



**IDAHO DEPARTMENT OF LANDS
PRESEASON CONTRACT**

<p>1. IDL AREA OR FPD a. name and address: IDAHO DEPARTMENT OF LANDS PEND OREILLE LAKE FOREST PROTECTIVE DISTRICT 2550 HWY 2 W SANDPOINT ID 83864</p> <p>b. Phone Number: 208-263-5104 c. FAX Number: 208-263-0724 d. Email: polclerical@idl.idaho.gov</p>	<p>2. AGREEMENT NUMBER (Must appear on all documents relating to this agreement): IDL-230-16-011</p> <p>3. EFFECTIVE DATES OF AGREEMENT: a. beginning <u>7/1/2016</u> b. ending <u>12/31/2018</u></p>
<p>4. CONTRACTOR a. name and address: DEAN AKRE dba AKRE LOGGING LLC PO BOX 1462 PRIEST RIVER ID 83856</p> <p>b. <input type="checkbox"/> ATTACH W-9: c. EMAIL Address: akrelog@povn.com d. Telephone Number (day): 208-661-6259 Telephone Number (night): 208-448-0230 Cell Phone Number: 208-661-6259 FAX: 208-448-1356</p>	<p>5. POINT OF HIRE (Location when hired if different than Block 4):</p> <p>6. ORDERING DISPATCH CENTER CDC</p> <p>7. THE WORK RATE IS BASED ON ALL OPERATING SUPPLIES BEING FURNISHED BY: <input checked="" type="checkbox"/> CONTRACTOR (wet) <input type="checkbox"/> GOVERNMENT (dry)</p> <p>8. OPERATOR FURNISHED BY: <input checked="" type="checkbox"/> CONTRACTOR <input type="checkbox"/> GOVERNMENT</p> <p>9. Contractor Authorized Commissary: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>

10. ITEM DESCRIPTION: equipment (include VIN, make, model, year, serial no., accessories or other identifying features).	11. NO. OF OPERATORS PER SHIFT	12. HRLY/DAILY/MILEAGE/SHIFT BASIS (ss/ds; ref. CI.6)		13. SPECIAL	14. GUARANTEE (8 HOURS)
		Rate	Unit		
TYPE 2 TRANSPORT 1992 Kenworth T-800 GVW: 106,000 VIN# 2NKDLR9X3NM927855 LIC: #YG5292 1978 Miller Tilt-Bed GVWR: 40,000 VIN #20791	1	\$1,315.00	Daily	\$4.50 per mile	1315.00
TYPE 3 DOZER CAT D4H 96HP, Winch 125ft. rope, 6-way blade VIN: #9DB01256	1	\$1,230.00	Daily		
TYPE 2 EXCAVATOR Hitachi Hydraulic Excavator with Thumb EX120-2 Super VIN: # 12N-31227	1	\$1,230.00	Daily		
S1 WATER TENDER 1970 Kenworth 4500 gal 500 gal/per min 12513 Rd Ranger Trans; Hendricks 4.44 Gear Ratio Suspension 13,200 LB Watson Chain Lift Axle; 14,400 LB Front Axle VIN: #117948 LIC: #YJ3575 W925 DOT Inspected Yearly	1	\$1,600.00	Daily		

<p>15. Will work in the following areas:</p> <p><input type="checkbox"/> FPD <input type="checkbox"/> FPD <input type="checkbox"/> FPD <input checked="" type="checkbox"/> CDC Dispatch Zone <input type="checkbox"/> All State Protection</p>	<p>16. SPECIAL PROVISIONS:</p> <p>1) Preseason contract provisions with clauses attached. 2) Upon arrival at the incident, the Transport and/or Lowboy will be paid only for haul-in and haul-out unless requested in writing by incident for stand-by or remain on incident for use, an E-number will then be assigned. 3) Transport Rate Negotiated</p>
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<p>17. CONTRACTOR'S OR AUTHORIZED AGENT'S SIGNATURE <i>Sandy Akre</i></p>	<p>18. DATE <u>6/30/16</u></p>	<p>21. CONTRACTING OFFICER'S SIGNATURE <i>Chris Rensen</i></p> <p>a. Warrant No. _____</p>	<p>22. DATE <u>8/5/2016</u></p>
<p>19. PRINT NAME AND TITLE Sandy Akre owner</p>	<p>20. DATE <u>6/30/16</u></p>	<p>23. a. PRINT NAME AND TITLE Chris Rensen Acting Fire Warden</p> <p>b. Phone Number: _____ c. FAX: _____</p>	



