

Staff Report

TO: Board of Directors

FROM: Monica Reyes, Director of Recreation

DATE: March 12, 2025

SUBJECT: 2025 Talmo & Associates Inc. Contact (Consent)

RECREATION

RECOMMENDATION:

Approve a contract to Talmo & Associates Inc. for the 2025 campground temporary workforce in the amount of \$420,000 and authorize the General Manager to execute the appropriate documents.

BACKGROUND:

Each year throughout the month of May NID's Recreation Department hires 30 - 35 temporary employees to work at its campgrounds for the summer season. The temporary employees are hired for several different positions within the campgrounds, most work a five-day, 40-hour week, pay range between \$16.50 - \$18.00 per hour. For 2025 temporary assignments will start in early-May and layoffs begin in mid-September.

Hiring a large number of employees for a four to five-month assignment is difficult, NID's Recreation and Human Resources Department work together with a temporary employment agency to accomplish this task. The past two years, staff has worked with Talmo & Associates Inc., formally Blue Ribbon, the transition has been seamless and our working relationships, assurances and commitments remained the same as years past.

BUDGETARY IMPACT:

The 2025 Recreation Operating Budget includes \$420,000 in account 30250-52609 for temporary labor for the 2025 Recreation season.

MR

Attachments: (1)

- Talmo & Associates Inc. 2025 Contract



NEVADA IRRIGATION DISTRICT

(Est. 1921)

CONSULTING SERVICES AGREEMENT

Temporary Staffing Services (30250-52609)

This AGREEMENT, made and entered into this _____ day of _____, _____ by and between NEVADA IRRIGATION DISTRICT, hereinafter referred to as the "DISTRICT", whose address is 1036 W. Main Street, Grass Valley CA 95945, and **Talmo and Associates Inc.**, hereinafter referred to as the "CONSULTANT", whose address is 385-b Nevada Street, Auburn, CA 95603. DISTRICT and CONSULTANT may also be referred to each as a "Party" or collectively as "Parties."

WITNESSETH

WHEREAS the DISTRICT has an ongoing need for consulting services for recruitment, selection and payroll relating to the need for temporary and seasonal staff ("Temporary Staffing"); and

WHEREAS CONSULTANT has the necessary experience to assist DISTRICT by providing qualified temporary/seasonal candidates for temporary assignments as outlined in the scope of work for the Temporary Staffing; and

WHEREAS the CONSULTANT will ensure that the personnel assigned to as temporary and seasonal staff meet DISTRICT requirements as outlined in every TASK ORDER;

WHEREAS, DISTRICT wishes to engage the services of CONSULTANT;

NOW, THEREFORE, the DISTRICT and the CONSULTANT, for the consideration hereinafter named, agree as follows:

ARTICLE I - CONSULTANT'S SERVICES: The CONSULTANT shall perform services requested by the DISTRICT as directed by a written TASK ORDER from the DISTRICT, of which is attached hereto as EXHIBIT A and incorporated herein by this reference. Each TASK ORDER shall outline the scope of services to be performed, state the time within which the work is to be completed, delineate any special conditions, state the fee or the method of determining the fee, state the time of payment of the fee, and authorize the CONSULTANT to proceed, and be executed by an authorized representative of CONSULTANT. Subsequent TASK ORDERS may be executed after the date of this agreement as amendments. Once approved, executed, and upon written acceptance by CONSULTANT of TASK ORDERS from the DISTRICT said TASK ORDER shall constitute an authorization to CONSULTANT to proceed in accordance with its terms.

ARTICLE II - CONSULTANT'S FEE: For services performed under a TASK ORDER, the CONSULTANT shall be compensated on a time and materials basis, as delineated in the TASK ORDER.

All work performed on a time and materials basis will be reimbursed in accordance with the compensation schedule set forth in EXHIBIT B attached hereto and incorporated herein by this reference. CONSULTANT will provide accurate time sheets and submit those time sheets with each pay request to the DISTRICT.

