
ATTACHMENT "A" TO SUBCONTRACT AGREEMENT

TERMS AND CONDITIONS OF SUBCONTRACT

The following terms and conditions are incorporated by reference and made a part of this Subcontract:

1. **PERFORMANCE OF WORK:** Contractor and Subcontractor hereby agree that the Work (as particularly described in the body of this Subcontract) shall be performed by Subcontractor in strict accordance with (i) the plans and specifications as well as any terms and conditions and addenda described in the body of this Subcontract, as the same may be changed from time to time, (ii) the general contract between Owner and Contractor (the "General Contract"), and (iii) all of the provisions of this Subcontract. Subcontractor represents that it has carefully examined the plans and specifications and the location of the Work and is familiar with and has satisfied itself as to the nature, location and the amount of the Work, Subcontractor's access thereto and ability to perform the Work, the terms of this Subcontract and all incorporated documents, as well as the requirements of quality, quantity and availability of labor, materials, equipment, facilities and other items required for the performance of the Work and the climatic, physical and other conditions which may be encountered in the performance of the Work, and assumes all risks therefrom. "Work" includes any extension, modification, or amendment to the Work by change order or otherwise.
2. **CONTRACT DOCUMENTS:** Except to the extent inconsistent with this Subcontract and continuation sheets, the following documents (collectively referred to herein as the "Contract Documents") are incorporated by reference and made a part of this Subcontract:
 - The General Contract together with the general, supplementary, special, and other conditions, and any general requirements thereof;
 - The plans, specifications (including all addenda), drawings, clarifications and other technical data prepared for the job including all modifications incorporated prior to the date of this Subcontract;
 - This Subcontract;
 - These Terms and Conditions (Attachment "A");
 - The Insurance Requirements (Attachment "B");
 - The Safety Requirements (Attachment "C");
 - The Payment Processing Requirements (Attachment "D");
 - The Subcontract OFCCP Requirements, if applicable, (Attachment "E");

This Subcontract does not include any terms and conditions stated in Subcontractor's bid or proposal, and any such terms and conditions are expressly rejected unless the Contractor specifically agrees in writing to incorporate them. The Contract Documents are to be construed together so that all of the work called for or indicated anywhere therein relating to the Work to be performed by Subcontractor is to be done by Subcontractor. In case of any conflicting provisions within the Contract Documents, the provision granting greater rights or remedies to the Contractor, or imposing the greater duty, standard, responsibility or obligation on Subcontractor, shall govern.

3. **CONTRACTUAL RELATIONSHIP:** Subcontractor is bound to Contractor by all the terms and conditions of the Contract Documents that apply to the Work and assumes toward Contractor all of the obligations and responsibilities that Contractor has to Owner with regard to the work. Contractor has the same rights and remedies as against Subcontractor as Owner has against Contractor. Subcontractor agrees that if any portion of the Work covered hereunder is further subcontracted, such additional subcontractor, of any tier, shall be identified in a separate and distinct contract for this job and such additional subcontractors shall be bound by the terms of this Subcontract so far as applicable to its Work, including but not limited to the insurance requirements set forth herein. It is agreed that whenever the word "Architect" or "Engineer" is used herein, it means any other person to whom Owner or Contractor has delegated the authority to supervise and accept or reject the Work performed and the materials furnished by Subcontractor or Contractor under this Subcontract. The existence or exercise of such Architect's or Engineer's authority shall not lessen or impair any rights, power or discretion reserved to or by Contractor.
4. **ENTIRE AGREEMENT:** This Subcontract embodies the entire agreement between Contractor and Subcontractor. The parties shall not be bound by or be liable for any oral or written statements, representations, promises, inducements, or understandings of any nature or kind not set forth herein. No changes, amendments or modifications of any of the terms or conditions hereof shall be valid unless hereafter made in writing and signed by each party.
5. **PROJECT SCHEDULE:** Subcontractor understands that time is of the essence in the performance of its Work. Subcontractor shall start the work upon notice to proceed and shall execute and complete the Work promptly and diligently in timely accordance with the project schedule and milestones established by Contractor. Subcontractor is cautioned that schedules and milestones are subject to review, adjustment and/or revision by Contractor and, in such event, the revision(s) will be made available for Subcontractor's notice and review at the job site of Contractor. It is the sole responsibility of Subcontractor to attend job meetings and keep itself informed of any revisions, and to comply with and conform to any such revisions. Subcontractor shall perform the Work in such a manner so as not to interfere with or delay the work of Contractor, Owner, or any other contractor or subcontractor employed on the job, and shall not employ workers, means, materials or equipment which may cause strikes, work stoppages or any other disturbances by any workers employed on the job. If Subcontractor delays or threatens to delay the progress of the Work, Contractor may use its own forces or other subcontractors to avoid or remedy such delay, and charge the cost to Subcontractor. Subcontractor shall have all necessary personnel, equipment and materials available to commence work at least five days prior to the date specified for the commencement of the Work.

6. **EXTENSION OF TIME:** If Subcontractor is delayed in the Work by any cause beyond the control of and not due to any fault of Subcontractor or of any person providing any part of the Work under Subcontractor, then Subcontractor shall be entitled to an extension of time for a period equivalent to the time lost if, and only if, Subcontractor (1) notifies Contractor in writing of the cause of such delay within forty-eight (48) hours of the commencement thereof and (2) demonstrates that it could not have anticipated or avoided such delay and has used all available means to minimize the consequences thereof. Subcontractor waives all rights with respect to any such delay for which such notice is not provided. Subcontractor shall not be entitled to any compensation or damages for any delay except to the extent that Contractor has actually recovered corresponding compensation or damages from Owner, after deduction of all costs incurred by Contractor in advancing the claim. Subcontractor waives all claims for lost profit, overhead, damages for loss of efficiency, and any other damages, costs or expenses in any way arising out of or related to the Work and this Subcontract for delays, acceleration, disruptions and interferences with the performance of the Work.
7. **CONTRACTOR'S EQUIPMENT:** Subcontractor agrees that Contractor's equipment and any operators of such equipment will be made available to Subcontractor only at Contractor's discretion. Subcontractor shall pay Contractor the established rates and charges, including overhead and fees, for the use of such equipment and operators.
8. **TAXES:** Unless stated otherwise in this Subcontract, Subcontractor shall be responsible for and pay all sales or use taxes, excise taxes, social security taxes, unemployment compensation taxes, worker's compensation premiums, and other payroll taxes or contributions for unemployment insurance, old age retirement benefits, life pensions, annuities and similar benefits in respect to the material or labor furnished under this Subcontract which may now or hereafter be imposed by law or collective bargaining agreement. Subcontractor shall further comply with all laws, statutes, rules and regulations applicable to the compensation paid to its employees, and shall maintain suitable forms, books of account, and records. The compensation agreed to be paid to Subcontractor includes amounts for, and Subcontractor shall be liable for and shall indemnify, defend and save harmless Owner and Contractor from and against, all such taxes, contributions, and interest accrued and penalties imposed, and all taxes, excises, assessments, liabilities for unpaid back wages and benefits and any other charges, liabilities, or penalties imposed or levied by any government agencies or authority on or because of the Work, or any materials, equipment, services or supplies furnished or used in the performance of the Work.
9. **INSPECTION OF WORK:** The Work and all equipment and materials furnished and work performed in connection with it shall at all times be subject to inspection by Contractor, Owner and/or Architect/Engineer. Subcontractor shall, at its own expense, provide safe and proper facilities and all samples, documents, drawings and lists necessary for such inspection. If Subcontractor covers all or any portion of the Work prior to any inspection or test by Contractor, Owner or Architect/Engineer, all costs of any necessary uncovering or replacing shall be borne solely by Subcontractor. The failure to make such inspections, failure to discover defective workmanship, materials or equipment, or approval of payment or payment to Subcontractor for the Work, materials, or equipment, shall not be evidence of Contractor's acceptance of Subcontractor's performance of the Work. If any material, equipment, or any part of the Work is determined by Owner, Contractor or Architect, either during the performance of the Work, on final inspection, or during any applicable warranty period, to be defective or not complying with the plans and specification or other applicable Contract Document requirements, Contractor shall notify Subcontractor in writing that such material, equipment or Work is rejected. Thereupon, Subcontractor shall, at its own expense, immediately replace and correct such defective material, equipment or Work by making the same comply strictly with all plans and specifications and other applicable Contract Document requirements.
10. **RUBBISH REMOVAL:** Subcontractor shall each day or at such times as required by Contractor remove all rubbish and debris resulting from or caused by Subcontractor in the course of performing the Work. If not, removal of rubbish and debris will be performed by Contractor at Subcontractor's expense. The job at all times shall be maintained in an orderly and clean condition. Subcontractor shall leave the job, at the completion of Subcontractor's Work, free of all dirt and rubbish resulting from or caused by Subcontractor's Work and in a condition satisfactory to Contractor.
11. **LABOR CONDITIONS:** Subcontractor agrees, to the extent permissible under federal law and applicable state laws, to be bound by the terms and conditions of any labor agreements executed by Contractor and applicable to the Work to be done hereunder, including the terms and provisions of any such agreements providing for the assigning of Work or settlement of jurisdictional disputes. Subcontractor agrees that if any portion of the Work covered hereunder is further subcontracted, such additional subcontractor of any tier, shall be bound by and observe the provisions of this clause to the same extent as Subcontractor herein, and Subcontractor further agrees that a copy of this clause imposing such obligations upon further subcontractors shall be included in any further subcontract. Subcontractor's employees shall be skilled in their trade. Any employee of Subcontractor may be refused admittance to the site or may be requested to leave the site at any time by Contractor and Contractor shall not be required to have or to state any reason for the action. In the event any employee or employees of Subcontractor are so barred from the job, Subcontractor shall immediately replace such employee or employees with employees satisfactory to Contractor.
12. **EQUAL EMPLOYMENT OPPORTUNITY** - During the performance of this Subcontract, Subcontractor agrees not to discriminate against any employee or applicant for employment in any manner prohibited by law and agrees to maintain compliance with all federal and state laws, regulations, executive orders, and lawful requirements with respect to equal opportunity, affirmative action, and nondiscrimination. Subcontractor agrees to execute all certificates of assurance required by Owner or Contractor. When so executed, such certificates of assurance are incorporated in this Subcontract. Subcontractor assumes all liability for failure to comply with the provisions of this Section and agrees to indemnify, defend and hold Owner and Contractor harmless from and against any and all damages, losses, costs and any other liabilities of any kind arising from or related to non-compliance. Unless exempt, Subcontractor agrees that, if the Contract Documents involve a federal construction contract or a federally assisted construction contract, the following Subcontract addenda shall as applicable be attached hereto and incorporated herein by reference:

