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Independent Contractor Sub-Haul Packet
Revised November 5, 2019

GR Trucking, LLC requires the following listed items in order for the Sub-Haul Packet to be considered complete:

- Signed copy of the Independent Contractor Sub-Haul Agreement, with all pages, initialed
- (WC) Workers' Compensation Coverage Waiver or Certificate of Workers' Compensation Insurance
- (D&A) Controlled Substance Drug & Alcohol Testing Agreement (CSTA)
- (D&A) Certificate of current enrollment in a DOT-Approved Random Drug & Alcohol Program (with expiration date)
- (MC) Motor Carrier Certificate of Compliance
- (MC) Motor Carrier Certificate
- (ARB) Confirmation of Compliance: California Air Resource Board: Truck and Bus Regulation
- (ARB) California Air Resource Board Truck and Bus Regulation Report
- (DIR) Public Works Confirmation of Compliance
- (DIR) Public Works Contractor Registration with the Department of Industrial Relations
- (Ins) Certificate of Auto-Liability Insurance with a minimum of \$1,000,000 coverage naming GR Trucking, LLC as the certificate holder
- (Ins) Additional Insured Certificate
- (W9) Form W-9, Request for Taxpayer Identification Number (TIN) and Certification
- Proof of Business Entity Status (e.g. valid LLC, LLP, Partnership, Corporation)
- Copy of Business License or Proof of Business Tax Registration

Owner-Operators Only

- CEM-2510 Truck Owner-Operator Certification of Ownership
- Copy of Medical Card
- Copy of valid California Driver's License

***All Certificates must name GR Trucking, LLC as the Certificate Holder ***

Current laws governing the California trucking industry make it necessary that we maintain complete and current records of all aforementioned items. Please send the documents to GR Trucking, LLC by mail or fax in order to be considered for dispatch. Invalid or incomplete packets may cause the Independent Contractor to be removed from the dispatch list and place a hold on outstanding payments.

Independent Contractor Sub-Haul Agreement

This Independent Contractor Sub-Haul Agreement (this "Agreement") is entered as of this _____ day of _____ 20____ by and between GR Trucking, LLC, a California limited liability company ("Carrier"), and _____ (hereinafter referred to as the "Sub-Hauler").

In connection with the conduct of Carrier's business, Carrier periodically obtains hauling services from sub-haulers, including services requiring certain specialty trucks. Sub-Hauler, is in the business of hauling construction materials (including, without limitation, quarry materials), and agrees to transport freight for Carrier and to furnish and maintain the necessary equipment and perform all services required for transportation of said freight in accordance with the terms and conditions set forth herein.

1. Sub-Hauler's Representations and Warranties. Sub-Hauler represents and warrants to Carrier, the following:

(a) Sub-Hauler is engaged in the trucking business and owns _____ truck(s) used in the conduct of Sub-Hauler's business, and Sub-Hauler will maintain and operate said equipment in compliance with all Laws (defined below) at all times while providing services covered by this Agreement.

(b) Sub-Hauler is the holder of all State, Federal, County, and/or City certificates, permits registrations, authorizations, and licenses which are required or necessary for the conduct of business as a Motor Carrier in the State of California and for the performance of services covered by this Agreement; and Sub-Hauler will continue to hold such certificates, permits, and licenses in full force and effect at all times while providing services covered by this Agreement. Upon request, Sub-Hauler shall furnish evidence satisfactory to Carrier to demonstrate Sub-Hauler's compliance with the requirements of this Section 1(b).

(c) Sub-Hauler is an independent contractor and shall provide the services covered by this Agreement only as an independent contractor, and not as an employee of Carrier. All compensation paid to Sub-Hauler hereunder shall be reported by Carrier as non-employee compensation. Sub-Hauler shall be solely responsible for all matters relating to such payment, including, without limitation, compliance with social security laws, withholding, employment taxes and all other laws and regulations governing compensation. In addition, Sub-Hauler shall be solely responsible for all matters relating to the payment of its employees, including, without limitation, compliance with social security laws and regulations governing compensation and benefits. Sub-Hauler shall direct the operation of its equipment in all respects and shall determine the method, means and manner of performance, including but not limited to such matters as:

- (i) When a load is to be picked up and delivered (within Carrier deadlines).
- (ii) All aspects of loading and unloading; including, but not limited to, who will load/unload the vehicles, how the vehicle will be loaded/unloaded, and how the

load will be secured in transit, and whether additional labor is required to load or unload freight at pickup and destination points.

- (iii) Selection of routes, oil and gas stops, and rest stops, if any.
- (iv) All decisions relating to the repair of Sub-Hauler's equipment and vehicles.
- (v) All working hours of Sub-Hauler and its employees, and compensation/ conditions of employment for all employees of Sub-Hauler.
- (vi) Selection of Sub-Hauler's insurance company or companies.
- (vii) The method of financing Sub-Hauler's operations, including, but not limited to Sub-Hauler's vehicles and equipment.

(d) Sub-Hauler acknowledges that neither Sub-Hauler nor Sub-Hauler's employees are eligible for coverage under Worker's Compensation policy held by Carrier and that no claim may be made under any Worker's Compensation policy held by Carrier.

(e) Sub-Hauler's drivers will be competent and qualified to operate motor vehicle equipment and meet all of the requirements of all applicable Laws, will be satisfactory to Carrier and will be drug-free and alcohol-free at all times while performing any Sub-Hauler Agreement work; and (b) the trucking equipment used by Sub-Hauler will be in a good state of repair and meet all safety and other requirements of all applicable Laws.

(f) Sub-Hauler represents and warrants that Sub-Hauler is engaged in a separately established business and hauls construction materials or other freight for other individuals and entities.