Compensation shown on EXHIBIT B will remain in effect until at least December 31, 2025. After that date, if a change in hourly charges occurs, the CONSULTANT will file with the DISTRICT the updated charges for DISTRICT approval. CONSULTANT shall provide not less than thirty (30) days advance notice of the effective date of such changes. Any changes to be applied to outstanding time and material TASK ORDERS shall not be effective unless approved by DISTRICT. The DISTRICT shall not unreasonably withhold or delay approval of reasonable changes. Changes in hourly charges shall not apply to fixed fee TASK ORDERS. Nothing in this Paragraph shall limit DISTRICT's rights to terminate this AGREEMENT without cause under ARTICLE V. Notwithstanding the foregoing, changes in the compensation schedule shown in EXHIBIT B will not be made more frequently than annually.

If the TASK ORDER carries a not-to-exceed limit, that limit shall not be exceeded without prior approval of the DISTRICT. The CONSULTANT shall not undertake assignments, either directly or indirectly, from DISTRICT if CONSULTANT believes such assignment represents work outside the scope of work contained in the approved TASK ORDER without first notifying DISTRICT in writing of such beliefs, and without receiving written authorization to proceed with such out-of-scope work. CONSULTANT shall, if requested by DISTRICT, provide personnel to appear before DISTRICT's governing body and/or a committee thereof regarding any claims of additional compensation, or a claimed exceedance of the not-to-exceed amount. Such appearance(s) and preparation therefore shall not be claimed as additional work or work outside the scope of assigned tasks.

ARTICLE III - PAYMENT FOR SERVICES: For services performed under a time-and-material, or a fixed-fee basis, the CONSULTANT will invoice the DISTRICT on a monthly basis. Invoices for payments covered by time-and-material not-to-exceed TASK ORDERS shall include, along with the current billing amount, the total amount billed previously, and the amount remaining on the not-to-exceed amount. Payments covering fixed fee TASK ORDERS will be based on percent complete of the TASK ORDERS.

ARTICLE IV - COMPLETION OF SERVICES: The CONSULTANT agrees that CONSULTANT will do all work within the time required of CONSULTANT as set forth in each TASK ORDER, but it is agreed between the parties to this AGREEMENT that the CONSULTANT cannot be responsible for delays occasioned by factors beyond CONSULTANT's control. Delays caused by actions or inactions of CONSULTANT's employees, or sub-consultants or suppliers to CONSULTANT shall not, in and of themselves, be considered factors outside the control of CONSULTANT.

ARTICLE V - TERMINATION OF AGREEMENT: The DISTRICT may terminate this AGREEMENT without cause by giving 15-days' written notice to CONSULTANT provided, however; the CONSULTANT shall be compensated for all work done to the date of the termination, computed on a time-and-material cost basis beginning from the last paid invoice. Nothing herein shall deprive DISTRICT of its right to set off its damages against amounts claimed by CONSULTANT in the event of termination for cause.

All work accomplished prior to termination shall be the property of, and be given to, the DISTRICT. If no notice of termination is given, relationships and obligations created by this AGREEMENT shall be terminated upon completion of the applicable requirements of this AGREEMENT, including provision of all deliverables, whether draft or final, in electronic and paper form, required under the Agreement. Final payment can be withheld until all deliverables are provided.

ARTICLE VI - CONSULTANT'S RESPONSIBILITY AND STANDARD OF CARE: The CONSULTANT agrees that CONSULTANT's services shall be performed to the standard of an

expert in the field for which CONSULTANT was retained. Notwithstanding the foregoing, the parties agree that estimated construction costs furnished by the CONSULTANT are estimates only, and the CONSULTANT is not retained to provide a guaranteed cost of construction and is not responsible for fluctuations in cost factors.

CONSULTANT shall at all times employ qualified, experienced, employees and sub-consultants in the performance of this AGREEMENT. CONSULTANT will be responsible for compliance with all applicable laws, rules and regulations governing the employment of personnel engaged by CONSULTANT, including personnel employed by any of CONSULTANT's sub-consultants, including without limitation the payment of prevailing wages on public works projects, if applicable. Nothing herein shall restrict CONSULTANT from contesting the determination of the State of California regarding the applicability of such laws.