IDAHO DEPARTMENT OF LANDS PRESEASON CONTRACT PROVISIONS

Since the equipment needs of the Government and availability of Contractor's equipment during an emergency cannot be determined in advance, it is mutually agreed that, upon request of the Government, the Contractor shall furnish the equipment listed herein to the extent the Contractor is willing and able at the time of order. The following personnel are authorized to place orders against this Agreement/Contract, Dispatchers, Buying Team Members, Finance Section Chiefs, Procurement Unit Leaders, and Contracting Officers. At time of dispatch, a resource order number will be assigned. The Contractor shall furnish the resource order number upon arrival and check in at the incident. The Incident Commander, or designee, is authorized to administer the technical aspects of this Agreement/Contract. Equipment furnished under this Agreement/Contract may be operated and subjected to extreme environmental and/or strenuous operating conditions which could include, but is not limited to, unimproved roads, steep, rocky, hilly terrain, dust, heat, and smoky conditions. As a result, by entering into this Agreement/Contract, the Contractor agrees that what is considered wear and tear under this Agreement/Contract is in excess of what the equipment is subjected to under normal operations and is reflected in the rates paid for the equipment. When such equipment is furnished to the Government, the following clauses shall apply:

CLAUSE 1. Condition of Equipment: All equipment furnished under this Agreement/Contract shall be in acceptable condition. The Government reserves the right to reject equipment that is not in safe and operable condition. The Government may allow the Contractor to correct deficiencies within 24 hours. No payment for travel to an Incident or point of inspection, or return to the Point of Hire, will be made for equipment that does not pass inspection. No payment will be made for time that the equipment was not available.

CLAUSE 2. Time Under Hire: The time under hire shall start at the time the equipment begins traveling to the incident after being ordered by the Government, and end at the estimated time of arrival back to the Point of Hire after being released, except as provided in Clause 7 of these General Clauses.

CLAUSE 3. Operating Supplies: As identified in Block 7, operating supplies include fuel, oil, filters, lube/oil changes. Even though Block 7 may specify that all operating supplies are to be furnished by the Contractor (*wet*), the Government may, at its option, elect to furnish such supplies when necessary to keep the equipment operating. The cost of such supplies will be determined by the Government and deducted from payment to the Contractor.

CLAUSE 4. Repairs: Repairs to equipment shall be made and paid for by the Contractor. The Government may, at its option, elect to make such repairs when necessary to keep the equipment operating. The cost of such repairs will be determined by the Government and deducted from payment to the Contractor.

CLAUSE 5. Timekeeping: Time will be verified and approved by the Government Agent responsible for ordering and/or directing use of each piece of equipment. Time will be recorded to the nearest half hour worked for daily/hourly rate, or whole mile for mileage.

CLAUSE 6. Payments

a. Rates of Payments - Rates for equipment hired with Contractor-Furnished Operator(s) shall include all operator(s) expenses. Payment will be at rates specified and, except as provided in Clause 7, shall be in accordance with the following:

1. **Work Rates** (*Column 12*) (hourly/daily/mileage/shift basis) shall apply when equipment is under hire as ordered by the Government and on shift, including relocation of equipment under its own power.

ON-SHIFT: Includes time worked, time that equipment is held or directed to be in a state of readiness, and compensable travel (equipment traveling under its own power) that has a specific start and ending time.

2. **Special Rates** (*Column 13*) shall apply when specified.

3. **Guarantee.** For each calendar day that equipment is under hire for at least 8 hours, the Government will pay not less than the amount shown in Column 14. If equipment is under hire for less than 8 hours during a calendar day, the amount earned for that day will be not less than one-half the amount specified in Column 14. The guarantee is not applicable to equipment hired under the daily rate. Equipment under transport is time under hire and compensated through the guarantee. If equipment is transported under its own power, it is compensated under the work rate.