- "Equal Opportunity Clause - Federal Contracts [41 CFR 60-1.4(a)]" is attached as Subcontract Addendum EEO(a). This clause applies to federal contracts in excess of \$10,000.
- "Equal Opportunity Clause - Federally Assisted Contracts [41 CFR 60-1.4(b)]" is attached as Subcontract Addendum EEO(b). This clause applies to federally assisted contracts in excess of \$10,000.
- "Notice of Requirement for Affirmative Action to Ensure Equal Employment Opportunity (Executive Order 11246) [41 CFR 60-4.2(d)]" is attached as Subcontract Addendum EEO(c). This clause applies to federal contracts and federally assisted contracts in excess of \$10,000 and specifies goals (expressed as percentages) for minority/female participation in the contract.
- "Standard Federal Equal Employment Opportunity Construction Contract Specifications (Executive Order 11246) [41 CFR 60-4.3]" is attached as Subcontract Addendum EEO(d). This clause details Contractor and subcontractor's responsibilities related to equal employment opportunity on federal contracts and federally assisted contracts in excess of \$10,000.
- "Equal Opportunity for Workers With Disabilities [41 CFR 60-741.5]" is attached as Subcontract Addendum EEO(e). This clause applies to federal contracts only (federally assisted contracts are exempt) in excess of \$10,000.
- "Equal Opportunity for Special Disabled Veterans and Veterans of the Vietnam Era [41 CFR 60-250.5]" is attached as Subcontract Addendum EEO(f). This clause applies only to federal contracts (federally assisted contracts are exempt) in excess of \$25,000.
- "Equal Opportunity For Disabled Veterans, Recently Separated Veterans, Other Protected Veterans, And Armed Forces Service Medal Veterans [41 CFR 60-300.5(a)]" is attached as Subcontract Addendum EEO(g). This clause applies only to federal contracts in excess of \$100,000.

Subcontractor agrees to fully comply with each of the above referenced Addenda applicable to this Subcontract, and to attach and make said Addenda a part of all of Subcontractor's subcontracts and purchase orders in excess of \$10,000, \$25,000, or \$100,000, as the case may be. Contractor has made a good faith effort to incorporate into this Subcontract all required notices and provisions dealing with equal employment opportunity; however, Subcontractor agrees that it is responsible for its and all of its subcontractors' and vendors' compliance with all applicable statutes, ordinances and regulations that deal with equal employment opportunity regardless of whether or not the required provisions are physically attached to this Subcontract.

- 13. APPLICABLE LAWS:** Subcontractor agrees that it will comply with all applicable federal, state and local laws, regulations, rules and ordinances, in producing the goods and supplies or performing the Work to be furnished hereunder, including but not limited to Contractor's safety policy and all applicable state and federal safety laws, standards, rules, and regulations. Subcontractor agrees to furnish Contractor, upon request, certificates of compliance in such form as Contractor may from time to time require.
- 14. INDEMNIFICATION:** To the fullest extent permitted by law, Subcontractor shall defend, indemnify and hold harmless Owner and Contractor and their agents and employees from claims, demands, causes of actions and liabilities of every kind and nature whatsoever arising out of or in connection with Subcontractor's operations performed under this Agreement and/or Subcontractor's use of Contractor's equipment or operations and caused or alleged to be caused, in whole or in part, by any act or omission of Subcontractor or anyone employed directly or indirectly by Subcontractor. This indemnification shall extend to claims occurring after this Agreement is terminated as well as while it is in force. It is also agreed that the contract price includes amounts for Subcontractor's payments of all royalties and costs arising from patents, trademarks and copyrights in any way involved in Subcontractor's Work. Subcontractor agrees to defend, indemnify and hold harmless Owner and Contractor and their agents and employees from claims, demands, causes of actions and liabilities of every kind and nature whatsoever, incurred by Owner, Contractor or their agents and employees as a result of or in connection with any claims or actions based upon infringement or alleged infringement by reason of the use of any patent or trademark or copyright reflected in any design, device, material or process furnished or employed under this Subcontract by Subcontractor. Subcontractor's indemnity obligations shall apply regardless of any active and/or passive negligent act or omission of Owner or Contractor, or their agents or employees, but Subcontractor shall not be obligated to indemnify any party for claims arising from the sole negligence or willful misconduct of Owner or Contractor or their agents or employees, or arising solely by the designs provided by such parties. The indemnity set forth in this Section shall not be limited by insurance requirements or by any other provision of this Agreement.
- 15. WARRANTY:** Subcontractor agrees to repair and/or replace, without cost to Owner or Contractor, any and all defective or non-conforming Work, including any resulting damage to any other portion of the project, existing or discovered within the warranty period applicable to Contractor under the General Contract with Owner. If no such period is stated in the Contract Documents, then Subcontractor's warranty shall be for the period of time Contractor is or might be liable under any applicable Statute of Limitations. Subcontractor warrants that all materials and equipment furnished by Subcontractor will be of first class quality and new, unless otherwise required or permitted by the Contract Documents, that the Work will be free from defects and that the Work will strictly conform with the requirements of the Contract Documents. Work not conforming to such requirements shall be considered defective. The warranty provided herein shall be in addition to and not in limitation of any other warranty or remedy required and/or arising pursuant to applicable law or by the Contract Documents.
- 16. DEFAULT:** Subcontractor shall be in default if it fails or refuses to:
 - Supply a sufficient number of properly skilled workers, or sufficient materials of proper quality;
 - Staff or prosecute the Work diligently or maintain progress in accordance with the project schedule or milestones;
 - Make prompt payment to all laborers, subcontractors and suppliers;
 - Provide waivers of lien or other documents required under this Subcontract;
 - Correct, replace and/or re-execute faulty, damaged or defective Work;
 - Supply or maintain required bonds or insurance;

- Comply promptly with a written directive issued by Contractor pursuant to this Subcontract;
- Maintain satisfactory financial standing;
- Perform fully, in other respects, any or all of the requirements of this Subcontract or any of the other Contract Documents.

In the event of any such default, Contractor shall be entitled to employ any or all of the following remedies:

- Require Subcontractor to increase manpower or equipment, work overtime, or work extra shifts, at Subcontractor's expense;
- Supplement or replace Subcontractor's forces with other manpower, materials or equipment, at Subcontractor's expense;
- Suspend Subcontractor's right to proceed with the Work, in whole or in part, for such time as Contractor deems advisable;
- Take possession of and use any materials, equipment, tools or appliances necessary to carry out the Work;
- Terminate all or any portion of this Subcontract for default;
- Pursue any other relief or remedy available under this Subcontract, the Contract Documents, or applicable law.