ARTICLE VII - EXPERT TESTIMONY: It is agreed that, in the event of any legal or other controversy where the DISTRICT requests the services of the CONSULTANT in providing expert testimony in connection with this project, except to the extent such suits or claims by third parties against the DISTRICT arise out of errors or omissions of the CONSULTANT, the DISTRICT shall pay the CONSULTANT for expert witness services and testimony rendered in regard to such legal or other controversy, including costs of preparation for the controversy, on a time-and-material basis in addition to other sums of money payable under this AGREEMENT.

ARTICLE VIII - CONFIDENTIALITY: All deliverables, whether in electronic or other form, and other written and electronic work or related material provided by CONSULTANT that is required by the DISTRICT to interpret and fully use such deliverables shall be considered the unrestricted property of the DISTRICT.

ARTICLE IX – INDEPENDENT CONTRACTOR: CONSULTANT enters into this AGREEMENT as an independent contractor and not as a DISTRICT employee. Nothing in this AGREEMENT shall be inconsistent with this relationship or status.

ARTICLE X – INDEMNIFICATION AND DEFENSE: CONSULTANT shall indemnify and hold District harmless against claims, liability, or loss for injury or death to person, destruction or damage to or loss of use or diminution in value of property, injury to the environment, economic loss, or fines or penalties, and for associated legal costs, fees, and expenses including attorney and consultant fees, arising out of or relating to CONSULTANT's services (Claims).

This duty to indemnify shall not extend to Claims to the extent caused by the willful misconduct or active negligence of District. In such case, the obligation to indemnify shall be reduced proportionately by the percentage to which District's willful misconduct or active negligence caused, or contributed to the cause of, the Claim. This duty to indemnify shall extend to Claims by any employee of CONSULTANT or its subcontractors or suppliers.

In addition to and separate from its duty to indemnify, CONSULTANT shall defend District against suits, actions, or proceedings founded upon Claims. This duty to defend arises upon the commencement of the suit, action, or proceeding founded upon Claims and exists irrespective of any obligation of CONSULTANT to indemnify.

CONSULTANT's duties to indemnify and defend are not limited in scope or amount to insurance required by this Agreement.

CONSULTANT's duties to indemnify and defend shall survive the completion of the CONSULTANT's work.

ARTICLE XI – INSURANCE: CONSULTANT shall procure and maintain the insurance coverage as set forth in EXHIBIT C, attached herewith, and CONSULTANT shall provide a Certificate of Insurance to DISTRICT within 14 days of execution of this Agreement, naming DISTRICT as Additional Insured, for the term of this Agreement.

ARTICLE XII - ADDITIONAL PROVISIONS: Any and all alterations, modifications, changes, or additions to the terms and provisions of this AGREEMENT that may affect the liability, duties, or responsibilities of either Party hereto is not valid and shall not be effective without first receiving written consent to such change, alteration, modification, or addition from the other Party.

ARTICLE XIII – PROPRIETARY DATA: All information, data, or systems (“work”) will be provided such that they will stand alone, such that the work does not require purchase of other information, programs, or systems necessary for the unrestricted use of the work to meet the needs of the DISTRICT. CONSULTANT shall advise DISTRICT in advance of undertaking any work if any propriety system is to be used by CONSULTANT. If such notice is not given, the system, programs, or method used by the CONSULTANT shall not be deemed proprietary. If a propriety system is used, a minimum of one copy of the information or program will be provided with the contract unless DISTRICT already has the system or more than one copy is provide with the contract.

ARTICLE XIV – MARK UP AND REIMBURSEMENTS: If a markup is to be applied to reimbursements and overhead as part of CONSULTANT’s proposal, CONSULTANT will be compensated for such reimbursement and overhead markup applied to direct or indirect expenses as shown below:

(a) DISTRICT will pay a maximum of 5-percent markup, including markup applied to any contract for sub-contractors, or unless a lower markup is specified in the proposal. This 5- percent is not cumulative in that the DISTRICT will not pay markup on mark up. Bids/proposals shall provide these costs in the bid/proposal provided to the DISTRICT. If such costs are not included at that time, they shall not be charged during the course of the work.