2. Terms and Conditions of Service.

(a) From time-to-time, Carrier may request Sub-Hauler provide services by notifying Sub-Hauler of the goods to be transported, its location and the time for pick-up and delivery within a reasonable time prior to the required time of delivery. Upon receipt of such notice, Sub-Hauler will, without delay, complete performance of such services within the timeframe and as required by the notice. Notwithstanding anything to the contrary contained in this Agreement, Carrier shall have the right to use the services of any other hauler or haulers of its choice and Sub-Hauler shall have the right to perform transportation services for parties other than Carrier. It is expressly understood and agreed that this Agreement creates no obligation on the part of Carrier to make any particular loads available to Sub-Hauler, and nothing herein nor any course of dealing hereunder shall be construed to give rise to any guarantee or implied agreement that Sub-Hauler shall receive or continue to receive any particular revenue, minimum earning, work or profit by reason of services provided to Carrier.

(b) Sub-Hauler may contact Carrier for dispatch between the hours of 3:00-6:00 p.m., Monday through Friday, by calling Carrier's dispatch office. Sub-Hauler shall notify Carrier of any changes to their schedule that would conflict with Carrier's business operations. Carrier's dispatcher may request the services of Sub-Hauler within the area of operation identified by Sub-

Hauler, below. Notwithstanding anything to the contrary contained in this Agreement, Sub-Hauler shall, within its sole and absolute discretion, have the right to refuse any request for services made by Carrier.

(c) Sub-Hauler shall be responsible for all goods carried in connection with this Agreement, beginning upon loading by Sub-Hauler and ending after unloading by Sub-Hauler, and shall obtain and deliver to Carrier's office a receipted shipping document, reasonably satisfactory to Carrier, covering each shipment transported "Freight Bill", within five (5) days after the services have been performed. Sub-hauler shall be liable for any and all loss or damage or delay to property transported while such property is in the possession of Sub-hauler, and shall obtain and deliver to Carrier a receipted shipping document covering each shipment transported. On any receipt which included exceptions for shortage or damage, the claim value of such losses will be deducted from the Sub-Hauler's settlement. Sub-hauler accepts full responsibility for the safe operating condition of any trailing equipment owned by the Carrier and being pulled by Sub-Hauler, its agents, or employees.

(d) Sub-Hauler shall control and direct the services to be performed hereunder, including the means and methods required to accomplish the services. Carrier is interested only in the results achieved by Sub-Hauler, and will not control or direct the means by which Sub-Hauler achieves those results. Carrier shall have no control over any equipment used or persons employed by Sub-Hauler in connection with providing the services under this Agreement.

(e) Sub-Hauler will employ capable and responsible persons to operate Sub-Hauler's equipment safely and expeditiously, will maintain Sub-Hauler's equipment so as to efficiently perform the services required, and will supply, at Carrier's request, all motor vehicles records for Sub-Hauler, any employees or sub sub-haulers of Sub-Hauler. Sub-Hauler shall furnish at Sub-Hauler's expense, whatever labor, materials, equipment Sub-Hauler deems necessary for the loading, transportation and unloading of all goods in connection with the performance of services under this Agreement.

(f) Sub-Hauler at its own expense, will keep and maintain in good operating condition, all equipment (including but not limited to tractors and trailers) provided and used by Sub-Hauler in connection with the services hereunder. Sub-Hauler shall immediately notify Carrier of any traffic or other accidents involving Sub-Hauler during the performance of the services hereunder, and shall promptly provide to Carrier a written report concerning all such accidents. Sub-Hauler shall pay any and all charges arising in connection with the performance of the services hereunder, including, but not limited to, vehicle license fees, property taxes, tolls, labor costs, fuel, parts, repairs, insurance, permits, and taxes levied or assessed, and any other costs related to the operation of his/her equipment.

(g) Nothing in this Agreement shall be construed to authorize the Sub-Hauler to incur, and Sub-Hauler is expressly prohibited from incurring any financial liability in the name of, for, or on behalf of Carrier.

3. Compliance with Laws. Carrier's policy is to comply with all applicable laws. Carrier will not accept responsibility for any violation(s) of law by Sub-Hauler or Sub-Hauler's employees or sub sub-haulers. Sub-Hauler shall perform all services hereunder in a good and workmanlike manner and in compliance with all applicable laws, regulations and ordinances, including, without

limitation, the rules and regulations of the Environmental Protection Agency, State of California, federal highway authorities and the Occupational Safety and Health Administration (including, without limitation, maintenance of a proper California Driver's License) (collectively "Laws"). Further, Sub-Hauler must be enrolled in a DOT-regulated Controlled Substances and Alcohol Testing Program at Sub-Hauler's own expense and ensure that each of Sub-Hauler's employees participate in such program. Sub-Hauler will be required to provide proof of enrollment to Carrier. Sub-Hauler and any sub-subhauler must be in compliance with the California Air Resources Board: Truck and Bus Regulation and/or must report compliance to the Air Resources Board (ARB). Sub-Hauler must provide confirmation of compliance annually. If at any time the Sub-Hauler becomes non-compliant with the requirements of this Section 3, Sub-Hauler must immediately notify Carrier and shall not accept any request from Carrier to provide services until such time Sub-Hauler becomes compliant. Sub-Hauler agrees that any fines incurred as a result of compliance violations shall be the sole responsibility of Sub-Hauler and that Carrier reserves the right to withhold from any payment due Sub-Hauler an amount equal to any fees or fines owed as a result of non-compliance until payment has been made in full. Carrier shall have no obligations or responsibility to Sub-Hauler or Sub-Hauler's employees or agents for any fine, cost, or Sub-Hauler's failure to have proper marking on Sub-Hauler's equipment, or by reason of any violation by Sub-Hauler or Sub-Hauler's employees, of any Law in the performance of this Agreement.