Prior to relying on the remedies identified above, Contractor, as its sole option, shall provide Subcontractor written notice and opportunity to cure, unless circumstances make such notice impractical. In the event this Subcontract is terminated for default, Subcontractor shall not be entitled to receive any further payments under this Subcontract until Work under this Subcontract is completely finished and accepted by Contractor, Owner and/or Architect/Engineer. At that time, if the unpaid balance of the amount to be paid under this Subcontract exceeds the expenses incurred by Contractor finishing Subcontractor's Work, such excess shall be paid by Contractor to Subcontractor. If expenses incurred by Contractor exceed the unpaid balance, then Subcontractor shall pay to Contractor the amount by which such expenses exceed such unpaid balance.

If Contractor takes action under this Section and it is later determined that the termination of Subcontractor was improper, the termination shall be treated as a termination for convenience.

- 17. TERMINATION:** Contractor reserves the right to terminate all or any part of this Subcontract at any time for its convenience, upon written notice. In the event of a termination of this Subcontract for convenience, Contractor will pay Subcontractor for the Work properly performed to the effective date of termination, together with supplier termination charges or other demobilization expenses necessarily incurred by Subcontractor as a direct result of the termination, reduced by all amounts for which Subcontractor is liable or responsible to Contractor. Subcontractor shall only be entitled to profit or overhead on that portion of the Work actually performed and approved for payment to the date of termination together with retainages held upon payments made prior thereto. Subcontractor waives any claim for loss of anticipated profits or other damages if Contractor exercises this clause, including but not limited to incidental or consequential damages. If Owner terminates the General Contract or any part which includes the Work, Contractor shall promptly notify Subcontractor in writing and, upon written notification, this Subcontract shall be terminated and Subcontractor shall immediately stop the Work, follow all of Contractor's instructions, and mitigate all costs. Contractor's liability to Subcontractor is limited to amounts recovered by Contractor from Owner on Subcontractor's behalf. In no event will Subcontractor be entitled to recover anticipated profit or overhead on Work not performed, or any other damages, including but not limited to incidental or consequential damages. It shall be an express condition precedent to any obligation on the part of Contractor to make payment to Subcontractor under this Section that Contractor shall have received payment from Owner.
- 18. ASSIGNMENT:** This Subcontract shall not be assigned, sublet, delegated or further subcontracted by Subcontractor, in whole or in part, without the prior written consent of Contractor. If granted, any such written consent incorporates by reference all of the requirements of the Contract Documents and this Subcontract. Any such permitted assignment, subletting, delegation, or subcontracting shall not relieve Subcontractor of its obligations hereunder.
- 19. PAYMENT:** Subcontractor agrees that as a condition precedent to Contractor's obligation to make any payment to Subcontractor under this Subcontract, Contractor must receive payment for Subcontractor's Work from Owner. This includes but is not limited to the obligation of Contractor to make any progress or final payment, or any payment for extras, change orders or delays to the Work, or upon termination of this Subcontract. Subcontractor acknowledges that it relies solely on the credit of Owner, and not Contractor, for payment for the Work, and that Subcontractor has performed its own investigation of the ability of Owner to pay for the Work and has not relied on any investigation by or representation of Contractor with respect to such matters. If Contractor has provided payment or performance bonds, the obligation of Contractor and its surety under any of those bonds to make any payment to a claimant is similarly subject to the condition precedent of payment to Contractor by Owner. In the event that Contractor does not receive all or any part of the payment from Owner in respect to Subcontractor's Work, whether because of claimed defect, or deficiency in Subcontractor's Work, or for any other reason, Contractor shall not be liable to Subcontractor for any sums in respect thereto. Contractor may offset against any sums due Subcontractor hereunder the amount of any liquidated or unliquidated obligations of Subcontractor to Contractor, whether or not arising out of this Subcontract.
 - Progress payments, less retention (if applicable), will be made to Subcontractor within ten days after receipt of payment by Contractor from Owner. Any final remaining percentage as well as final payment will be forwarded to Subcontractor within ten days of receipt by Contractor from Owner.
 - If the contract price is based on units installed, Subcontractor acknowledges that it will be paid for units suitably installed and made part of the Work, within ten days after receipt of payment by Contractor from Owner. In no event will Contractor be liable for any payments to Subcontractor for units installed in excess of those approved and paid for by Owner. Subcontractor further agrees to accept as final the determination of Owner relative to units installed.

- As a condition precedent to payment to Subcontractor, with the second and each succeeding monthly request for payment, as well as the final payment, Subcontractor shall submit receipts and/or an affidavit and waivers of lien showing all payments made for labor and materials covered by the request for payment and on account of all Work covered in all previous requests for payment. Contractor may request additional information to substantiate the request for payment, including affidavits and waivers of lien from suppliers and other subcontractors at any tier. The request for payment is subject to approval by Contractor and Architect/Engineer.
- Final payment on this Subcontract shall be payable upon (i) completion and acceptance of the Work by Contractor, Owner and Architect/Engineer, (ii) submittal by Subcontractor to Contractor and Owner, in a form satisfactory to Contractor, of a general release of all claims against Contractor and/or Owner arising under or by virtue of this Subcontract, (iii) Contractor's receipt of evidence satisfactory to Contractor that there are no claims, obligations or liens outstanding or unsatisfied for labor, materials, taxes or other items in connection with the Work, and (iv) satisfaction of all claims, demands and disputes, and all obligations and responsibilities of Subcontractor. Should there be any such claim before or after final payment is made, Subcontractor shall pay to Contractor (a) all monies that Contractor and/or Owner shall pay in connection with such claim and all costs and expenses, including legal fees, incurred in connection therewith; and (b) such additional amount as Contractor or Owner determine to be sufficient to protect Contractor and Owner from such claim. Subcontractor's acceptance of final payment constitutes a waiver of all claims by Subcontractor relating to the Work, but does not relieve Subcontractor of liability for warranties or for nonconforming or defective work.
- It is agreed that in the event Contractor shall incur any cost or expense of any nature preparing for prosecution of any claim against Owner or in the defense of any claim by Owner, whether by means of negotiations, arbitration, or legal action, arising out of Owner's failure to or refusal to pay Contractor for Work done by Subcontractor under or arising out of this Subcontract, Subcontractor shall be liable and shall promptly reimburse Contractor for all such costs and expenses including actual attorney fees.
- If any person claims a lien against the project with respect to the Work, or if Contractor believes that a claim of lien may be filed, due to nonpayment by Subcontractor or by any person providing any part of the Work under Subcontractor, or if Subcontractor or any person providing any part of the Work under Subcontractor damages any part of the project, or if Subcontractor fails to perform this Subcontract in any way, Contractor may retain from any payment due an amount which it deems sufficient to (i) satisfy any such lien, (ii) correct any such nonpayment, damage, or failure, and (iii) compensate Contractor and Owner for all damages and expenses, including actual attorney fees, which may be sustained or incurred by either of them in connection therewith, and to apply the amount retained to such purposes. If any subcontractor, laborer or supplier files a construction lien against the project or project site which arises out of or is in connection with the Work, Subcontractor shall cause such lien to be satisfied, removed or discharged at its own expense within ten (10) days from the date of filing. If Subcontractor fails to do so, Contractor may at Subcontractor's cost, secure the discharge of such lien, by payment or otherwise, and Subcontractor shall within ten (10) days of demand pay to Contractor all amounts (including actual attorney fees) paid or incurred by Contractor.

No payment by Contractor to Subcontractor shall be construed to be an acceptance of nonconforming Work, nor shall any payment release Subcontractor from any of its obligations under this Subcontract.

Anything to the contrary herein notwithstanding, Contractor shall comply with the payment requirements set forth in any applicable federal, state or local law.

- 20. INSURANCE:** Subcontractor will comply with the insurance requirements set forth in Attachment "B". Before any Work is started, certificates of insurance indicating the required coverages must be supplied to Contractor. Receipt of a non-conforming insurance certificate by Contractor without objection, or Contractor's failure to collect an insurance certificate, does not constitute acceptance of non-conforming insurance or a waiver of the insurance requirements.
- 21. SAFETY:** Subcontractor is fully responsible for, and shall ensure, the safety of all persons and property in connection with the Work and agrees to fully comply with Contractor safety requirements as specified in Attachment "C" to this Subcontract. Subcontractor will cooperate with Contractor on any overall safety program for the project (including prevention and reporting of substance abuse) and on request will submit its own safety program to Contractor for review and approval. Subcontractor shall provide a safe workplace and shall otherwise take all precautions for the safety of subordinate parties and persons and property in or near the premises where Work is being performed, and will provide any requested safety information. Subcontractor shall actively undertake the prevention of accidents or injury to persons or property in or near the premises where Work is being performed, and shall promptly report to Contractor and be fully responsible for, any unsafe conditions relating to the Work. Subcontractor is required to implement provisions of the right-to-know law, legally in effect, before using on the project site any material listed in the right-to-know substance list.