4. **Daily Rate** (*Column 12*) - Payment will be made on basis of calendar days (0001 – 2400). For fractional days at the beginning and ending of time under hire, payment will be based on 50 percent of the daily rate for periods less than 8 hours. Under the daily rate equipment may be staffed with or without operator.

(a) Shift Basis (Portion of Calendar Day)

- 1) **Single Shift** - (SS) is staffed with one operator or one crew.
- 2) **Double Shift** - (DS) is staffed with two operators or two crews (one per shift). The DS rate will apply any calendar day the DS was under hire, including travel. There will be no compensation for a double shift unless a separate operator(s) and or crew(s) is/are ordered in writing for the second shift.
- 3) Agency personnel at the Section Chief level may, by resource order, authorize a second operator or crew (Double Shift), if needed during the assignment.

(b) Method of Payment. Lump-sum payment will normally be processed at the end of the emergency assignment. However, partial payment may be authorized as approved by the incident agency. Payment for each calendar day will be made for:

- 1) Actual units ordered and performed under work or daily, shift basis and/or special rates, or
- 2) The guarantee earned, whichever is the greater amount.

CLAUSE 7. Exceptions

a. Daily Rate or Guarantee: No further payment under Clause 6 will accrue during any period that equipment under hire is not in a safe or operable condition or when Contractor-Furnished Operator(s) is not available for the assigned shift or portions of the assigned shift. Payment will be based on the hours the equipment was operational during the assigned shift, as documented on the shift ticket versus the designated shift shown on the Incident Action Plan (IAP). If the equipment was not operational for the full

shift, the deduction from the daily rate is calculated by converting the length of shift from the IAP to determine the hourly rate and pay the Contractor for the total hours worked before equipment became nonoperational.

b. If the Contractor withdraws equipment and/or operator(s) prior to being released by the Government, no further payment under Clause 6 shall accrue and the Contractor shall bear all costs of returning equipment and/or operator(s) to the Point of Hire.

c. After inspection and acceptance for use, equipment and/or furnished operator(s), that cannot be replaced or equipment that cannot be repaired at the site of work by the Contractor, or by the Government in accordance with Clause 4, within 24 hours, may be considered as being withdrawn by the Contractor in accordance with Paragraph B above, except that the Government will bear all costs of returning equipment and/or operator(s) to the Point of Hire as promptly as emergency conditions will allow.

d. No payment will accrue under Clause 6 when the Contractor is off shift in compliance with the mandatory "Work/Rest" and "Length of Commitment" provisions. As an option to rotating personnel, or taking a mandatory day off, without pay, the Contractor may be released from the incident.

CLAUSE 8. Subsistence: When Government subsistence incident camps are available, meals and bedding for Contractor's will be furnished without charge. Government will furnish meals and lodging without cost if hotel/restaurant subsistence is the approved camp for incident personnel. Double occupancy of hotel rooms may be required. Contractors are not paid per diem or lodging expenses to and from incidents.

CLAUSE 9. Loss, Damage, or Destruction:

a. For equipment furnished under this Agreement/Contract **without** operator, the Government will assume liability for any loss, damage or destruction of such equipment, except that no reimbursement will be made for loss, damage or destruction due to (1) ordinary wear or tear, (2) mechanical failure, or (3) the fault or negligence of the Contractor or Contractor's employees.

b. For equipment furnished under this Agreement/Contract **with** operator, the Government shall not be liable for any loss, damage or destruction of such equipment, except for loss, damage or destruction resulting from the negligence, or wrongful act(s) of Government employee(s) while acting within the scope of their employment. The operator is responsible for operating the equipment within its operating limits and responsible for safety of the equipment.

CLAUSE 10. Contractor's Responsibility for Property and Personal Damages: Except as provided in Clause 9, the Contractor will be responsible for all damages to property and to persons, including third parties, that occur as a result of Contractor or designee or employee fault or negligence. The term "third parties" is construed to include employees of the Government.