4. Public Works Projects. All contractors and subcontractors will be required to comply with the Public Works Contractor Registration Law (SB 854). All contractors and subcontractors who intend to bid or work on public works projects (as defined under the Labor Code) must register and pay an annual fee to the Department of Industrial Relations (DIR). The fee is non-refundable. All contractors and subcontractors who bid or work on a public works project must register and pay an annual fee to DIR. The Sub-Hauler shall, in the performance of the work and improvements, conform to the Labor Code of the State of California and other laws of the State of California applicable hereto. Pursuant to Section 1770 et seq. of the California Labor Code, the daily penalty for failure to comply with prevailing wage should be an amount not to exceed two hundred dollars (\$200). Additionally, the minimum penalty on each calendar day, for each worker paid less than the prevailing wage rate, may not be less than forty dollars (\$40), and eighty dollars (\$80) if the contractor or subcontractor has been assessed a penalty within the previous three years for failing to meet its prevailing wage obligations on a separate contract. A willful prevailing wage violation shall be assessed a penalty of between thirty dollars (\$30), and one hundred twenty dollars (\$120). The work covered by this agreement is a "public work" as that term is defined in California Labor Code, Division 2, Part 7, and Chapter 1. Bidders are advised that if they intend to use a craft or classification not shown on the general wage determination, they shall be required to pay the wage rate of that craft or classification most clearly related to it as shown in the determinations. All contractors and subcontractors (with the exception of those performing work for California Department of Transportation, City of Los Angeles, Los Angeles Unified School District, and County of Sacramento) will be required to furnish electronic certified payroll records directly (CPRs) to the Labor Commissioner (aka Division of Labor Standards Enforcement).

5. Labor Agreements. Sub-Hauler acknowledges that Carrier may enter into one or more labor agreements covering work at project sites with certain labor unions. Upon receipt of a copy of any applicable labor agreement, Sub-Hauler agrees to comply with the terms and conditions thereof, including making payments into the employee benefits trust funds, insofar as Sub-Hauler

may be required to do so. Sub-Hauler shall comply with the terms and provisions of said labor Agreements setting forth the jurisdiction and scope of work claimed by each craft, and the procedure contained therein for resolution of jurisdictional disputes. Sub-Hauler further agrees that it will bind and require all of its sub-haulers performing project site work of the type covered by any labor agreements to agree to the foregoing, to the same extent as Sub-Hauler. In the absence of any such procedure, or if such procedure fails to promptly resolve any jurisdictional dispute, Sub-Hauler agrees, at its own cost and expense, upon request of Carrier, to take any and all lawful steps to secure a binding and final determination of said jurisdictional dispute by the National Labor Relations Board.

6. Payment.

(a) Carrier and Sub-Hauler shall agree on the rates for each dispatch of services on or before such dispatch, and such rates will be confirmed by written statement or invoice prepared by Carrier and issued to Sub-Hauler at the time of payment by Carrier for such services.

(b) Sub-Hauler shall furnish the Carrier with a monthly statement, including the following: date of services performed, truck tag number, truck number, name of contractor, job name, hours or tons hauled, rate of pay and total charges. This statement must be received by the Carrier's main office no later than the fifth (5th) day of the month following the performance of the services.

(c) Provided that Sub-Hauler has submitted to Carrier all appropriate records and other paperwork necessary to determine such payment, Carrier shall pay the amounts due Sub-Hauler thirty (30) days after the date all required information is received by Carrier, but in no event earlier than the first (1st) day of the calendar month following such receipt. Payment may be withheld for any violation of this Agreement. Payment will be made by U.S. mail or may be picked up by Sub-Hauler at Carrier's main office. Payment may not be picked up by anyone other than the Sub-Hauler, unless Carrier receives advance written authorization to release the payment. Carrier does not permit loans or advances against payments. This includes, but is not limited to maintenance fees, repair costs, and fuel expenses.

(d) Sub-Hauler agrees that timely delivery of all necessary records and paperwork related to any services provided by Sub-Hauler are integral to such services. Accordingly, if Sub-Hauler fails to timely deliver to Carrier necessary records and paperwork related to any services provided by Sub-Hauler, Carrier may cancel payment to Sub-Hauler for such services. If, for any reason other than Carrier's gross negligence or willful misconduct, Carrier has paid Sub-Hauler for such services, Carrier may demand repayment from Sub-Hauler, and Sub-Hauler will promptly pay to Carrier, the amount of such prior payment. In lieu of demanding payment, or if Sub-Hauler fails to promptly comply with such demand, Carrier may off-set and withhold against amounts payable by it to Sub-Hauler for other services, the amount of such prior payment. Sub-Hauler shall not be entitled to receive, and Carrier expressly disclaims responsibility to pay, any standby payments or other delay-related compensation in connection with any services.

(e) Sub-Hauler shall pay all employees' salaries, benefits, worker's compensation, insurance premiums, and all applicable Social Security taxes and such other taxes and/or deductions as from time to time may be required by any applicable government agency. Sub-Hauler assumes full and sole responsibility for the payments of all wages, benefits and expenses

of its employees, if any, and for all state and federal income tax withholding, unemployment insurance, and Social Security taxes as to all persons employed by Sub-Hauler in the performance of services under this Agreement, and Sub-Hauler shall be responsible for meeting the fulfilling the requirements of Laws with respect thereto. Carrier shall not be responsible for the wages, benefits, or expenses due the Sub-Hauler's employees or agents nor for income tax withholding, Social Security, unemployment, or other payroll taxes of the Sub-Hauler's employees or agents. In the event that judgment is entered against Carrier for any labor cost resulting from any employment relationship of employees, agents or contractors of Sub-Hauler relating to services performed hereunder, Sub-Hauler agrees to indemnify Carrier for all such costs. As used herein, labor costs include, but are not limited to, all wages and salaries, state and federal employment income taxes, social security taxes, workers compensation, unemployment, disability, penalties, and any fringe benefit payments, and any other employer contributions as required by law. Sub-Hauler agrees that Carrier shall have no responsibility whatsoever to Sub-Hauler, its drivers, helpers, or any other of its employees for payment of fines or subsistence or for any resulting expense of any nature incurred in the performance of the Agreement.

