

Subcontractor Information Packet

Thank you for your interest in becoming one of our subcontractors. We have prepared a package that you will need to complete before we will consider using your services. Please call 720-883-8689 if you have any questions on any portion of this packet.

The following documents are enclosed:

- Subcontractor Information Form
- Subcontractor Rules and Conditions
- Subcontractor Invoice/Payment Procedures
- Request for Taxpayer Identification Number (W-9)
- Insurance Minimum Requirements

Please return these documents properly filled out and signed at your earliest convenience to the following:

Scan & Email to: scott@regalcontractinginc.com or Fax it to: 720-452-9050

Subcontractor Information Form

Please print all information on all forms except where signature is required

Company Name: _____

Social Security or Federal Tax ID Number: _____

Company Type:

Sole Proprietor: Partnership: Corporation: Limited Liability Company:

Other: _____

Years in Business: _____

Owners Name: _____

Address: _____

City: _____ State: _____ Zip: _____

Mailing Address (If Different): _____

City: _____ State: _____ Zip: _____

Bus Phone: _____ Cell Phone: _____

Fax #: _____ Email: _____

Owner 2 Name: _____ Cell Phone: _____

Trades Performed: _____

All subcontractors must carry general liability insurance with the minimum limits that Regal Contracting, Inc. requires (see Insurance Minimum Requirements). All subcontractors that do not work alone (Sole Proprietor) must carry Workman's Compensation Insurance. Certificates of Liability and Worker's Compensation Insurance must be provided to Regal Contracting, Inc. before you can start work. Regal Contracting, Inc. must be listed as the certificate holder and additionally insured on your general liability policy, and as a certificate holder on your Worker's Compensation Insurance policy.

Independent contractors or subcontractors agree in writing, to defend, indemnify, and hold harmless Regal Contracting, Inc. and its affiliates, subsidiaries, directors, officers, employees, agents, and their representatives from and against all claims, damages, losses, and expenses attributable to, resulting from, or arising out of the independent contractor's or subcontractor's operations performed for Regal Contracting, Inc. caused in whole or in part by any act or omission of the independent contractor or subcontractor or any one directly or indirectly employed by any of them whose act(s) may be liable, regardless of whether or not it is caused in part by Regal Contracting, Inc.

I have read and agree to the terms stated above this _____ day of _____, 20____.

By: _____
(Print Name) (Signature)

Subcontractor Rules & Conditions

To be a subcontractor of Regal Contracting, Inc. (Regal), these Rules and Guidelines must be adhered to at all times.

General Rules:

1. All subcontractors shall provide completed W-9 forms, Certificates of Insurance and any other forms as required by Regal prior to receiving any projects and/or payments. These documents shall be updated annually with Regal prior to expiration.
2. Subcontractors shall, at their own expense and at all times during the performance of services shall maintain General Liability Insurance, Workers' Compensation Insurance and Automotive Liability Insurance as listed on the Subcontractor Minimum Insurance form. These documents shall be updated annually with Regal prior to expiration.
3. All subcontractors must employ an adequate work force to insure that all work contracted for is started, performed and completed on or ahead of schedule.
4. Problems of any kind that could result in a slow-down of job progress shall be reported to Regal immediately.
5. Subcontractor shall comply with all applicable laws as required by the State of Colorado and OSHA.
6. Subcontractor shall Warranty all work performed to Regal and its clients as stated on the Work Order form.
7. Subcontractor shall furnish all tools, machinery, and labor to fully complete the work contracted to perform.
8. Subcontractor shall submit any invoices to Regal per the contract documents Payment Schedule.
9. Invoices that do not meet the Payment schedule agreed upon will be rejected.
10. Payments to subcontractors will only be released once a conditional/unconditional lien release is signed by the subcontractor.
11. Subcontractors shall not share any project information including pricing and/or scope of work with anyone for any reason unless approved by Regal. If asked, you are required to have them contact Regal for any information.
12. Subcontractors shall not solicit jobs from a Regal client/property or while on a Regal project except for Regal.
13. All subcontractors will be required to fill out an annual master contract and all projects throughout the year will have a work order contract for the subcontractor to sign per project. Upon approval of the subcontractor packet, the master contract will then be sent out for review and agreement.