(b) DISTRICT will not pay CONSULTANT for out of pocket expenses such as local travel, mileage, car rental, meals, phone calls, data management, and other overhead incidentals unless specifically accepted as part of the proposal costs. DISTRICT will pay for reproducing of documents, copying costs, postage, and courier delivery (requested by DISTRICT) at the rate and quantity described in the Proposal, or reimbursed for the actual out-of-pocket expenses, without mark-up, if not included in the Proposal.

(c) The DISTRICT will not pay for any equipment or equipment rental needed to complete the work such as GPS units, survey equipment, and computers.

(d) Products purchased or provided by the CONSULTANT at the DISTRICT’s request such as software, hardware and supplies will be billed at cost plus applicable shipping, handling, and taxes, without markup.

ARTICLE XV – NOTICES: Any notice required to be given by one Party to the other Party shall be sufficient if given in writing, mailed via registered or certified mail, postage prepaid, addressed as respectively indicated, or at such other place as the applicable party may from time to time designate by written notice. Notice shall be deemed given upon deposit in the US Mail.

A. To the CONSULTANT addressed to:

Sandy Montero, General Manager
Talmo and Associates Inc.
350 Crenshaw Blvd, Suite A204
Torrance, CA 90503

B. To the DISTRICT addressed to:

Jennifer Hanson, General Manager
Nevada Irrigation District
1036 West Main Street
Grass Valley, CA 95945-5424

ARTICLE XVI - SUCCESSORS AND ASSIGNS: CONSULTANT agrees and understands that DISTRICT is retaining the services of CONSULTANT based on the unique experience and expertise of CONSULTANT and the professional experience and expertise of the personnel, including sub-consultants, who CONSULTANT has advised DISTRICT will be assigned to the Project. CONSULTANT has studied the project as part of its proposal and commits that it has the staff and resources to complete the Project. Therefore, CONSULTANT shall not assign its interest in this AGREEMENT, nor voluntarily change, reassign, or redeploy those key personnel and sub-consultants assigned to the Project, without the express, prior approval of DISTRICT, which approval shall be within the DISTRICT's sole and unlimited discretion. Subject to such rights of the DISTRICT and the limitations on assignment by CONSULTANT, this AGREEMENT shall be binding upon the heirs, successors, executors, administrators, and assigns of DISTRICT and CONSULTANT. No assignment by CONSULTANT shall relieve CONSULTANT of its obligations hereunder without the express, written release, of DISTRICT.

ARTICLE XVII – MERGER: This Agreement constitutes the final agreement between the parties. It is the complete and exclusive expression of the parties' agreement on the matters contained in this Agreement. All prior and contemporaneous negotiations and agreements between the parties on the matters contained in this Agreement are expressly merged and superseded by this Agreement. In entering into this Agreement, neither party has relied upon any statement representation, warranty, or agreement of the other party except for those expressly contained in this Agreement.

ARTICLE XVIII – AMENDMENT: The Parties may not amend this Agreement, except by written agreement of the parties.

ARTICLE XIX - QUALITY ASSURANCE: All materials, including documents, drawings, and maps prepared by CONSULTANT shall be of the highest professional quality and standard. CONSULTANT shall proofread all documents to be delivered to DISTRICT, and shall ensure, without limitation, that such materials are free of spelling, grammar, punctuation, and syntax errors. If CONSULTANT fails to deliver error-free materials, DISTRICT reserves the right to identify revisions and require the CONSULTANT to revise and resubmit the document to the DISTRICT for further review. None of the costs for corrections or resubmittal, such as labor and printing, shall be charged to the DISTRICT.

ARTICLE XX – HANDLING OF PROJECT RELATED INFORMATION: CONSULTANT and its subcontractors or employees shall not promote, distribute, or present materials or information concerning this project without the expressed permission of the General Manager or his assigns. Requests for information on this project shall be approved by the DISTRICT prior to release.

IN WITNESS WHEREOF, the parties hereto have executed, or caused to be executed by their duly authorized officials, this AGREEMENT, on the respective dates indicated below.

CONSULTANT:

DISTRICT:

By _____
Sandy Montero, General Manager
Talmo and Associates Inc.

By _____
Jennifer Hanson, General Manager
Nevada Irrigation District

Date _____

Date _____

*CONSULTANT shall attach a Corporate Resolution authorizing an individual to execute agreements on behalf of a corporation. CONSULTANT shall also attach a current IRS Form W-9 providing an Employer Identification Number (EIN) and/or Social Security Number (SSN) if sole proprietor.