Subcontractor will furnish Contractor a copy of the material safety data sheet for that substance and have a copy of it available for employees and properly label all containers with hazardous chemicals that are brought on the job site or are used in the performance of this Subcontract, as well as otherwise comply with all lawful requirements.

- 22. CHANGE ORDERS, ADDITIONS AND DEDUCTIONS:** Contractor has the right to make changes, additions and/or deletions in the Work upon written order to Subcontractor. The value of the Work to be changed, added or deleted shall be stated in the written order and shall be added to or deducted from the contract price. The value of the Work to be changed, added or deleted shall be determined by the lump sum or unit prices, if any, stipulated for such work. Subcontractor agrees and understands that any claim for any increase in the contract price must be agreed to in advance by Contractor in writing. Subcontractor shall give Contractor advance written notice of any such claims, including a complete breakdown of anticipated costs.

- 23. DISPUTE RESOLUTION:** Subcontractor shall give Contractor written notice of a claim against Contractor within seven (7) calendar days of the date when Subcontractor knew of the facts giving rise to the event on which the claim is based; otherwise, such claim shall not be valid. Contractor and Subcontractor shall endeavor to resolve their disputes by mediation which shall be in accordance with the Construction Industry Mediation Rules of the American Arbitration Association currently in effect. Claims, disputes or other matters in question arising out of or related to the Contract Documents that are not resolved by mediation shall, at Contractor's option, be decided (i) by arbitration which, unless the parties mutually agree otherwise, shall be in accordance with the Construction Industry Arbitration Rules of the American Arbitration Association currently in effect, in which case the award rendered in arbitration shall be final and binding to all parties, (ii) in the manner and forum pursuant to which disputes between Owner and Contractor are to be resolved under the terms of the General Contract, or (iii) according to law. Contractor has the right to join Subcontractor as a party in any dispute resolution procedure between Owner and Contractor where the issues in dispute are related to the Work or performance of Subcontractor. Subcontractor waives its right to trial by jury in any court proceeding.
- 24. NOTICES:** Any notice or payment required or permitted to be made or given by either party hereto pursuant to this Agreement will be deemed delivered on the date of issuance if sent by such party to the other party by certified mail, return receipt requested, commercial courier, personal delivery, or a similar reliable delivery method with proof of delivery, addressed to the addresses set forth in this Subcontract or to such other address as a party shall designate by written notice given to the other party, or by e-mail or facsimile.
- 25. GENERAL PROVISIONS:** (i) The failure of Contractor to enforce at any time any of the provisions of this Subcontract, or to require at any time performance by Subcontractor of any of the provisions, shall not be construed to be a waiver of, nor in any way to affect the validity of this Subcontract or any part of it or the right of Contractor to thereafter enforce each and every provision. (ii) This Subcontract constitutes the entire understanding of the parties and supersedes any prior proposal or agreement, and shall not be modified, amended or revoked except in writing executed by both Contractor and Subcontractor. (iii) No failure or delay on the part of either party to exercise any right shall operate as a waiver of any breach or right, nor shall any single or partial exercise of any such right preclude any other or further exercise thereof or the exercise of any other right. The remedies herein provided are cumulative and not exclusive of any other remedies at law or in equity. (iv) This Subcontract shall be governed by and construed in accordance with the laws of the State of Michigan without regard to conflicts of law provisions. (v) If any provision of this Subcontract shall be prohibited by or invalid under applicable law, then such provision shall be ineffective to the extent of such prohibition or invalidity, without invalidating the remainder of such provision or the remaining provisions of this Subcontract or the application of such provision to other provisions or circumstances. (vi) The headings at the beginning of each Section are inserted only for convenience and shall not be construed as a part of this Subcontract or any of the terms and conditions hereof, or as a limitation of the scope of the particular Sections to which they refer.

ATTACHMENT “B” TO SUBCONTRACT AGREEMENT SUBCONTRACTOR INSURANCE REQUIREMENTS

GENERAL REQUIREMENTS

Polices of insurance to be written by an insurance carrier licensed in the state where the work is being performed, and one that is reasonably acceptable to J. Ranck Electric.

Subcontractor will furnish, **before any work is started**, certificates of insurance indicating the required coverage specified below. Receipt by J. Ranck Electric of non-conforming certificates of insurance without objection, or J. Ranck Electric's failure to collect a certificate of insurance, shall not waive or alter the Subcontractor's duty to comply with the insurance requirements. **SEE THE ATTACHED “SAMPLE” INSURANCE CERTIFICATE FOR REFERENCE.**

Subcontractor waives all rights against J. Ranck Electric, Owner and all other additional insureds for recovery of damages to the extent these damages are covered by insurance required below (waiver of subrogation).

Certificates of insurance shall provide for thirty (30) day notice of cancellation.

WORKERS COMPENSATION AND EMPLOYERS LIABILITY - Subcontractor to maintain Workers Compensation Insurance covering Subcontractor's statutory obligations in the state where the work is being performed, and Employers Liability Insurance coverage with limits of liability of \$500,000 per incident. Where applicable, U.S. Longshore and Harborworkers Compensation Act endorsement shall be attached to the policy.

COMMERCIAL GENERAL LIABILITY (CGL) - Subcontractor to maintain Commercial General Liability insurance written on an OCCURRENCE policy form with limits of liability as indicated:

- | | |
|---------------------------------|-------------|
| • General Aggregate | \$2,000,000 |
| • Products/Completed Operations | \$2,000,000 |
| • Personal / Advertising Injury | \$1,000,000 |
| • Each Occurrence | \$1,000,000 |

The general aggregate limit will apply separately to each project.

CGL coverage will be written on ISO Occurrence form CG 00 01 10 01 or more recent or substitute form **providing equivalent coverage** and shall cover liability arising from premises, operations, independent contractors, products-completed operations, and personal and advertising injury.

J. Ranck Electric, Owner and all other parties required of J. Ranck Electric shall be included as insureds on the CGL, using the following endorsement(s):

- ISO Additional Insured (AI) Endorsement CG 20 10 11 85; or,
- A combination of ISO AI Endorsements CG 20 10 and CG 20 37; or,
- A combination of ISO AI Endorsements CG 20 38 and CG 20 37; or,
- Endorsement(s) providing equivalent coverage to all contractually required additional insured parties.

This insurance for the additional insureds shall apply as **primary and non-contributing insurance before any other insurance or self-insurance**, including any deductible, maintained by, or provided to, the additional insured.

Subcontractor shall maintain CGL coverage for itself and all additional insureds for the duration of the project and maintain completed operations coverage for itself and each additional insured for at least three (3) years after completion of the Work.

AUTOMOBILE LIABILITY - Subcontractor to maintain Automobile Liability Insurance with a limit of \$1,000,000 combined single limit per accident covering Subcontractor's owned, non-owned, and hired automobiles.

COMMERCIAL UMBRELLA LIABILITY - Subcontractor to maintain Excess (Umbrella) Liability Insurance with limits of \$2,000,000. This coverage must include as insureds all entities that are named as additional insureds on the CGL policy.

SUPPLEMENTAL INSURANCE - if required, Subcontractor to provide the following coverage:

- Watercraft Protection and Indemnity Liability Insurance - if any of the work is to be performed on or over navigable waterways or involves the use of any vessel.
- Railroad Protective Liability Insurance - if any of the work is on or within 50 feet of any railroad or affects railroad property.
- Professional Liability Insurance - if design services are provided, \$5,000,000 limit per claim and \$5,000,000 aggregate is required.
- Pollution Liability Insurance - if environmental services are required. Environmental services include any abatement, removal, remediation, transporting or disposal of a “hazardous material”, or any assessments or consulting relating to same. Limits of liability of \$5,000,000 per occurrence and \$5,000,000 aggregate is required. This insurance must be written on an occurrence policy form.