Job Site Rules

In keeping with Regal's intention to provide a safe working environment for all its employees, agents, subcontractors, and material and equipment suppliers, Regal enforces the following set of rules and conditions, concerning safety, health, cleanliness, security, and organization.

1. All subcontractors (except pre-approved subcontractors like electricians, plumbers and qualified trades persons) shall not wear your company branded clothing or arrive on site in your company branded vehicles. You are to represent Regal at all times while onsite.

2. All subcontractors must designate a job Superintendent for the purpose of negotiations and meetings.
 - a. There must be a qualified Foreman, able to speak English, designated to the jobsite and onsite at all times while under your contract is being performed.
 - b. All negotiations, trouble-shooting and communications must be between Regal and the designated job Superintendent or Foreman only and not with the subcontractor employees.
 - c. Subcontractor's job Superintendent and/or Foreman will engage in any and all project walkthroughs and required by Regal to include: pre-construction walks, partial completion walks, final walks, owner walks, unit walks, etc.
 - d. Subcontractor shall contact the Regal designated Project Manager daily with a progress report about the project letting him/her know what was completed that day, any problems discovered or issues that might delay the project, and estimate time of completion. This can be done by phone, fax or e-mail.
3. Smoking is not permitted in any building, enclosed space, or within 100 feet of any work area on all Regal job sites.
4. There shall be no loud radios. If contractors wish to listen to the radio, please use discretion and have it only as loud as can be heard in your immediate work area. Please respect the rights of all non- Regal project personnel and residents.
5. All persons shall be treated with respect at all times. There shall be no whistling, cat-calling, or any demeaning act at any time.
6. All job site debris and materials shall be picked up and/or disposed of on a daily basis. Any dumpsters or trash cans that are not directly related to the designated Regal project shall not be used at any time unless authorized directly for the Regal Project Manager.
7. All phone calls by the subcontractor and its personnel shall be kept to a minimum as to not distract from safety awareness and/or job performance.
8. Subcontractor personnel work schedules including start and finish times will be provided by Regal on each project and shall be adhered to at all times unless approved by Regal.
9. All staging and storage of materials and tools are to take place in assigned areas only as provided by Regal.
10. Subcontractors and its personnel are not allowed to bring his/her friends or family members on any Regal job sited without authorization.

Safety Rules:

1. Any chemical and/or substance that impairs your ability to operate in a safe function are strictly prohibited on all Regal job sites. Anyone found to possess, sell or use alcohol/drugs or any other controlled substance at any Regal job site will be subject to immediate removal from the job site and the subcontractor could be terminated. It is the responsibility of the subcontractor to enforce this policy while on Regal job site and reporting the same to Regal.
2. Subcontractor and its personnel shall dress in appropriate manner as required by OSHA, Regal and project Owner.
3. Subcontractor shall observe and follow all OSHA rules and guidelines. It is the responsibility of the subcontractor to be knowledgeable of all current OSHA rules and guidelines for their discipline of work. It is also the responsibility of the subcontractor to enforce this policy with its personnel while on any Regal job and could be terminated from the project for violating OSHA rules and guidelines.
4. The subcontractor shall ensure that applicable personnel have received the necessary training on hazards relevant to the contracted project including but not limited to: OSHA rules, EPA's Lead

Regal Contracting, Inc.

Renovation, Repair and Painting rules, fall protection, confined space entry, fire extinguisher usage, emergency actions plans, ladder safety and proper usage, electrical safety, heat illness prevention and first aid.

5. The subcontractor shall hold weekly job site safety meetings and provide documentation to the designated Regal Project Manager or office staff.

Specific Projects may have additional rules for forms specific to that project. If so, it will be a requirement of the subcontractor to read and sign those documents.

I have read, understand, and agree to all rules and conditions listed within this document.

Date: _____

Printed Name: _____

Signature: _____

Title: _____

Company: _____

Subcontractor Invoice/Payment Procedures

Below you will find the requirements for submitting invoices and receiving payments. These procedures must be followed for any invoice to be considered a valid invoice. If these procedures are not adhered to on each invoice, the affected invoice(s) will be cancelled until it is submitted correctly.