(f) In the event of a claim, loss or damage to Carrier related to Sub-Hauler's services, Carrier may withhold from any sums due Sub-Hauler an amount equal to such claim, loss or damage, until such claim, loss or damage, including attorney's fees and costs, have been settled or until Carrier is reasonably satisfied that the Sub-Hauler has sufficient insurance to cover said claim, loss or damage and that such insurance coverage is applicable thereto.

(g) Sub-Hauler agrees that if within ten (10) days after receipt of payment for the services, Sub-Hauler does not submit to Carrier a written objection to the statement, then the accounting therein and payment made pursuant thereto, shall be deemed approved and accepted as full and final payment for the services performed.

7. Insurance. The Sub-Hauler will obtain and maintain at its own expense during the term of this Agreement the following insurance coverage:

(a) Comprehensive General Liability insurance covering all operations by or on behalf of the Sub-Hauler and covering personal injuries (including death) and property damage in the amount of at least \$1,000,000.00 per person (including pollution, fines, penalties or other uninsurable incidents) Sub-Hauler and its employees and sub haulers and per occurrence;

(b) Automobile Liability Insurance covering all vehicles, whether owned, hired or non-owned, including unidentified trailers, used in providing services hereunder and covering bodily injuries (including death) and property damage in the amount of \$1,000,000 per person (including pollution, fines, penalties, or other uninsurable incidents), Sub-Hauler and its employees and sub hauler and per occurrence; \$35,000.00 unidentified trailer and interchange coverage. Sub-Hauler utilizing Carrier equipment shall provide Carrier insurance to cover any loss of use in the event of an accident and downtime that occurs to said equipment.

(c) Personal Property Insurance covering all personal property owned or leased by Sub-Hauler and used in connection with this Agreement.

(d) Workers' Compensation coverage as required by law.

(e) Employer's Liability Insurance with limits of \$1,000,000.00 covering the Sub-Hauler, its sub-haulers, or employees of Sub-Hauler, if necessary.

All policies of insurance required of Sub-Hauler herein shall be issued by insurance companies with a general policy holder's rating of not less than "A-" and a financial rating of not less than Class "VII", as rated in the most current available "Best's Key Rating Guide", and which are qualified to do business in the State of California. All such policies, except for the Workers' Compensation coverage, shall name and shall be for the mutual and joint benefit and protection of Carrier, Sub-Hauler and Carrier's agents as additional insureds. Executed copies of the policies of insurance or certificates thereof shall be delivered to Carrier prior to Sub-Hauler, its agents or employees performing any services for Carrier. Thereafter, executed copies of renewal policies or certificates thereof shall be delivered to Carrier within thirty (30) days prior to the expiration of the term of each policy. All policies of insurance delivered to Carrier must contain a provision that the company writing the policy will give to Carrier thirty (30) days' prior written notice of any cancellation or lapse or the effective date of any reduction in the amounts of insurance. All policies required of Sub-Hauler herein shall be endorsed to read that such policies are primary policies and any insurance carried by Carrier shall be noncontributing with such policies. No policy required to be maintained by Sub-Hauler shall have a deductible greater than Twenty-Five Thousand and 00/100 Dollars (\$25,000.00) unless approved in writing by Carrier.

Sub-Hauler agrees that neither Sub-Hauler nor Sub-Haulers employees are eligible for coverage under the Workers' Compensation Policy held by Carrier, and Sub-Hauler agrees that neither it nor any of its employees is entitled to make any claim with respect to any policy held by Carrier.

8. Indemnification. Sub-Hauler hereby agrees to defend, indemnify, keep indemnified and hold harmless Carrier, its affiliates and its and their respective officers, directors, employees, agents and representatives from and against any and all claims, amounts paid in settlement of claims, damages, judgments, obligations, losses, costs and expenses (including, without limitation, reasonable attorneys' fees and expenses), interest, penalties, fines (including overweight tickets) and liabilities whenever arising or incurred based on, arising out of or related or incidental to any claim for loss or damage to property (be it of Carrier, Sub-Hauler or any other person or entity), personal injury or loss of life (including, without limitation, injury to or loss of life of any employee of Carrier or Sub-Hauler) or violation of law based on, arising out of or incidental to Sub-Hauler's performance of the services hereunder, any breach by Sub-Hauler of this Agreement or any other negligent or willful act or omission of Sub-Hauler or any of its employees, agents, representatives or sub-subhaulers; provided, however, that such indemnification and hold harmless shall not apply to claims for loss, damage, injury or death to the extent caused by the gross negligence or willful action of Carrier. The foregoing indemnification includes, without limitation, claims, suits, actions, orders, and proceedings arising from actual or alleged damage or injury to the environment, or releases of pollutants into the environment, whether sudden or non-sudden, accidental or deliberate, and all costs of study, investigation, monitoring, remediation, clean-up and compliance in connection therewith, and any claims of toxic tort or diminution in property value. Sub-Hauler's obligations under this section shall survive the expiration or earlier termination of this Agreement.

9. Equipment Lease. Sub-Hauler shall compensate Carrier at the rate of twenty percent (20%) of the amounts due Sub-Hauler for all services performed with a trailer furnished by Carrier for use by Sub-Hauler. Sub-Hauler shall be responsible for physical damage to and maintaining

insurance coverage on such equipment in amounts equal to their full replacement value. All leased trailers must be returned to the yard located at 12584 White Rock Road, Rancho Cordova, CA 95742 before 5:00 p.m. each day. Prior written authorization must be received from Carrier to park elsewhere. Carrier's equipment and/or trailers furnished under this Agreement shall only be used by Sub-Hauler for services dispatched by Carrier. Violation of this provision will result in a minimum penalty of \$250.00 per item, per day of usage. Notwithstanding the foregoing, Sub-Hauler shall be under no obligation to lease any equipment from Carrier or to utilize Carrier's trailers to perform the services.