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

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

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

PRODUCER Insurance Company Name Address City, State ZIP	CONTACT NAME: PHONE (A/C, No, Ext): E-MAIL ADDRESS:		FAX (A/C, No):
	INSURER(S) AFFORDING COVERAGE		NAIC #
INSURED Subcontractor Name Address City, State ZIP	INSURER A: Insurance Carrier A		
	INSURER B: Insurance Carrier B		
	INSURER C:		
	INSURER D:		
	INSURER E:		
	INSURER F:		

COVERAGES**CERTIFICATE NUMBER:****REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input checked="" type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC <input type="checkbox"/> OTHER:	Y	Y				EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 50,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000
A	AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS		Y				COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$		Y				EACH OCCURRENCE \$ 2,000,000 AGGREGATE \$ 2,000,000
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N <input type="checkbox"/>	N/A	Y			<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$

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

J. Ranck Electric, Inc., the owner, and all other parties as required by the contract are named as additional insured on a primary and non-contributing basis. Additional insured endorsement is attached.

CERTIFICATE HOLDER**CANCELLATION**

J. Ranck Electric, Inc. 1993 Gover Parkway Mt. Pleasant, MI 48858	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE <i>Jim Anderson</i>

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ATTACHMENT “C” TO SUBCONTRACT AGREEMENT

JOBSITE SAFETY AND JOB SAFETY ANALYSIS FORMS

J. Ranck Electric, Inc. is dedicated to providing a safe and healthy work environment for all of its employees, **Subcontractors**, and customers. All **Subcontractor** employees shall follow operating practices that will safeguard all employees, the public and company operations. We believe all accidents are preventable. Therefore, we will make every effort to prevent accidents and comply with all established safety and health laws and regulations.

Subcontractor must notify the J. Ranck Electric, Inc. Project Manager prior to arrival on site. Upon arrival to the job site it is the **Subcontractor** responsibility to meet with the J. Ranck Electric Project Foreman for review of all operating practices for job site and safety rules before beginning work.

*Safety is a “TEAM EFFORT” and all personnel are responsible for looking out for their safety as well as the safety of others. People who do not work in a safe manner are a serious threat to the safety of themselves, their fellow workers, and to the overall project. Workers are required to follow the safety direction of the foreman and/or safety director via employee orientations, various safety meetings, notices or memorandums, and verbal instruction. **Subcontractor** employees shall:*

- Understand and comply with all applicable regulations, standards, and requirements;
- Follow safe work and conduct practices at all times;
- Use the appropriate tools and equipment required for the job in the way they were meant to be used;
- Operate machinery and equipment only if qualified and authorized to do so;
- Wear required personal protective equipment and clothing;
- Remove from service any defective or malfunctioning tools, equipment, structures, and protective clothing; refuse to perform work that may cause imminent danger to one's self or others;
- Report all unsafe conditions or conduct immediately to the Project Foreman and Project Manager, or Safety Director;
- Keep the work place tidy and safe;
- Document a daily work plan and review with work crew, utilize JSA Form (attached) or similar. Work plan must include work to be performed, identify hazards, and identify controls to be used. Must be updated and reviewed upon scope change.
- Report any near misses, injuries, illnesses, or property damage immediately;
- Report to work in a condition to perform his/her job in a safe, competent manner.
- Subcontractor shall adhere to the JRE COVID-19 Operations Response Plan, posted at jranck.com/coronavirus. This document shall be reviewed on a regular basis as it is considered live and will be updated regularly to align with MIOSHA and CDC recommendations.

All unsafe acts performed by **Subcontractor** shall be addressed and corrected immediately. All work shall be stopped if an unsafe act causes imminent danger to workers, the public or company operations.

All incidents involving bodily injury and/or property damage on the project site will be reported immediately to the Project Foreman, Project Manager, or Safety Director.

The J. Ranck Electric, Inc. Site Specific Safety Plan will be provided under separate cover. **Subcontractor** shall be familiar with the Site Specific Safety Plan prior to arrival on site and act in accordance with said plan upon arrival and during the entire performance of work.

Any questions regarding these requirements can be taken to J. Ranck Electric’s Safety Director.



J. RANCK
ELECTRIC, INC.

Mt. Pleasant, Michigan

1993 Gover Parkway

Mt. Pleasant, MI 48858

phone 800-792-3822

fax 989-775-8830

JOBSITE SAFETY SUMMARY

Primary Subcontractor Jobsite Contact: _____

Subcontractor Safety Contact: _____

Subcontractor Manager Contact: _____

Subcontractor In Case Of Emergency: _____

Jobsite Address: _____

Hospital Address: _____

Confined Space? ☐ Yes ☐ No If yes, please attach procedure.

High Energy Hot Work? ☐ Yes ☐ No Fire Protection? _____

Roadway Work? ☐ Yes ☐ No Projective Measures? _____

Excavation? ☐ Yes ☐ No MISS DIG or Other: _____

Fall Hazards? ☐ Yes ☐ No Fall Protection Plan? _____

Subcontract employees will wear a hardhat at all times while on a J. Ranck Electric Project.

(Subcontractor) _____ commits to the above items and agrees to follow the processes set forth with the understanding that failure to do so may cause injury to your employees or others. Negligence in these matters and any other JRE rule could result in termination of contract. We commit to protecting personal safety, the environment, and property of J. Ranck Electric and clients'.