Insurance Requirements:

Dozers, Excavators, Feller/Buncher, Skidders, Heavy Equipment, Transport Vehicles/Lowboys

1. The Contractor shall obtain and retain in force for the duration of this contract, the following forms of insurance written by an insurance company licensed and admitted in Idaho. The Contractor shall furnish the Idaho Department of Lands with a copy of Acord Form or Certificate of Insurance executed by a duly authorized representative of each insurer, showing compliance with the insurance requirements set forth below. All certificates shall provide for ten (10) days' written notice to the Idaho Department of Lands prior to cancellation or material change of any insurance referred to therein. All policies required shall be written such that the insurance of the Contractor is primary and any insurance carried by the state of Idaho, its departments, agents, officials, and employees shall be excess and not contributory to the insurance provided by the Contractor.

All policies shall be endorsed to include the "state of Idaho, its departments, agents, officials, and employees as additional insureds" and shall protect the Contractor and IDL from claims for damages for bodily injury, including accidental death, as well as for claims for property damages, which may arise from operations under this contract whether such operations be by the Contractor, his employees, subcontractors, agents, or guests.

All policies shall contain waiver of subrogation coverage or endorsements. Failure of the Idaho Department of Lands to demand such certificate(s)/policies or other evidence of full compliance with these insurance requirements or failure of the Idaho Department of Lands to identify a deficiency from evidence that is provided shall not be construed as a waiver of Contractor's obligation to maintain such insurance. Failure to maintain the required insurance may result in termination of this contract. The Contractor shall provide certified copies of all insurance policies required within ten (10) days if requested by the Idaho Department of Lands.

a. Commercial General and Umbrella Liability Insurance

Contractor shall maintain Commercial General Liability (CGL) and, if necessary, commercial umbrella insurance with a combined single limit of not less than \$1,000,000 each occurrence. The CGL shall be written on standard ISO occurrence form (or a substitute form providing equivalent coverage) and shall cover liability arising from premises, operations, independent contractors, products-completed operations, personal injury, advertising injury, and liability assumed under an insured contract including the tort liability of another assumed in a business contract.

b. Automobile Insurance

The Contractor shall maintain automobile liability insurance which shall provide a minimum \$500,000 combined single limit per occurrence and shall include coverage for owned, non-owned, and hired automobiles.

c. Workers' Compensation Insurance

The Contractor shall maintain Workers' Compensation insurance including employer's liability in the amount required by statute covering employees of Contractor and any uninsured subcontractors. Contractor shall furnish the Idaho Department of Lands with a Certificate of Insurance evidencing such coverage.

2. By requiring insurance herein, the Idaho Department of Lands does not represent that coverage and limits will necessarily be adequate to protect Contractor and such coverage and limits shall not be deemed as a limitation on Contractor's liability under the indemnities granted to IDL in this contract.
3. The Contractor shall require all subcontractors utilized in performance of this contract to provide Certificates of Insurance to the Idaho Department of Lands evidencing insurance coverage with the required additional insured endorsements as set forth in the preceding paragraphs.

All Terrain Vehicles (ATV) and Utility Terrain Vehicles (UTV)

1. The Contractor shall obtain and retain in force for the duration of this contract, the following forms of insurance written by an insurance company licensed and admitted in Idaho. The Contractor shall furnish the Idaho Department of Lands with a Acord Form or Certificate of Insurance executed by a duly authorized representative of each insurer, showing compliance with the insurance requirements set forth below. All certificates shall provide for ten (10) days' written notice to the Idaho Department of Lands prior to cancellation or material change of any insurance referred to therein. All policies required shall be written such that the insurance of the Contractor is primary and any insurance carried by the state of Idaho, its departments, agents, officials, and employees shall be excess and not contributory to the insurance provided by the Contractor.

All policies shall be endorsed to include the "state of Idaho, its departments, agents, officials, and employees as additional insureds" and shall protect the Contractor and IDL from claims for damages for bodily injury, including accidental death, as well as for claims for property damages, which may arise from operations under this contract whether such operations be by the Contractor, his employees, subcontractors, agents, or guests.