10. Broker's Fee. Carrier shall deduct a broker's fee equal to five percent (5%) of the amounts due Sub-Hauler for all services performed with a trailer furnished by Carrier. Carrier shall deduct a broker's fee equal to eight percent (8%) of the amounts due Sub-Hauler for all services performed without a trailer furnished by Carrier.

11. Term; Termination.

(a) This Agreement shall automatically terminate on _____, unless renewed in writing prior thereto by Carrier and Sub-Hauler.

(b) This Agreement may be terminated at any time by either party effective upon the expiration of thirty (30) days written notice to the other party, unless otherwise agreed in writing. Pending the expiration of the thirty (30)-day period, Sub-Hauler shall continue to render performance hereunder as required. On the effective date of such termination, Sub-Hauler shall immediately surrender all property belong to Carrier, including, without limitation, signs, identification, plates, permits, shipping documents, logs and other records belonging to Carrier. If Sub-Hauler terminates this Agreement without giving Carrier the required thirty (30)-days advance written notice in writing, or if after giving such notice Sub-Hauler fails to continue performance hereunder for the required minimum period of thirty (30) days, or if at any time Sub-Hauler otherwise commits any material breach in any of the provisions in the Agreement, Carrier shall be entitled to retain the entire amount of any money which would otherwise be payable to Sub-Hauler hereunder as liquidated damages, it being expressly understood and agreed between the parties that any such premature termination, abandonment of operation, or breach of this Agreement by Sub-Hauler will necessarily cause Carrier great and otherwise incalculable damages, as compensation for which it is mutually agreed that this provision for liquidated damages is entirely just and reasonable in amount.

(c) Carrier may terminate this Agreement immediately, upon notice to Sub-Hauler for any of the following reasons:

- (i) Any actions, voluntary or involuntary, against the Sub-Hauler under any bankruptcy or insolvency proceeding or any assignment for the benefit of creditors by the Sub-Hauler shall constitute default by the Sub-Hauler. Such default shall give Carrier the option to terminate this Agreement;
- (ii) Failure to obey lawful and proper orders of Carrier in execution of work assignments;
- (iii) Failure to maintain the insurance required under this Agreement;

- (iv) Failure to meet Carrier's deadlines;
- (v) If, after agreeing to provide services, Sub-Hauler refuses to dispatch on the grounds that Sub-Hauler's equipment is unavailable for use; or
- (vi) Any other material breach of this Agreement by Sub-Hauler

Sub-Hauler agrees that if this Sub-Haul Agreement is terminated pursuant to this Section 10(c), Carrier may, in addition to any remedy available to Carrier under this Agreement, at law or in equity, withhold for a period of no less than ninety (90) days, the amount of \$500.00 from payments due to Sub-Hauler to cover any deductions that may be made by Carrier pursuant to this Agreement, including, but not limited to those covering deductions for excessive and/or falsified time, or any miscalculations.

12. Time of the Essence. Dates and times set forth in this Agreement for the performance of the respective obligations of the parties hereto shall be strictly construed, time being of the essence of this Agreement.

13. Name / Logos. Carrier has exclusive rights to its name and logos and prohibits any unauthorized use. The Sub-Hauler is not permitted to use these in any way including, but not limited to promotional materials, advertisements, business cards, stationary, websites, and other methods of communication with the general public.

14. Third-Party Beneficiaries. Nothing contained in this Agreement, shall be construed to be for the benefit of any person not a party to this Agreement and except as expressly set forth herein, no third party beneficiary rights are intended to be created by this Agreement.

15. Counterparts. This Agreement may be executed in counterparts, each of which shall be deemed an original, and all of which together shall constitute one and the same instrument. Facsimile (or PDF) signatures to this Agreement shall count the same as originals.

16. Consents and Approvals. Any consent or approval of Carrier required or permitted under this Agreement shall be in writing, and may be made by Carrier in its sole and absolute discretion.

17. Severability. In the event that any provision of this Agreement is held to be unenforceable for any reason, the unenforceability of that provision shall not affect the remainder of this Agreement, which shall remain in full force and effect in accordance with its terms.

18. Assignment. Sub-Hauler's rights and obligations under this Agreement are personal to the Sub-Hauler, and Sub-Hauler shall have no right to assign any of its rights nor delegate any of its duties without the prior written consent of Carrier. Any assignment or delegation made without Carrier's written consent shall be void and shall constitute a material default by Sub-Hauler.

19. Entire Agreement. This Agreement contains the entire understanding between the parties and supersedes, replaces, and takes precedence over any prior understanding or oral or written Agreement between the parties respective the subject matter of this Agreement. No operation

plan, procedure, practice, method or custom shall in any manner vary or change the terms and conditions of this Agreement.

20. Governing Law. This Agreement shall be governed by and construed in accordance with the laws of the State of California.

21. Arbitration.

(a) Agreement to Arbitrate. Carrier and Sub-Hauler agree that all claims, including all current, pending, and future claims that could be filed in a court of law arising out of or related to this Agreement or any prior agreements between Carrier and Sub-Hauler (whether oral or written), shall be resolved by binding arbitration before a neutral arbitrator.

(b) Arbitration Procedure. If the parties are unable to agree upon a neutral arbitrator, the parties shall obtain a list of arbitrators from a neutral dispute resolution service, and strike names alternatively until one arbitrator remains. Notice of the demand for arbitration shall be filed in writing with the other party to this Agreement. In no event shall the demand for arbitration be made after the date when institution of legal or equitable proceedings based on such claim, dispute or other matter in question would be barred by the applicable statute of limitations. Any award rendered by the arbitrator shall be final and binding upon the parties. Any arbitration hereunder shall be conducted in Sacramento, California, unless otherwise agreed to by the parties. If necessary, any portion of this section 21 that is unenforceable by law shall be stricken, and the arbitrator or the court, as the case may be, shall have the power to reform this clause to the extent necessary to comply with applicable law and to give effect to the parties' intent that they shall arbitrate their disputes.