Representative Signature: _____

Name/Title: _____

Date: _____

Clio, Michigan
5122 W Vienna Rd.
Clio, MI 48420

Sault Ste. Marie, Michigan
3137 South Baker Side Rd.
Sault Ste. Marie, MI 49783



Review checklist while completing front page of JSA. Check all that apply.		
A new JSA is required if the job scope or work conditions change.		
Required Permits	Hazards	Safe Plan
<input type="checkbox"/> Confined Spare	<input type="checkbox"/> Overhead Utilities	<input type="checkbox"/> Power de-energization required <input type="checkbox"/> Insulation blankets (required) <input type="checkbox"/> Wire watcher required
<input type="checkbox"/> Critical Lift		<input type="checkbox"/> Required clearance distance = _____ ft. <input type="checkbox"/> Safe work zone marked
<input type="checkbox"/> Hot Work		<input type="checkbox"/> Signalman assigned <input type="checkbox"/> Tag lines in use <input type="checkbox"/> Area around crane barricaded
<input type="checkbox"/> Lock Out/Tag Out	<input type="checkbox"/> Crane or other Lifting Equipment <input type="checkbox"/> Bucket Truck	<input type="checkbox"/> Lifting equipment inspected <input type="checkbox"/> Personal protected from overhead load <input type="checkbox"/> Bucket truck inspected
<input type="checkbox"/> Soil Disturbance (over 6")		<input type="checkbox"/> Reviewed as-built <input type="checkbox"/> Subsurface surveys <input type="checkbox"/> Received dig permit
<input type="checkbox"/> Utility Clearance	<input type="checkbox"/> Underground Utilities	<input type="checkbox"/> Required clearance distance = _____ ft <input type="checkbox"/> Safe work zone Marked
Required PPE		
<input type="checkbox"/> Hard Hat, Class C	<input type="checkbox"/> Electrical	<input type="checkbox"/> Lock Out/Tag Out/Try Out <input type="checkbox"/> Permit required? <input type="checkbox"/> Confirm that equipment is de-energized
<input type="checkbox"/> Hard Hat, Class E (Elect. Protect)		<input type="checkbox"/> Reviewed electrical safety procedures
<input type="checkbox"/> Ear plugs/Ear Muffs	<input type="checkbox"/> Excavation	<input type="checkbox"/> Permits inspected prior to entering <input type="checkbox"/> Proper sloping/shoring
Eye Protection:	<input type="checkbox"/> Fire Hazard	<input type="checkbox"/> Barricades provided <input type="checkbox"/> Access/egress provided <input type="checkbox"/> Protection from accumulated water
<input type="checkbox"/> Safety Glasses		<input type="checkbox"/> Hot Work Permit <input type="checkbox"/> Fire Extinguishers <input type="checkbox"/> Fire Watch
<input type="checkbox"/> Face Shield		<input type="checkbox"/> Adjacent area protected <input type="checkbox"/> Unnecessary flammable materials removed
<input type="checkbox"/> Chemical Goggles	<input type="checkbox"/> Vehicular Traffic or Heavy Equipment	<input type="checkbox"/> Traffic Barricades <input type="checkbox"/> Cones <input type="checkbox"/> Signs <input type="checkbox"/> Flagmen <input type="checkbox"/> Lane Closure
<input type="checkbox"/> Welding Hood		<input type="checkbox"/> Communication with equipment operator
Hand Protection:	<input type="checkbox"/> Noise >85 dB	Hearing Protection is required: <input type="checkbox"/> Ear Plugs <input type="checkbox"/> Ear Muffs <input type="checkbox"/> Both
<input type="checkbox"/> Cut Resistance Gloves	<input type="checkbox"/> Hand & Power Tools	<input type="checkbox"/> Inspect general cond. <input type="checkbox"/> GFCI in use <input type="checkbox"/> Identified PPE required for each tool
<input type="checkbox"/> Welders Gloves		<input type="checkbox"/> Reviewed safety requirements in operators manual(s) <input type="checkbox"/> Guarding OK
<input type="checkbox"/> Nitrile Gloves	<input type="checkbox"/> Hand Hazards	<input type="checkbox"/> List sharp tools, material, equipment: _____
<input type="checkbox"/> Surgical Gloves		<input type="checkbox"/> PPE gloves, etc. <input type="checkbox"/> Protected sharp edges as necessary
<input type="checkbox"/> Rubber Gloves	<input type="checkbox"/> Manual Lifting	<input type="checkbox"/> Reviewed proper lifting tech. <input type="checkbox"/> Identified material requiring lifting equipment
<input type="checkbox"/> Elect. Insulated Gloves		<input type="checkbox"/> Hand protection required <input type="checkbox"/> Back support belts
<input type="checkbox"/> Arm Sleeves	<input type="checkbox"/> Ladders	<input type="checkbox"/> Inspect general condition before use <input type="checkbox"/> Ladder inspected within last quarter
Foot Protection	<input type="checkbox"/> Scaffolds	<input type="checkbox"/> Ladder tied off or held <input type="checkbox"/> Proper angle and replacement <input type="checkbox"/> Reviewed ladder safety
<input type="checkbox"/> Sturdy work boots		<input type="checkbox"/> Inspect general condition before use <input type="checkbox"/> Tags in place <input type="checkbox"/> Properly secured
<input type="checkbox"/> Safety Toe Boots		<input type="checkbox"/> Toe boards used <input type="checkbox"/> Footings adequate <input type="checkbox"/> Materials properly stored on scaffold
<input type="checkbox"/> Rubber Boots	<input type="checkbox"/> Slips, Trips, Falls	<input type="checkbox"/> Inspect for trip hazards <input type="checkbox"/> Hazards marked <input type="checkbox"/> Tools & material properly stored
<input type="checkbox"/> Rubber Boot Covers		<input type="checkbox"/> Extension cords properly secured <input type="checkbox"/> Work zone free of debris
<input type="checkbox"/> Dielectric Footwear	<input type="checkbox"/> Pinch Points	List potential pinch points: _____
		<input type="checkbox"/> Working near operating equipment <input type="checkbox"/> Hand/body positioning
Respiratory Protection:	<input type="checkbox"/> Working w/Chemicals	<input type="checkbox"/> List specific chemicals involved and list hazards and precaution on front side
<input type="checkbox"/> Dust Mask		<input type="checkbox"/> Reviewed MSDS <input type="checkbox"/> Exposure monitoring required
<input type="checkbox"/> Air Purifying Respirator		<input type="checkbox"/> Identified proper PPE (respirators, clothing, gloves, etc.)
<input type="checkbox"/> Supplies Air Respirator	<input type="checkbox"/> Asbestos or Lead Paint Potential	<input type="checkbox"/> Areas to be worked may contain asbestos or lead paint <input type="checkbox"/> Asbestos controls incorporated
<input type="checkbox"/> SCBA		<input type="checkbox"/> Lead based paint controls in place <input type="checkbox"/> Exposure monitoring conducted
<input type="checkbox"/> Emergency Escape Respirator	<input type="checkbox"/> Heat Stress Potential	<input type="checkbox"/> Heat stress monitoring (>85° F) <input type="checkbox"/> Liquids available
Special Clothing	<input type="checkbox"/> Cold Stress Potential	<input type="checkbox"/> Sun Screen <input type="checkbox"/> Reviewed Heat Stress symptoms
<input type="checkbox"/> Tyvek®	<input type="checkbox"/> Environmental	<input type="checkbox"/> Proper clothing (i.e. gloves, coat, coveralls) <input type="checkbox"/> Wind chill <32°F
<input type="checkbox"/> Poly Coated Tyvek®		<input type="checkbox"/> Reviewed Cold Stress Symptoms <input type="checkbox"/> Warm u periods
<input type="checkbox"/> Fire Resist. Coveralls/Arc Flash Suit		<input type="checkbox"/> Air emissions <input type="checkbox"/> Water discharge <input type="checkbox"/> Hazardous wastes
<input type="checkbox"/> Safety Vest	<input type="checkbox"/> Natural or Site Hazards	<input type="checkbox"/> Pollution prevention <input type="checkbox"/> Waste minimization
Fall Protection:	<input type="checkbox"/> Adjacent Work/Processes	<input type="checkbox"/> Weather <input type="checkbox"/> Terrain <input type="checkbox"/> Adjacent operations or processed <input type="checkbox"/> Biological hazards
<input type="checkbox"/> Harness		<input type="checkbox"/> Animals/reptiles/insects hazards
<input type="checkbox"/> Double Lanyard Required	<input type="checkbox"/> Barricades/Covers	<input type="checkbox"/> Notified them of our presence <input type="checkbox"/> Other workers adjacent, above, or below
<input type="checkbox"/> Anchorage Point Available		<input type="checkbox"/> Coordinated with adjacent supervisor/customer/operator <input type="checkbox"/> Need barriers between
<input type="checkbox"/> Additional Anchorage Connector Needed e.g. Cross Arm Strap. Etc.		<input type="checkbox"/> Caution barricade tape required <input type="checkbox"/> Danger barricade tape required <input type="checkbox"/> Rigid railing required
		<input type="checkbox"/> Covers over opening <input type="checkbox"/> Warning signs required
		Additional Information
<input type="checkbox"/> Retractable Device Needed		
<input type="checkbox"/> Horizontal Life Line System Req'd		
<input type="checkbox"/> Fall Clearance Distance Adequate		
<input type="checkbox"/> Fall Rescue/Retrieval Plan Set Up		

ATTACHMENT “D” TO SUBCONTRACT AGREEMENT

PAYMENT PROCESSING REQUIREMENTS

We understand the critical nature of maintaining cash flow on projects, and that as a Subcontractor you are entitled to the timely payment of your invoices. To facilitate timely payment, it is important that the following guidelines are understood prior to your initial billing. Failure to adhere to these requirements may delay payment.

SUBCONTRACT DOCUMENTS

- All required subcontract documents must be properly executed by Subcontractor and returned to J. Ranck Electric.

INSURANCE CERTIFICATE(S)

- Evidence of currently in-force insurance as required by the subcontract (see Attachment B) with all required parties listed as additional insured must be in the possession of J. Ranck Electric.

REQUESTS FOR PAYMENT

- An invoice must be received before or on the date specified in the subcontract for inclusion in J. Ranck Electric's billing to the customer.
 - ***Exception: if this a unit-price subcontract for work with Michigan Department of Transportation (MDOT), an invoice is not required to be submitted for payment processing.***
- If the invoice is not received by the specified date, it will not be included and will have to be re-submitted the subsequent month. Please make sure your invoice is sent by the date indicated on the subcontract agreement.
- The J. Ranck Electric project manager will review the billing. If for whatever reason there are discrepancies with the billing, you will be notified via e-mail or fax. Any questions pertaining to invoice revision or rejection should be addressed with the J. Ranck Electric project manager.

SWORN STATEMENT / WAIVERS

- Payment to laborers, subcontractors and suppliers will be verified by means of a notarized sworn statement prior to payment being released.
- A current sworn statement verifying payment of laborers, subcontractors and major suppliers must be received by the office prior to release of each check.
- Sworn statement will conform to J. Ranck Electric requirements. A sample sworn statement and instructions on how it must be completed are attached. An electronic version of the form is available by contacting April Hopkins at ahopkins@jranck.com.
- Prior to release of each check, any laborers, subcontractors and major suppliers that indicated a balance due on the prior month sworn statement will require a waiver of lien indicating that balance due has been paid. Failure to do so will result in your payment being delayed until such time as a waiver can be produced and verified.

CERTIFIED PAYROLL

- If this project requires certified payroll to be completed and submitted by your company, reporting must be current.

OTHER

- Failure to comply with subcontract terms and conditions may also delay payment.
- All required close-out requirements to include submittals, certifications, warranties, as-built drawings, spare parts, etc. Must be received by J. Ranck Electric prior to final payment.

INSTRUCTIONS FOR COMPLETION OF SWORN STATEMENTS AND WAIVERS OF LIEN

J. Ranck Electric, Inc. requires properly completed Sworn Statements and Lien Waivers with the submission of invoices for payment. A basic explanation of these documents and instruction for completion of the same has been provided for your reference.