Procedures for submitting an invoice:

1. All Subcontractors submitting invoices for payment will be required to submit them only after the designated work is completed unless it is an Initial Down Payment Invoice.
2. Submit invoices for the agreed upon amount(s) only and per contract agreement.
3. All invoices **MUST** include a Notarized Conditional Lien Waiver. Any invoice that does not include this will be considered invalid and will not be paid.
4. Invoice must include: your company name, address, phone number, date, job/contract number, work completed, amount billed, full contract amount, previous billed amount and balance remaining on contract.
5. These procedures could differ from contract to contract. Please check your contract to make sure you understand the invoice requirements for your specific contract.
6. If Regal Contracting receives incomplete invoices and/or the amounts are not accurate, the invoice will be considered invalid and will not be processed until a valid invoice is received and verified.

Regal Contracting payment procedures:

1. All subcontractors are paid on **Net 30** day terms from the date of receipt of the invoice and it is verified to be accurate.
2. Regal Contracting pays its subcontractors every other Friday. All invoices will be paid on the Friday following the Net 30 day period.
3. Regal Contracting will **hold 10% of ALL final payments for 60 Days as retainage**. The final retainage 10% will be paid on the Friday following the 60 day period. This retainage payment may be waived and is at the discretion of Regal Contracting.
4. Invoice and Retainage payments will be mailed out on the appropriate Fridays unless other arrangements have been approved. If you would like to pick up your payment, this must be coordinated with Scott Alexander and he will work out the details with you.

If you have any questions regarding billings or lien releases, please contact Scott Alexander.

Thank you for your cooperation!

Subcontractor Insurance Requirements

(You must have at LEAST this much coverage)

General Liability Insurance Requirements

Each Occurrence	\$1,000,000
Fire Damage (any one fire)	\$100,000
Medical Exp (any one person)	\$5,000
Personal and Adv injury	\$1,000,000
General Aggregate	\$1,000,000
Products – Comp-Op Aggregate	\$1,000,000

Workers' Compensation Requirements

Employers Liability – Each Accident	\$100,000
Employers Liability Disease – Policy Limit	\$500,000
Employers Liability Disease – Each Employee	\$100,000

Automotive Insurance Requirements

Owner of any vehicle on a Regal Contracting project must have current Automotive Insurance in place that includes Bodily Injury & Property Damage Liability.

Regal Contracting, Inc. must be listed as additional insured on your provided Certificate of Insurance!

All documents shall be kept current and updated. Regal Contracting shall also be notified by your insurance company if there are any changes or cancellations of your policy. The subcontractor shall inform your insurance agent of these requirements.

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)	
	Business name, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) ▶	
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	
	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 your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number
or
Employer identification number

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

Part II Certification

Under penalties of perjury, I certify that:

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

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

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

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

Purpose of Form

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

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

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.

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

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

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

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

The person who gives 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 is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,

- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

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

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

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

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

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

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

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

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,

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

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

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

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

Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your income tax return on the “Name” line. You may enter your business, trade, or “doing business as (DBA)” name on the “Business name” line.

Limited liability company (LLC). Check the “Limited liability company” box only and enter the appropriate code for the tax classification (“D” for disregarded entity, “C” for corporation, “P” for partnership) in the space provided.

For a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Regulations section 301.7701-3, enter the owner’s name on the “Name” line. Enter the LLC’s name on the “Business name” line.

For an LLC classified as a partnership or a corporation, enter the LLC’s name on the “Name” line and any business, trade, or DBA name on the “Business name” line.

Other entities. Enter your business name as shown on required federal tax documents on the “Name” line. 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 the “Business name” line.

Note. You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the “Exempt payee” box in the line following the business name, sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following payees are exempt from backup withholding:

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 possession of the United States, or any of their political subdivisions or instrumentalities,
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation,
7. A foreign central bank of issue,
8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
9. A futures commission merchant registered with the Commodity Futures Trading Commission,
10. A real estate investment trust,
11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
12. A common trust fund operated by a bank under section 584(a),
13. A financial institution,
14. A middleman known in the investment community as a nominee or custodian, or
15. A trust exempt from tax under section 664 or described in section 4947.

The chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 7

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

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

Part I. Taxpayer Identification Number (TIN)

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

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

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited liability company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

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

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

If you are asked to complete Form W-9 but do not have a TIN, 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 domestic entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

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

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt payees, see *Exempt Payee* on page 2.

Signature requirements. Complete the certification as indicated in 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 to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

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

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, social security number (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.

Call the IRS at 1-800-829-1040 if you think your identity has been used inappropriately for tax purposes.

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

Protect yourself from suspicious emails or phishing schemes.

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

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

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

Visit the IRS website at www.irs.gov to learn more about identity theft and how to reduce your risk.

What Name and Number To Give the Requester

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

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 second name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

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.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax 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. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.

Declaration of Independent Contractor Status Form

We certify UNDER PENALTY OF PERJURY that: (name and trade name) _____
performing (type of work) _____
Social Security or Federal Employer Identification # _____
Address: _____ Phone: _____
is an independent contractor (IC) and is not an employee of the following policyholder (PH): _____
Address: _____ Policy # _____ Phone: _____

We also certify, by OUR initials WHERE APPLICABLE, that the above business for which the above individual performs services meet the following criteria:

- IC ____ PH ____ 1. The business DOES NOT require the individual to work ONLY for the business for whom services are performed (except that the individual may DECIDE to work only for the business for a definite period);
- IC ____ PH ____ 2. The business DOES NOT establish a quality standard for the individual (except that the business may provide plans and specifications regarding work but cannot oversee the actual work or instruct the individual as to how work will be performed);
- IC ____ PH ____ 3. The business DOES NOT pay the individual a salary or an hourly rate instead of a fixed or contract rate;
- IC ____ PH ____ 4. The business DOES NOT terminate the work or the service provided during the contract period unless the individual violates the terms of the contract or fails to produce a result that meets the specifications of the contract;
- IC ____ PH ____ 5. The business DOES NOT provide more than minimal training for the individual;
- IC ____ PH ____ 6. The business DOES NOT provide tools or benefits to the individual (except that materials and equipment may be supplied);
- IC ____ PH ____ 7. The business DOES NOT dictate the time of performance (except that a completion schedule and a range of agreeable work hours may be established);
- IC ____ PH ____ 8. The business DOES NOT pay the individual personally instead of making payment or checks payable to the trade or business name of the individual;
- IC ____ PH ____ 9. The business DOES NOT combine the business operations in any way with the individual's business operations instead of maintaining all such operations separately and distinctly.

CERTIFICATION BY INDEPENDENT CONTRACTOR

THE INDEPENDENT CONTRACTOR UNDERSTANDS THAT HE/SHE:

- WILL NOT BE ENTITLED TO ANY WORKERS' COMPENSATION BENEFITS IN THE EVENT OF INJURY.**
- IS OBLIGATED TO PAY ALL FEDERAL AND STATE INCOME TAX ON ALL MONEY EARNED WHILE PERFORMING SERVICES FOR THE BUSINESS.**
- IS REQUIRED TO PROVIDE WORKERS' COMPENSATION INSURANCE FOR ALL WORKERS THAT HE/SHE HIRES.**

Independent Contractor Signature _____ Title _____ Social Security # _____
STATE OF COLORADO, COUNTY OF _____
Subscribed and sworn before me by _____ this ____ day of _____, _____
Commission expires: _____

NOTARY PUBLIC

Acceptance of the Independent Contractor named on this form does not change any party's responsibility under the Workers' Compensation Act. If individuals or organizations hired or contracted by the Independent Contractor are not covered by other workers' compensation insurance, the policyholder specified on this form will be charged premium for coverage of those individuals or organizations.

CERTIFICATION BY BUSINESS

I certify that I am authorized by the business listed above to state that all of the information on this form is true and accurate. I understand that if the above person does not qualify for independent contractor status, the proper premium can be assessed.

Signature _____ Title _____
STATE OF COLORADO, COUNTY OF _____
Subscribed and sworn before me by _____ this ____ day of _____, _____
Commission expires: _____

NOTARY PUBLIC