(i) Except for disputes regarding Sub-Hauler's status as an independent contractor, the arbitrator shall conduct the arbitration in accordance with the rules and procedures set forth in the Commercial Arbitration and Mediation Rules then in effect, and available at www.adr.org, and the parties shall, to the fullest extent permissible by law, share equally in the costs of the arbitration, except that each party shall bear its own attorneys' fees and costs.

(ii) The parties to this Agreement specifically agree that the relationship between them is not an employment relationship. However, to the extent that a dispute arises between Carrier and Sub-Hauler or any of its employees regarding Sub-Hauler's classification as an independent contractor, Carrier and Sub-Hauler agree that the arbitrator shall conduct the arbitration in accordance with the rules and procedures set forth in the Employment Arbitration Rules and Mediation Procedures then in effect, and available at www.adr.org. Each party shall bear its own attorneys' fees and costs. However, Carrier shall cover all costs unique to the arbitration forum for such disputes.

(c) Authority of Arbitrator. The arbitrator shall determine the prevailing party in the arbitration. Costs and attorneys' fees shall be awarded to the prevailing party in accordance with the same legal standards that would apply had the action been filed in court. The arbitrator shall have the authority to order any legal or equitable remedy that would be available in a civil or administrative action on the claim. The arbitrator shall prepare a written decision that includes the essential findings and conclusions upon which the award is based.

(d) Class Action Waiver. Carrier and Sub-Hauler agree to bring any dispute on an individual basis only, and not as a part of a class or collective action. Carrier and Sub-Hauler agree to waive any right to a class or collective action ("Class Action Waiver"). Any dispute between the parties regarding the enforceability of the Class Action Waiver shall be resolved by a civil court in Sacramento County or the Eastern District of California, and not by an arbitrator.

(e) Acknowledgment. By executing this Agreement, Carrier and Sub-Hauler acknowledge that each has carefully read this section 21, that each understand its final and binding effect, that each has had the opportunity to consult with counsel and to be represented by counsel in negotiating and executing this Agreement, and that each has either chosen to be represented by counsel or has voluntarily declined such representations. THIS ARBITRATION AGREEMENT IS A WAIVER OF ALL RIGHTS TO A TRIAL BY JUDGE OR JURY AND A WAIVER OF PARTICIPATION IN A CIVIL CLASS OR COLLECTIVE ACTION FOR CLAIMS ARISING OUT OF OR RELATING TO THIS AGREEMENT.

22. Advice of Counsel. EACH PARTY ACKNOWLEDGES THAT, IN EXECUTING THIS AGREEMENT, SUCH PARTY HAS HAD THE OPPORTUNITY TO SEEK THE ADVICE OF INDEPENDENT LEGAL COUNSEL, AND HAS READ AND UNDERSTOOD ALL OF THE TERMS AND PROVISIONS OF THIS AGREEMENT. THIS AGREEMENT SHALL NOT BE CONSTRUED AGAINST ANY PARTY BY REASON OF THE DRAFTING OR PREPARATION HEREOF.

23. Notices. All notices demands and other communications hereunder shall be in writing and shall be deemed to have been duly given if delivered personally or sent by Federal Express or other nationally recognized overnight courier or sent by registered or certified mail return receipt requested, addressed as shown below:

- (a) Carrier:
- (b) Sub-Hauler: _____

Notification address may be changed at any time by notice. Notice shall be effective five (5) days after deposit in the U.S. mail, postage prepaid and properly addressed, or upon delivery in the case of personal delivery.

24. Exhibits. All of the Exhibits attached to this Agreement are hereby deemed incorporated into this Agreement and made a part hereof.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the dates set forth below.

CARRIER:

GR Trucking, LLC, a
California Limited Liability Company

SUB-HAULER:

BY: _____

ITS: _____
(Owner, President, Member, Etc.)

DATE: _____

BY: _____

ITS: _____
(Owner, President, Member, Etc.)

DATE: _____

Workers' Compensation Coverage Waiver

If you do not have employees, please sign the waiver.

I, the undersigned, am aware that the State of California requires workers on construction sites to be covered by workers' compensation insurance, unless otherwise exempted; and I have been informed that Carrier requires proof of workers' compensation coverage for employees.

I understand that I am not insured for workers' compensation under the policy of Carrier or by any of the contractors whose job sites I may enter during the regular course of business.

As an owner of a business entity, I understand that I enjoy certain exemptions from the requirement to carry workers' compensation insurance for myself. I represent and warrant that I have taken all necessary actions to exempt myself from such coverage.

I further represent that I currently have no employees and I agree to supply Carrier with a workers' compensation certificate in the event that I have employees in the future. I acknowledge that the Independent Contractor Sub-Haul Agreement will be rendered invalid if I employ persons without the required workers' compensation coverage.

Signature

Date

Printed Name

Motor Carrier Number (CA NUMBER)

Company Name

Controlled Substances and Alcohol Testing Agreement

Section 34520 of the California Vehicle Code requires Motor Carrier’s and drivers to comply with the Controlled Substances and Alcohol Testing (CSAT) regulations of the Federal Motor Carrier Safety Administration. These regulations are found in Title 49 of the Code of Federal Regulations (49 CFR) Part 82. The complete text of the regulations may be viewed using the Internet at: www.fmcsa.dot.gov.

This Agreement is intended to clarify how a company and an Independent Contractor who contracts with a Motor Carrier in interstate commerce will share the results of all CSAT conducted pursuant to 49 CFR §382. This Agreement is limited to that purpose and does not imply the existence of any employer/employee relationship or any legal responsibilities beyond those specifically addressed in 49 CFR §382.