1. A **Sworn Statement** is an itemized list of all subcontractors, major material supplies and laborers who will, or have, provided improvements, materials and/or labor and is an accounting of all monies due to them. All Sworn Statements are to be signed by an appropriate company representative, dated and notarized. A completed sample Sworn Statement has been included for reference, as well as a blank Sworn Statement for use. In addition, electronic copies of Sworn Statements are available for your use upon request.
2. **Waivers** are given by a contractor, subcontractor or supplier whenever payment is made. In simple terms, it is a receipt for payment. It relinquishes the lien rights of the contractor, subcontractor or supplier, either in full, if full payment is received; or in part, if partial payment was received. Waivers are legal documents and must use proscribed wording. To be sure that appropriate documents are being used J. Ranck Electric, Inc. only accepts two kinds of waivers, a sample of each has been included for reference and use:

Partial Unconditional Waivers: This document acknowledges partial payment to a subcontractor, supplier and/or laborer and only waives lien rights up to the amount of the payment listed on said waiver through the date indicated on said waiver.

Full Unconditional Waivers: This document acknowledges payment in full and fully relinquishes all lien rights of said subcontractor, supplier and/or laborer.

Please note that submission of the waivers mentioned above are required for any items listed in the "Amount Already Paid" column of a Sworn Statement. Items listed in the "Amount Currently Owing" column on a current draw request would not require waiver forms at the time of submission. However, upon the submission of the next draw request those amounts previously shown in the "Amount Currently Owing" column, would then be moved to the "Amount Already Paid" column. The appropriate waivers would then be expected as proof of payment at that time. If appropriate waivers are not submitted with each Sworn Statement, your draw request/invoice will be rejected and will not be processed until appropriate waivers are submitted.

3. **Checks and Balances** - All figures listed in each column of the Sworn Statement should add up to the totals at the bottom. The "Amount Already Paid" column, plus the "Amount Currently Owing" column, plus the "Balance to Complete" column, should all add up to the "Total Contract Price" column. At any time, should these items not balance out; additional review will be required, resulting in a delay in processing of payment. Therefore, it is very important that the information supplied on the Sworn Statement is accurate.

SWORN STATEMENT

STATE OF MI
} §
COUNTY OF _____

_____ (deponent), being sworn, states the following:

_____ (company name) is the (contractor) (subcontractor) for the improvement to the following real property in _____, County Michigan, described as follows:

(legal description of property)

The following is a statement of each subcontractor, supplier and laborer, for whom payment of wages or fringe benefits and withholdings is due but unpaid, with whom the (contractor)(subcontractor) has (contracted)(subcontracted) for performance under the contract with the owner or lessee of the property, and the amounts due to the persons as of the date of this statement are correctly and fully set forth opposite their names.

Name, Address & Phone Number of Subcontractor, Supplier or Laborer	Type of Improvement Furnished	Total Contract Price	Amount Already Paid	Amount Currently Owng	Balance to Complete	Amount of Laborer WAges Due but Unpaid	Amount of Laborer Fringe Benefits and Withholdings Due but Unpaid
TOTALS:							

The contractor has not procured material from, or subcontracted with, any person other than those set forth and owes no money for the improvement other than the sums set forth.

I make this statement as the (contractor)(subcontractor) or as Agent of the (contractor)(subcontractor) to represent to the owner or lessee of the property and his or her agents that the property is free from claims of construction liens, or the possibility of construction liens, except as specifically set forth in this statement and except for claims of construction liens by laborers that may be provided under Section 109 of the Construction Lien Act, 1980 PA 497, MCL 570.1109.

WARNING TO OWNER OR LESSEE: AN OWNER OF THE PROPERTY SHALL NOT RELY ON THIS SWORN STATEMENT TO AVOID THE CLAIM OF A SUBCONTRACTOR, SUPPLIER OR LABORER WHO HAS PROVIDED A NOTICE OF FURNISHING OR A LABORER WHO MAY PROVIDE A NOTICE OF FURNISHING UNDER SECTION 109 OF THE CONSTRUCTION LIEN ACT, 1980 PA 497, MCL 570.1109 TO THE DESIGNEE OR TO THE OWNER OR LESSEE IF THE DESIGNEE IS NOT NAMED OR HAS DIED. IF THIS SWORN STATEMENT IS IN REGARD TO A RESIDENTIAL STRUCTURE, ON RECEIPT OF THE SWORN STATEMENT, THE OWNER OR LESSEE, OR THE OWNER OR LESSEE'S DESIGNEE MUST GIVE NOTICE OF ITS RECEIPT, EITHER IN WRITING, OR BY TELEPHONE, OR PERSONALLY, TO EACH SUBCONTRACTOR, SUPPLIER AND LABORER WHO HAS PROVIDED A NOTICE OF FURNISHING UNDER SECTION 109 OR, IF A NOTICE OF FURNISHING IS EXCUSED UNDER SECTION 108 OR 108A, TO EACH SUBCONTRACTOR, SUPPLIER, AND LABORER NAMED IN THE SWORN STATEMENT. IF A SUBCONTRACTOR, SUPPLIER WHO HAS PROVIDED A NOTICE OF FURNISHING OR WHO IS NAMED IN THE SWORN STATEMENT MAKES A REQUEST, TO THE OWNER, LESSEE, OR DESIGNEE SHALL PROVIDE THE REQUESTOR A COPY OF THE SWORN STATEMENT WITHIN 10 BUSINESS DAYS AFTER RECEIVING THE REQUEST.

DEPONENT SIGNATURE:

WARNING TO DEPONENT: A PERSON WHO GIVES A FALSE SWORN STATEMENT WITH INTENT TO DEFRAUD IS SUBJECT TO CRIMINAL PENALTIES AS PROVIDED IN SECTION 110 OF THE CONSTRUCTION LIEN ACT, 1980 PA 497, MCL 570.1110.

Subscribed and sworn to before me this _____ day of _____, 20____ .

Notary Public, _____ County, Michigan
My Commission Expires: _____

SWORN STATEMENT

STATE OF MI

} §

COUNTY OF

ISABELLA

COUNTY IN WHICH THE DOCUMENT IS BEING EXECUTED SHOULD BE LISTED HERE.

AN APPROPRIATE COMPANY REPRESENTATIVE, TITLE AND COMPANY NAME MUST BE LISTED.

JOHN SMITH, CFO (deponent), being sworn, states the following.

123 ELECTRIC COMPANY

(company name) is the (contractor) (subcontractor) for the improvement to the following real

property in ISABELLA, County Michigan, described as follows:

PROPER LEGAL DESCRIPTION OF THE PROJECT SHOULD BE LISTED, AS WELL AS THE COUNTY.

LOT 7, INDUSTRIAL PARK SOUTH, ISABELLA COUNTY, MICHIGAN

(legal description of property)

The following is a statement of each subcontractor, supplier and laborer, for whom payment of wages or fringe benefits and withholdings is due but unpaid, with whom the (contractor)(subcontractor) has (contracted)(subcontracted) for performance under the contract with the owner or lessee of the property, and the sums as of the date of this statement are correctly and fully set forth opposite their names.

ALL SUBCONTRACTORS AND MAJOR SUPPLIERS MUST BE LISTED. THIS INCLUDES YOUR COMPANY.

Name, Address & Phone Number of Subcontractor, Supplier or Laborer	Type of Improvement Furnished	Total Contract Price	Amount Already Paid	Amount Currently Owed	Balance to Complete	Amount of Laborer Wages Due but Unpaid	Amount of Laborer Fringe Benefits and Withholdings Due but Unpaid
ACME LUMBER	MATERIAL	\$5,000.00	\$1,000.00	\$2,000.00	\$2,000.00		
123 MAIN ST., ACME, MI 12345 PH: 989-555-1234							
SMITH PLUMBING	MATERIAL & LABOR	\$10,000.00		\$5,000.00	\$5,000.00	\$500.00	\$50.00
456 SOUTH ST., ACME, MI 12345 PH: 989-555-4578							
123 ELECTRIC COMPANY	MATERIAL & LABOR	\$50,000.00		\$25,000.00	\$25,000.00		
789 MAIN ST., ACME, MI 12345 PH: 989-555-9101							
TOTALS:		\$65,000.00	\$1,000.00	\$32,000.00	\$32,000.00		

TOTAL SHOULD MATCH TOTAL AMOUNT OF EXECUTED SUBCONTRACT.

The contractor has not provided any subcontracted with any person other than those set forth and owes no money for the improvement other than the sums set forth.