All policies shall contain waiver of subrogation coverage or endorsements. Failure of the Idaho Department of Lands to demand such certificate(s) or other evidence of full compliance with these insurance requirements, or failure of the Idaho Department of Lands to identify a deficiency from evidence that is provided, shall not be construed as a waiver of Contractor's obligation to maintain such insurance. Failure to maintain the required insurance may result in termination of this contract. The Contractor shall provide certified copies of all insurance policies required within ten (10) days if requested by the Idaho Department of Lands.

a. General Liability Insurance

Contractor shall maintain Commercial General Liability (CGL) and, if necessary, commercial umbrella insurance with a combined single limit of not less than \$500,000 each occurrence. The CGL shall be written on standard ISO occurrence form (or a substitute form providing equivalent coverage) and shall cover liability arising from premises, operations, independent contractors, products-completed operations, personal injury, advertising injury, and liability assumed under an insured contract including the tort liability of another assumed in a business contract.

2. By requiring insurance herein, the Idaho Department of Lands does not represent that coverage and limits will necessarily be adequate to protect Contractor and such coverage and limits shall not be deemed as a limitation on Contractor's liability under the indemnities granted to IDL in this contract.
3. The Contractor shall require all subcontractors utilized in performance of this contract to provide Certificates of Insurance to the Idaho Department of Lands evidencing insurance coverage with the required additional insured endorsements as set forth in the preceding paragraphs.

Fully Operated Transportation, Privately-owned Vehicles (Automobiles, Pick-ups, -2x4 and 4x4, Sport Utility Vehicles, Trucks (stakeside/stock)

1. The Contractor shall obtain and retain in force for the duration of this contract, the following forms of insurance written by an insurance company licensed and admitted in Idaho. The Contractor shall furnish the Idaho Department of Lands with a Acord Form or Certificate of Insurance executed by a duly authorized representative of each insurer, showing compliance with the insurance requirements set forth below. All certificates shall provide for ten (10) days' written notice to the Idaho Department of Lands prior to cancellation or material change of any insurance referred to therein. All policies required shall be written such that the insurance of the Contractor is primary and any insurance carried by the State of Idaho, its departments, agents, officials, and employees shall be excess and not contributory to the insurance provided by the Contractor.

All policies shall be endorsed to include the "state of Idaho, its departments, agents, officials, and employees as additional insureds" and shall protect the Contractor and IDL from claims for damages for bodily injury, including accidental death, as well as for claims for property damages, which may arise from operations under this contract whether such operations be by the Contractor, his employees, subcontractors, agents, or guests.

All policies shall contain waiver of subrogation coverage or endorsements. Failure of the Idaho Department of Lands to demand such certificate(s) or other evidence of full compliance with these insurance requirements or failure of the Idaho Department of Lands to identify a deficiency from evidence that is provided shall not be construed as a waiver of Contractor's obligation to maintain such insurance. Failure to maintain the required insurance may result in termination of this contract. The Contractor shall provide certified copies of all insurance policies required within ten (10) days if requested by the Idaho Department of Lands.

a. Commercial General and Umbrella Liability Insurance

Contractor shall maintain Commercial General Liability (CGL) and, if necessary, commercial umbrella insurance with a combined single limit of not less than \$500,000 each occurrence. The CGL shall be written on standard ISO occurrence form (or a substitute form providing equivalent coverage) and shall cover liability arising from premises, operations, independent contractors, products-completed operations, personal injury, advertising injury, and liability assumed under an insured contract including the tort liability of another assumed in a business contract.

b. Automobile Insurance

The Contractor shall maintain automobile liability insurance which shall provide a minimum \$500,000 combined single limit per occurrence and shall include coverage for owned, non-owned, and hired automobiles.

c. Workers' Compensation Insurance

The Contractor shall maintain Workers' Compensation insurance including employer's liability in the amount required by statute covering employees of Contractor and any uninsured subcontractors. Contractor shall furnish the Idaho Department of Lands with a Certificate of Insurance evidencing such coverage.

2. By requiring insurance herein, the Idaho Department of Lands does not represent that coverage and limits will necessarily be adequate to protect Contractor and such coverage and limits shall not be deemed as a limitation on Contractor's liability under the indemnities granted to IDL in this contract.