GR TRUCKING, LLC
COMPANY "A" NAME OR DBA

031731
CA/USDOT #

COMPANY "B" DRIVERS NAME (PRINTED)

CA/USDOT#

CONSORTIUM NAME

PHONE#

BEGINNING DATE

ENDING DATE

SIGNATURE

COMPANY NAME

Carrier is liable for the CSAT Compliance of Company B. This Agreement entitles Carrier to accept Company B’s existing CSAT Program in lieu of requiring Company B to participate directly in the CSAT Program of Carrier by permitting Carrier to use the CSAT Program of Company B as its own. This means that Carrier must be notified by the Medical Review Officer currently in use by Company B of any test results regarding Company B and will bar the Company B driver from conducting safety-sensitive functions for Carrier upon notification that the driver has tested positive as a result of any required CSAT Test.

Motor Carrier Certificate of Compliance

I, _____ the undersigned, certify that _____ holds a Motor Carrier of Property Permit, Permit Number CA, which is valid through _____, a copy of which is attached.

I further certify that I, or a company officer, shall immediately notify Carrier if the permit is suspended, revoked or is otherwise rendered invalid.

SIGNATURE

PRINTED NAME

TITLE

CA DRIVERS LICENSE NUMBER

DATE

NOTE: One copy of this certificate shall be provided to Carrier and one copy shall be retained by the Sub-Hauler. Copies shall be retained by both parties for the duration of the contract period of service plus two (2) years, and shall be presented for inspection upon request by an authorized employee of the California Highway Patrol or the Department of Motor Vehicles.

Confirmation of Compliance

California Air Resources Board: Truck and Bus Regulation
(Title 13, California Code of Regulations, Section 2025)

I am aware of the *California Air Resources Board: Truck and Bus Regulation* (Title 13, California Code of Regulations, Section 2025). I understand that fleets hired or dispatched directly or indirectly by Carrier must be in compliance with the *California Air Resources Board: Truck and Bus Regulation* or must report compliance to the Air Resources Board (ARB).

I understand that I must provide a Confirmation of Compliance annually.

I confirm that my fleet and any and all fleet hired or dispatched by the Sub-Hauler are in compliance with the *California Air Resources Board: Truck and Bus Regulation* and will remain compliant throughout the duration of the contractual agreement with Carrier.

If Carrier becomes aware that one or more vehicles in the Sub-Hauler's fleet do not comply, then the Carrier cannot continue to use the services of the fleet. If at any time the Sub-Hauler becomes non-compliant, I understand that immediate notice must be provided to Carrier and that the Sub-Hauler will not be dispatched.

I understand that any fines incurred as a result of compliance violations will be the responsibility of the Sub-Hauler and that repayment must be made within 15 days of the assessment. Carrier reserves the right to collect any fees owed as a result of compliance violations through the withholding of the amount from any payments owed until payment has been made in full.

A signature of acceptance of these terms is required below.

Signature

Valid Through Date

Printed Name

Motor Carrier Number (CA NUMBER)

Company Name

Date

Engine Model Year

PM Filter Information

Certification of Public Works Contractor Registration with the Department of Industrial Relations
Certification of Contractor and Subcontractor Division of Industrial Relations Registration
(Labor Code §1725.5. and 1771.1)

Pursuant to Public Contract Code Section 1725.5, a contractor or subcontractor must be registered with the Department of Industrial Relations in order to bid on, to be listed in a bid proposal or to engage in the performance of any defined public work contract.

I, _____ the undersigned, certify that
_____ I am currently registered as a contractor with the Department of
Industrial Relations (DIR).

Contractors DIR Registration Number

Expiration Date

Contractor/Subcontractor further acknowledges

1. Contractor shall maintain DIR registered status for the duration of the project without a gap in registration.
2. Contractor shall note in its invitation to bid the DIR's registration requirement for all subcontractors and their subcontractors.
3. Contractor shall ensure that all subcontractors are registered at the time of bid opening and maintain registered status for the duration of the project.
4. Contractor is to furnish DIR registration number for all subcontractors on the project within 24 hours of the bid opening.
5. Contractor shall substitute any subcontractor with a DIR registered contractor if listed subcontractor is unable to perform the work.

Failure to comply with any of the above may result in a determination of non-responsiveness.

I declare under penalty of perjury under California law that the foregoing is true and correct.

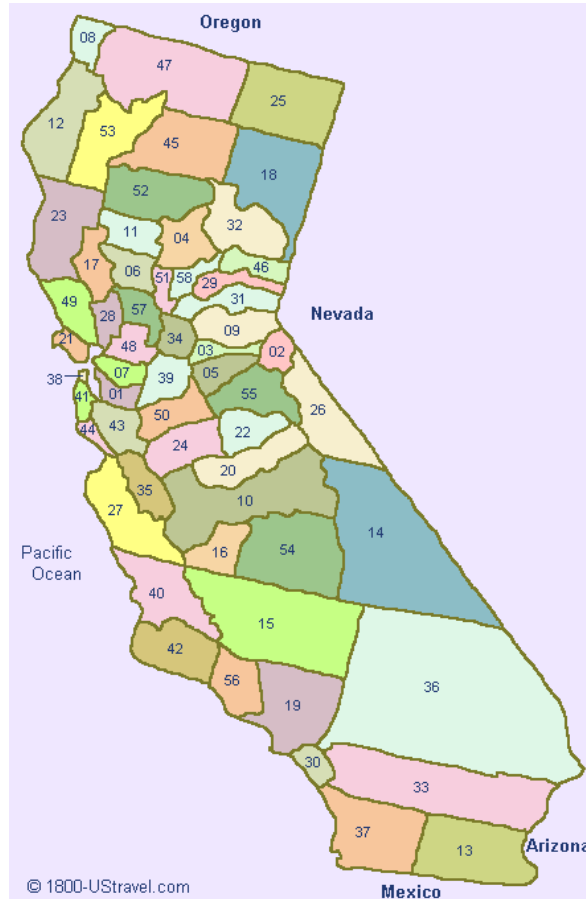
Signature

Printed Name

Company Name

Map of Operating Areas

Please circle below any counties for which you are unable to provide services.