I make this statement as the (contractor)(subcontractor) of the property and his or her agents that the property is specifically set forth in this statement and except for the Construction Lien Act, 1980 PA 497, MCL 570.1109.

ANY AMOUNTS LISTED IN THIS COLUMN SHOULD HAVE ACCOMPANYING SIGNED UNCONDITIONAL WAIVERS IN SUPPORT OF AMOUNTS LISTED. IN THIS CASE A PARTIAL UNCONDITIONAL WAIVER OF LIEN IN THE AMOUNT OF \$1,000, FROM ACME LUMBER WOULD BE REQUIRED.

THIS TOTAL SHOULD MATCH TOTAL AMOUNT OF CURRENT DRAW REQUEST.

THIS COLUMN SHOULD RELECT THE TOTAL BALANCE TO COMPLETE ON CONTRACT.

WARNING TO OWNER OR LESSEE: AN OWNER OF THE PROPERTY OR LESSEE OF THE PROPERTY RELY ON THIS SWORN STATEMENT TO AVOID THE CLAIM OF A SUBCONTRACTOR, SUPPLIER OR LABORER WHO HAS PROVIDED A NOTICE OF FURNISHING OR A LABORER WHO MAY PROVIDE A NOTICE OF FURNISHING UNDER SECTION 109 OF THE CONSTRUCTION LIEN ACT, 1980 PA 497, MCL 570.1109 TO THE DESIGNEE OR TO THE OWNER OR LESSEE IF THE DESIGNEE IS NOT NAMED OR HAS DIED. IF THIS SWORN STATEMENT IS IN REGARD TO A RESIDENTIAL STRUCTURE, ON RECEIPT OF THE SWORN STATEMENT, THE OWNER OR LESSEE, OR THE OWNER OR LESSEE'S DESIGNEE MUST GIVE NOTICE OF ITS RECEIPT, EITHER IN WRITING, OR BY TELEPHONE, OR PERSONALLY, TO EACH SUBCONTRACTOR, SUPPLIER AND LABORER WHO HAS PROVIDED A NOTICE OF FURNISHING UNDER SECTION 109 OR, IF A NOTICE OF FURNISHING IS EXCUSED UNDER SECTION 108 OR 108A, TO EACH SUBCONTRACTOR, SUPPLIER, AND LABORER NAMED IN THE SWORN STATEMENT. IF A SUBCONTRACTOR, SUPPLIER WHO HAS PROVIDED A NOTICE OF FURNISHING OR WHO IS NAMED IN THE SWORN STATEMENT MAKES A REQUEST, TO THE OWNER, LESSEE, OR DESIGNEE SHALL PROVIDE THE REQUESTOR A COPY OF THE SWORN STATEMENT WITHIN 10 BUSINESS DAYS AFTER RECEIVING THE REQUEST.

John Smith

DEPONENT SIGNATURE: JOHN SMITH, CFO, 123 ELECTRIC CO.

WARNING TO DEPONENT: A PERSON WHO GIVES A FALSE SWORN STATEMENT WITH INTENT TO DEFRAUD IS SUBJECT TO PENALTIES AS PROVIDED IN SECTION 110 OF THE CONSTRUCTION LIEN ACT, 1980 PA 497, MCL 570.1110.

SIGNATURE OF DEPONENT NAMED ABOVE IS REQUIRED. THE NAME OF SIGNOR SHOULD BE PRINTED CLEARLY BELOW THE SIGNATURE.

Subscribed and sworn to before me this 31st day of December, 2021.

Jane Doe

Notary Public, ISABELLA County, Michigan
My Commission Expires: 10/7/26

NOTARY INFORMATION AND SIGNATURE IS REQUIRED.



J. RANCK ELECTRIC, INC.

1993 Gover Parkway
Mt. Pleasant, MI 48858
Phone: (800) 792-3822 • Fax (989) 775-8830



SUBCONTRACTOR MONTHLY PROGRESS PAYMENT REQUEST & RELEASE

Vendor: ACME LUMBER COMPANY
Address: 123 MAIN STREET
ACME, MI 12345

Through: 12/31/23

Job Name: NAME OF PROJECT
Job Address: JOB ADDRESS
CITY, STATE, ZIPCODE

JRE SUBCONTRACT NO.
123456201

Partial Unconditional Waiver and Release

I/We have a contract with **J. Ranck Electric, Inc.** to provide material/labor for the improvement to the property described as **NAME OF PROJECT**, and hereby waive my/our construction lien in the amount of \$0.00 for labor, services, equipment, or materials provided through 12/31/23.

This waiver, together with all previous waivers, if any, does/does not (circle one) cover all amounts due to me/us for contract improvements provided through the date shown above.

ACME LUMBER COMPANY

Company Name

John Smith

Signature of Lien Claimant

John Smith, President
Name and Title

12/31/23
Date Signed



J. RANCK ELECTRIC, INC.

1993 Gover Parkway
Mt. Pleasant, MI 48858
Phone: (800) 792-3822 • Fax (989) 775-8830



SUBCONTRACTOR MONTHLY PROGRESS PAYMENT REQUEST & RELEASE

Vendor:

Address:

Through:

Job Name:

Job Address:

JRE SUBCONTRACT NO.

Partial Unconditional Waiver and Release

I/We have a contract with **J. Ranck Electric, Inc.** to provide material/labor for the improvement to the property described as _____, and hereby waive my/our construction lien in the amount of _____ for labor, services, equipment, or materials provided through _____.

This waiver, together with all previous waivers, if any, does/does not (circle one) cover all amounts due to me/us for contract improvements provided through the date shown above.

Company Name

Date Signed

Signature of Lien Claimant

Name and Title



J. RANCK ELECTRIC, INC.

1993 Gover Parkway
Mt. Pleasant, MI 48858
Phone: (800) 792-3822 • Fax (989) 775-8830



SUBCONTRACTOR MONTHLY PROGRESS PAYMENT REQUEST & RELEASE

Vendor: ACME LUMBER COMPANY
Address: 123 MAIN STREET
ACME, MI 12345

Through: 12/31/23

Job Name: NAME OF PROJECT
Job Address: JOB ADDRESS
CITY, STATE, ZIPCODE

JRE SUBCONTRACT NO.
123456201

Full Unconditional Waiver and Release

My/Our contract with **J. Ranck Electric, Inc.** to provide material/labor for the improvement to the property described as **NAME OF PROJECT**, having been fully paid and satisfied, all my/our construction lien rights against such property are hereby waived and released.

12/31/23
Date Signed

ACME LUMBER COMPANY
Company Name

John Smith
Signature of Lien Claimant

John Smith, President
Name and Title



J. RANCK ELECTRIC, INC.

1993 Gover Parkway
Mt. Pleasant, MI 48858
Phone: (800) 792-3822 • Fax (989) 775-8830



SUBCONTRACTOR MONTHLY PROGRESS PAYMENT REQUEST & RELEASE

Vendor:

Address:

Through:

Job Name:

Job Address:

JRE SUBCONTRACT NO.

Full Unconditional Waiver and Release

My/Our contract with **J. Ranck Electric, Inc.** to provide material/labor for the improvement to the property described as _____, having been fully paid and satisfied, all my/our construction lien rights against such property are hereby waived and released.

Company Name

Date Signed

Signature of Lien Claimant

Name and Title

**ATTACHMENT "E" TO SUBCONTRACT AGREEMENT
OFCCP REQUIREMENTS**

NOTE: THIS FORM IS ONLY TO BE COMPLETED ON FEDERALLY FUNDED JOBS IF SUBCONTRACT IS OVER \$10,000

Subcontract Number	<hr/>
Job Number	<hr/>
Job Name/Location	<hr/>
Subcontractor	<hr/>
Mailing Address	<hr/>
City/State/Zip Code	<hr/>
Telephone Number	<hr/>
Fax Number	<hr/>
Subcontractor TIN	<hr/>
Subcontract Amount	<hr/>
Subcontract Date	<hr/>
Estimated Start Date	<hr/>
Estimated Completion Date	<hr/>
Federal Contract Number	<hr/>

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. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) ► _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
	5 Address (number, street, and apt. or suite no.) See instructions.	Requester's name and address (optional) J. RANCK ELECTRIC, INC. 1993 GOVER PARKWAY MT PLEASANT, MI 48858
	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									
				-				-	
or									
Employer identification number									
				-					

Part II Certification

Under penalties of perjury, I certify that:

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

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

Sign Here	Signature of U.S. person ►	Date ►
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General Instructions

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

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

Purpose of Form

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

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

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

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

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.

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit www.irs.gov/IdentityTheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

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