CONSULTING SERVICES AGREEMENT

Temporary Staffing Services (30250-52609)

TASK ORDER NO. 1

The DISTRICT hereby requests and authorizes Talmo & Associates Inc. (CONSULTANT) to perform the following services:

SCOPE OF SERVICES:

1. Purpose. CONSULTANT will provide to DISTRICT the services of CONSULTANT employees on a temporary basis ("Employee") as requested by DISTRICT.
2. All CONSULTANT Employees supplied to DISTRICT will be employed solely by CONSULTANT. CONSULTANT employees shall not be treated as employees of DISTRICT for purposes of holidays, vacations, disability, insurance, pensions or other employee benefits offered or provided by DISTRICT unless otherwise directed by local, state or federal law. CONSULTANT will provide to DISTRICT a selection of applicants that meet the qualifications of the positions. DISTRICT will select, train, provide direction and supervision of employees while employer for DISTRICT.
3. No Employee shall commence work unless specifically approved by the District.
4. CONSULTANT will invoice DISTRICT weekly for services provided in accordance with the Agreement. Payment will be due 30 days from receipt of the invoice. The balance due on any account that is more than 60 days past due shall bear interest at the rate of 18% per annum.
5. CONSULTANT will comply with all applicable federal and state laws and assumes full responsibility for paying Employees, withholding and transmitting payroll taxes, making unemployment contributions, and responding to claims for unemployment and worker' compensation proceedings involving employees.

TIME FOR COMPLETION:

All services rendered shall be complete by December 31, 2025.

SPECIAL CONDITIONS:

1. In the event CONSULTANT provides Direct Hire candidates and temporary employees, the fees will be billed in accordance with CONSULTANTS standard fees. DISTRICT agrees that CONSULTANT is the representative of any candidate and/or temporary employee submitted to DISTRICT by CONSULTANT and the resumes submitted are confidential and for DISTRICT use only. Accordingly, DISTRICT agrees that if any candidate and/or temporary employee submitted to DISTRICT by CONSULTANT is hired by DISTRICT, directly or indirectly, without CONSULTANT'S involvement, within 180 days of receipt of the resume, DISTRICT agrees to pay CONSULTANT an amount equal to 30% of the employee's annual salary.

EXHIBIT A

FEE FOR SERVICE AND METHOD FOR DETERMINING FEE:

Time and materials per attached Schedule of Billing Rates (exhibit B) not to exceed amounts set forth in CONSULTANT's proposal described under scope of services, in the amount of \$420,000.00.

Services covered by this task order shall be performed, and payment for such services shall be made, all in accordance with the AGREEMENT between DISTRICT and CONSULTANT dated _____.

Approved for DISTRICT

Approved for CONSULTANT

By _____
Jennifer Hanson, General Manager
NEVADA IRRIGATION DISTRICT

By _____
Sandy Montero, General Manager
Talmo and Associates Inc.

Date _____

Date _____

EXHIBIT B

CONSULTING SERVICES

Temporary Staffing Services

COMPENSATION SCHEDULE

The following bill rate is for a Campground position covered under worker's comp code 9048. This bill rate includes the employees' pay, worker's comp and insurance, employer taxes, CA sick leave, temp BASIC medical insurance (after 60 days) and a minimal admin fee.

Employees Hourly Pay/Hourly Bill Rate

\$16.50 - \$18.00/\$24.42 - \$26.64 Talmo 48%

\$16.50 - \$18.00/\$23.93 - \$26.10 NID referred 45%

Consultant shall be paid based on actual hours worked that will be approved by the District through the approval of each individual temporary employee's weekly timecard.

EXHIBIT C

INSURANCE REQUIREMENTS FOR CONSULTANTS

Consultant shall procure and maintain for the duration of the contract insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the work hereunder by the Consultant, his/her agents, representatives, or employees.