- | | | | | | |
|-----------------|-----------------|---------------|---------------------|-------------------|--------------|
| 1. Alameda | 11. Glenn | 21. Marin | 31. Placer | 41. San Mateo | 51. Sutter |
| 2. Alpine | 12. Humboldt | 22. Mariposa | 32. Plumas | 42. Santa Barbara | 52. Tehama |
| 3. Amador | 13. Imperial | 23. Mendocino | 33. Riverside | 43. Santa Clara | 53. Trinity |
| 4. Butte | 14. Inyo | 24. Merced | 34. Sacramento | 44. Santa Cruz | 54. Tulare |
| 5. Calaveras | 15. Kern | 25. Modoc | 35. San Benito | 45. Shasta | 55. Tuolumne |
| 6. Colusa | 16. Kings | 26. Mono | 36. San Bernardino | 46. Sierra | 56. Ventura |
| 7. Contra Costa | 17. Lake | 27. Monterey | 37. San Diego | 47. Siskiyou | 57. Yolo |
| 8. Del Norte | 18. Lassen | 28. Napa | 38. San Francisco | 48. Solano | 58. Yuba |
| 9. El Dorado | 19. Los Angeles | 29. Nevada | 39. San Joaquin | 49. Sonoma | |
| 10. Fresno | 20. Madera | 30. Orange | 40. San Luis Obispo | 50. Stanislaus | |

PLEASE COMPLETE THIS PAGE

Company Name or DBA

Address

Phone

Mobile

Facsimile

E-Mail Address

Motor Carrier (CA NUMBER)

C-Mac Number

Federal Identification Number

Driver's License Number

Expiration Date

Truck License Plate Number

PM Filter Information

Engine Model Year

DIR Public Works Registration Number

**Type of Legal Entity
(Please Check All That Apply)**

- Corporation
- Sole Proprietor

- General Partnership
- Limited Liability Company

- Limited Partnerships
- Joint Venture

**Fleet Types and Quantities
(Please Check All That Apply)**

- Double Bottom Dump ____
- Dump Truck ____
- End Dump ____
- Flatbed ____

- High Side ____
- Low Bed/Transport ____
- Semi Bottom Dump ____
- Super Dump ____

- Ten-Wheeler ____
- Transfer ____
- Super 10s ____
- Super Tags ____

TRUCK OWNER-OPERATOR CERTIFICATION OF OWNERSHIP

CEM-2510 (REV 12/2006)

Caltrans Contract Number

Project Location

SECTION 1

I, _____, am the registered owner or lessee of the vehicle listed below:

Business Name: _____

Name of Registered Owner: _____

Name of Driver: _____

Driver License Number: _____

Address: _____

City, State, Zip: _____

Description of Truck:
(Example: 5-axle Dump Truck) _____

MCP Number: _____

Truck CA Number: _____

Truck License Number: _____

SECTION 2

I, _____, do hereby certify under penalty of perjury that I am the owner of this

vehicle, that I am an independent owner operating this vehicle as an owner-operator, and that I am not employed by any trucking company, broker, or contractor as an employee in accordance with the Fair Labor Standards Act, Employee Relationship.

Signature of Owner

Date

SECTION 3

I, _____, do hereby certify under penalty of perjury that I have the sole use and
(Name of Owner-Operator)
discretion of this vehicle during the time period specified in my lease agreement with _____
(Name of Lessor)

Signature of Lessee

Date

**PLEASE COMPLETE ALL INFORMATION ON SECTION 1 and
EITHER SECTION 2 OR SECTION 3**

ADA Notice

For individuals with sensory disabilities, this document is available in alternate formats. For information call (916) 654-6410 or TDD (916) 654-3880 or write Records and Forms Management, 1120 N Street, MS-89, Sacramento, CA 95814.

TRUCK OWNER-OPERATOR CERTIFICATION OF OWNERSHIP

CEM-2510 (REV 12/2006)

Instructions

Caltrans Contract Number	District - Expenditure Authorization
Project Location	Description of Project
Name of Owner-Operator or Lessee	First and Last Name of owner-operator or lessee
Business Name	Name as indicated on truck or registration
Name of Registered Owner	First and Last Name of registered owner as listed with DMV
Name of Driver	First and Last Name of Driver
Driver License Number	Number listed on valid driver's license
Address	Street address of business
City, State, Zip	City, State, Zip of business
Description of Truck	Full description of make, model, year of truck
MCP Number	Motor Carrier Permit number issued by DMV
CA Number	CA number issued by CHP
Truck License Number	Number as provided by CA DMV registration
Name of Owner-Operator	First and Last Name of owner-operator
Signature of Owner-Operator	Full signature of owner-operator
Date	Date of completion of form
Name of Lessor	First and Last name of Lessor
Signature of Lessee	First and Last Name of owner-operator
Date	Date of completion of form

Request for Taxpayer Identification Number and Certification

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

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

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

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

Social security number																																								
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Part II Certification

Under penalties of perjury, I certify that:

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

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

Sign Here	Signature of U.S. person ► _____	Date ► _____
------------------	----------------------------------	--------------

General Instructions

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

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

Purpose of Form

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

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
 - Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
 - Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
 - Form 1099-S (proceeds from real estate transactions)
 - Form 1099-K (merchant card and third party network transactions)
 - Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
 - Form 1099-C (canceled debt)
 - Form 1099-A (acquisition or abandonment of secured property)
- Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

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

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*, 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).

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 Pub. 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 24% 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 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 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*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

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

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

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

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

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

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

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

Line 2

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

Line 3

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

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

Line 4, Exemptions

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

Exempt payee code.

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

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

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

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. If this address differs from the one the requester already has on file, write 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 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.

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). 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 *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. 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. Go to 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 to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

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

What Name and Number To Give the Requester

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

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

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

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

Secure Your Tax Records From Identity Theft

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

To reduce your risk:

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

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

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

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

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

Protect yourself from suspicious emails or phishing schemes.

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