CERTIFICATE HOLDER

CANCELLATION

K Austin & Associates 302 East Main Street Humble TX 77338	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE

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W-9 FORM

Request for Taxpayer Identification Number and Certification

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

Print or type
See Specific Instructions on page 2.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
2 Business name/disregarded entity name, if different from above	
3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
5 Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
6 City, state, and ZIP code	
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 Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

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

Social security number									
				-				-	
or									
Employer identification number									
				-					

Part II Certification

Under penalties of perjury, I certify that:

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 on page 3.

Sign
Here

Signature of
U.S. person ▶

Date ▶

General Instructions

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

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

Purpose of Form

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

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

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

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

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

By signing the filled-out form, you:

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

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

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

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

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

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

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

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

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

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

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

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

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

Backup Withholding

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

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

Payments you receive will be subject to backup withholding if:

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

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

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

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

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

Also see *Special rules for partnerships* above.

What is FATCA reporting?

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

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Line 1

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

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

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

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

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

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

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

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

Line 2

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

Line 3

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

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

Line 4, Exemptions

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

Exempt payee code.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

G—A real estate investment trust

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

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

J—A bank as defined in section 581

K—A broker

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

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

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

Line 5

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

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

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

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

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

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

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

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

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

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

Part II. Certification

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

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

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

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

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

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

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

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

What Name and Number To Give the Requester

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

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

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

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

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

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

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

Secure Your Tax Records from Identity Theft

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

To reduce your risk:

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

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

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

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

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

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

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

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

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

Privacy Act Notice

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