The Contractor shall require all subcontractors utilized in performance of this contract to provide certificates of insurance to the Idaho Department of Lands evidencing insurance coverage with the required additional insured endorsements as set forth in the preceding paragraphs

CLAUSE 11. Deductions: Unless specifically stated elsewhere in this Agreement/Contract the cost of any supplies, materials, or services, including commissary, provided for the Contractor by the Government will be deducted from the payment to the Contractor.

CLAUSE 12. Personal Protective Clothing and Equipment: The Government considers operators as fireline personnel who will use and wear specified articles of personal protective equipment.

a. The following mandatory items will be issued by the Government, when not required to be furnished by the Contractor, to operators performing within the scope of this Agreement/Contract:

1. Clothing: Boots, minimum 8 inches high, lace-type leather work boot with Vibram-type soles (boots are provided by the Contractor); hard hat with chin strap; fire resistant long sleeve shirt and trousers, or fire resistant jumpsuit; leather or leather/flame resistant combination gloves; goggles/safety glasses; and ear plugs/hearing protection. When using a chainsaw, saw chaps will be required for leg protection.

2. Equipment: fire shelter; headlamp; individual first-aid kit;

3. Other items may be issued by the Government.

b. Operators shall wear the items of clothing issued and maintain the issued equipment in a usable and readily available condition. Upon completion of the assignment, all issued items of clothing or equipment shall be returned to the Government. Deductions will be made for all Government-furnished protective clothing and equipment not returned by the Contractor.

CLAUSE 13. Commercial Motor Vehicles: All commercial motor vehicles must meet Department of Transportation (DOT) requirements. The regulations can be found at the following website: www.fmcsa.dot.gov.

CLAUSE 14. Claims Settlement Authority: Claims against the state of Idaho for incidents under IDL jurisdiction, will be submitted in accordance with the IDL Incident Business Operating Guide.

CLAUSE 15. Changes: Changes to this Agreement/Contract, may only be made by the original signing procurement official. If the original signing procurement official is not available and adjustments are deemed appropriate, a new Agreement/Contract shall be executed at the incident and shall be applicable **only** for the duration of that incident. The Agreement/Contract will include name and location of the incident.

CLAUSE 16. Firearm – Weapon Prohibition: The possession of firearms, or other dangerous weapons, are prohibited at all times while on government property and during performance of services, under this Agreement/Contract. The term dangerous weapon does not include a pocket knife with a blade less than 2 ½ inches in length or multipurpose tools such as a Leatherman.

CLAUSE 17. Work/Rest and Length of Assignment: The Contractor is required to follow the work/rest guidelines as established by the NWCG. Refer to website for the guidelines: www.nwcg.gov.

CLAUSE 18. Harassment Free Workplace: The contracting agency will not tolerate harassment based on race, national origin, religion, age, mental or physical disability, color, sex, or any other non-merit factors.

The contracting agencies strive for a harassment-free work environment where people treat one another with respect. Managers, supervisors, and all employees, as well as Contractors, cooperators and volunteers have the primary responsibility for creating and sustaining this harassment-free environment (by example, by job supervision, by coaching, by training, by contract enforcement, and by other means). All employees, Contractor personnel, and visitors must take personal responsibility for maintaining conduct that is professional and supportive of this environment.

Form **W-9**
(Rev. December 2011)
Department of the Treasury
Internal Revenue Service

**Request for Taxpayer
Identification Number and Certification**

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

Name (as shown on your income tax return)
Dean B Akre

Business name/disregarded entity name, if different from above
Akre Logging

Check appropriate box for federal tax classification.
 Individual/sole proprietor
 C Corporation
 S Corporation
 Partnership
 Trust/estate
 Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____
 Other (see instructions) ▶ _____

Address (number, street, and apt. or suite no.)
PO BOX 1462 3830 HWY 2

City, state, and ZIP code
Krist River ID 83856

List account number(s) here (optional)

Requester's name and address (optional)

Print or type
See Specific Instructions on page 2.

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is 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.

Social security number

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

Employer identification number

91	-	140	1562
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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).

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 4.

Sign Here Signature of U.S. person ▶ *[Signature]* Date ▶ *5/9/13*

General Instructions

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

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If 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 on any foreign partners' share of income from such business.

Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the 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 withholding on your share of partnership income.