Minimum Scope of Insurance

Coverage shall be at least as broad as:

1. Insurance Services Office Commercial General Liability coverage (occurrence Form CG 0001).
2. Insurance Services Office Form CA 00 01 covering Automobile Liability, Code 1 (any auto).
3. Workers' compensation insurance as required by the State of California and Employer's Liability Insurance.
4. Errors and Omissions Liability Insurance appropriate to the consultant's profession.

Minimum Limits of Insurance

Consultant shall maintain limits no less than:

1.	General Liability: <i>Including operations, products and completed operations.</i>	\$1,000,000	Per occurrence for bodily injury, personal injury and property damage. If Commercial General Liability insurance or other form with a general aggregate limit is used, either the general aggregate limit shall apply separately to this project/location or the general aggregate limit shall be twice the required occurrence limit.
2.	Automobile Liability:	\$1,000,000	Per accident for bodily injury and property damage.
3.	Employer's Liability	\$1,000,000	Per accident for bodily injury or disease.
4.	Errors & Omissions Liability:	\$1,000,000	Per occurrence.

Deductibles and Self-Insured Retentions

Any deductibles or self-insured retentions must be declared to and approved by the District. At the option of the District, either (a) the insurer shall reduce or eliminate such deductibles or self-insured retentions as respects the District, its officers, officials, employees and volunteers, or (b) the Consultant shall provide a financial guarantee satisfactory to the District guaranteeing payment of loses and related investigations, claim administration and defense expenses.

Other Insurance Provisions

The commercial general liability and automobile liability policies are to contain, or be endorsed to contain, the following provisions:

EXHIBIT C

1. The District, its officers, officials, employees and volunteers are to be covered as insureds as respects: liability arising out of work or operations performed by or on behalf of the Consultant; or automobiles owned, leased, hired or borrowed by the Consultant.
2. For any claims related to this project, the Consultant's insurance coverage shall be primary insurance as respects the District, its officers, officials, employees and volunteers. Any insurance or self-insurance maintained by the District, its officers, officials, employees or volunteers shall be excess of the Consultant's insurance and shall not contribute with it.
3. Each insurance policy required by this clause shall be endorsed to state that coverage shall not be canceled by either party, except after thirty (30) days prior written notice by certified mail, return-receipt requested, has been given to the District.

If Errors and Omissions coverage is written on a claims-made form:

1. The retroactive date must be shown, and must be before the date of the contract or the beginning of contract work.
2. Insurance must be maintained and evidence of insurance must be provided for at least five (5) years after completion of the contract of work.
3. If coverage is canceled or non-renewed, and not replaced with another claims-made policy form with a retroactive date prior to the contract effective date, the Consultant must purchase an extended period coverage for a minimum of five (5) years after completion of contract work.
4. A copy of the claims reporting requirements must be submitted to the District for review.

Acceptability of Insurers

Insurance is to be placed with insurers with a current A.M. Best's rating of no less than A:VII, unless otherwise acceptable to the District.

Verification of Coverage

Consultant shall furnish the District with original certificates and endorsements, including amendatory endorsements, effecting coverage required by this clause. All certificates and endorsements are to be received and approved by the District before work commences; however, failure to do so shall not operate as a waiver of these insurance requirements. The District reserves the right to require complete, certified copies of all required insurance policies, including endorsements effecting the coverage required by these specifications at any time.

Waiver of Subrogation

Consultant hereby agrees to waive subrogation which any insurer may acquire by virtue of the payment of any loss. Consultant agrees to obtain any endorsement that may be necessary to effect this waiver of subrogation.

The workers' compensation policy shall be endorsed to contain a waiver of subrogation in favor of the District for all work performed by the Consultant, its agents, employees, independent contractors and subcontractors.

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"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ <small>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.</small> <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) _____ <small>(Applies to accounts maintained outside the U.S.)</small>
	5 Address (number, street, and apt. or suite no.) See instructions.	Requester's name and address (optional)
	6 City, state, and ZIP code	
	7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)	Social security number																				
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 <i>How to get a TIN</i> , later.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td>-</td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </table>												-								
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Note: If the account is in more than one name, see the instructions for line 1. Also see <i>What Name and Number To Give the Requester</i> for guidelines on whose number to enter.	or																				
	Employer identification number																				
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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-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.

- Form 1099-INT (interest earned or paid)