



## **SUBCONTRACTOR/VENDOR PACKET**

Thank you for your interest in becoming a subcontractor or vendor/supplier for Full Circle Restoration and Construction Services, Inc. We look forward to working with you! In preparing for our working relationship, we **require** the following subcontractor/vendor information to be on file:

- SUBCONTRACTOR CONTACT/INFORMATION SHEET
- CURRENT W-9
- CURRENT INSURANCE CERTIFICATES
  - GENERAL LIABILITY
  - WORKMAN'S COMPENSATION
- SIGNED SUBCONTRACTOR AGREEMENT
- SIGNED AND NOTARIZED E-VERIFY AFFIDAVIT
- CURRENT LICENSES FOR ELECTRICIANS, PLUMBERS AND HVAC

### **Optional:**

- MINORITY, FEMALE OR DISADVANTAGED BUSINESS CERTIFICATES  
FCR is always looking for qualified Minority and Female Owned and Disadvantaged Businesses to satisfy requirements of our Institutional, Municipal and Governmental business – if you are a qualified registered MBE send copies of your Certificates.

Please complete the attached information and return it to our Office along with a **Current and Valid Certificate of Insurance**. This will enable us to Process your invoices in a timely manner. No payments will be Processed until all paperwork is received. Also included in this Packet is an explanation of FCR's payment procedures and invoicing guidelines, and a blank lien release to be submitted with each invoice. If you have any questions, please feel free to contact us at 770-232-9797.

Sincerely,

FCR Accounts Payable Department



## PAYMENT PROCEDURES

Full Circle issues subcontractor payments twice per month — on the 1<sup>st</sup> and on the 15<sup>th</sup>. Invoices must be received by the 1<sup>st</sup> to be considered eligible for payment on the 15<sup>th</sup>. Invoices must be received by the 15<sup>th</sup> to be considered eligible for payment on the 1<sup>st</sup> of the following month. Please call if you do not want your check mailed. Checks will be available for pickup after 2:00 pm. For example:

Invoices Received		Invoices Paid	
Sept. 1 <sup>st</sup>		Sept. 15 <sup>th</sup>	
Sept 2 <sup>nd</sup>	- Sept 15 <sup>th</sup>	Oct. 1 <sup>st</sup>	
Sept. 16 <sup>th</sup>	- Oct. 1 <sup>st</sup>	Oct. 15 <sup>th</sup>	
Oct. 2 <sup>nd</sup>	- Oct. 15 <sup>th</sup>	Nov. 1 <sup>st</sup>	

**Please note that invoices should only be turned in for work that is completed. Invoices turned in before work is complete will not be considered received until the job is finished. Full Circle also encourages the use of draw requests in situations that require a high material cost and/or work being performed over an extended period of time.**

## INVOICE GUIDELINES

Below are guidelines to follow regarding what information is expected on an invoice. Information that is missing may lead to a delay in payment.

1. **Purchase Order #** - Purchase orders are required for all jobs. If you do not receive a PO # from the Full Circle Estimator or Project Manager prior to beginning work, please contact Alison immediately. The purpose of the PO is to outline the scope of work to be performed and to set the price for that work (to be agreed upon by FCR and subcontractor).
2. **Job name and address** — Please include job name and address on each invoice.
3. **Detailed description of work performed** — Please include as much information as possible. There's no such thing as too much detail on an invoice. (square footage of flooring, # squares of roofing shingles, rooms where work was performed, etc.). **Also, material costs must be separated from labor costs on all invoices!** If supplying paint, flooring, countertops, etc., the manufacturer, style, color, and all other product details need to be listed.
4. **Estimator, Project Manager or Technician Name** – of who requested the work.
5. **All invoices must be sent to Natalie Frasier to be processed for payment.** Even if you have been instructed by the PM or Estimator to send the invoices to them, always send a copy to our Payables Department as well. Invoices can be faxed to 770-232-0664 or e-mailed to [Payables@fullcirclerestoration.com](mailto:Payables@fullcirclerestoration.com).
6. **Lien waivers are required on each invoice submitted.** Blank lien waivers are included in this packet for your use.

If there are any questions or concerns regarding the above guidelines, please contact Manuela Mejia in Accounts Payable at 770-232-9797 or [Payables@fullcirclerestoration.com](mailto:Payables@fullcirclerestoration.com).



2020 VENDOR CONTACT INFORMATION

COMPANY NAME:

---

MAILING ADDRESS:

---

---

CONTACT PERSON(S):

---

---

OFFICE PHONE:

---

OFFICE FAX:

---

CELL PHONE:

---

E-MAIL ADDRESS:

---

---

The above information will be used by Full Circle Restoration's administration to contact you regarding pending projects, invoicing, and payment information. Please complete using the most current information and notify Full Circle **IMMEDIATELY** if there are any changes to the above. Incorrect or out-of-date information could result in delayed payments and/or lost project opportunities.



## SUBCONTRACTOR/VENDOR AGREEMENT

This agreement is between \_\_\_\_\_ (known as Subcontractor/Vendor) and **Full Circle Restoration and Construction Services, Inc.** (known as Contractor) for any work that your company is to perform for us.

All work covered by this agreement done at the site or in preparing or delivering materials to the site shall be at the risk of the Subcontractor alone. Subcontractor agrees to save, indemnify and keep harmless Contractor against any and all liability, claims, judgments or demands, including the obligations from injuries or death of persons (Subcontractors employees included) and damage to property, arising directly or indirectly out of the obligations herein undertaken or out of the operations conducted by Subcontractor, save and except claims or litigation arising through the sole negligence of sole willful misconduct of Contractor, and will make good to and reimburse Contractor for any expenditures, including reasonable attorney fees. Contractor may make by reason of such matters and, if requested by Contractor, will defend any such suits at the sole cost and expense of Subcontractor.

- A) Full Circle Restoration requires vendors to receive Purchase Order numbers **PRIOR** to performing work. Purchase orders will be issued once we receive a detailed proposal of work to be performed. Work performed without receiving purchase orders will result in non-payment.
- B) Obligation to make any payment to vendor shall not occur until vendor has submitted an invoice to the accounts payable department with the applicable job name and job number associated with the work completed along with breakdown of work completed. The invoice must reference a valid PO # in order to be eligible for payment. Invoices submitted without the PO # reference will not be processed for payment.
- C) Each vendor is to send invoices directly to FCR at 4325 River Green Pkwy, Duluth, GA 30096 or [Payables@fullciclerestoration.com](mailto:Payables@fullciclerestoration.com). Invoices are to be sent to the Payables Department no later than 15 days after completion. Unfortunately, bills not received in a timely manner will result in delayed payment.
- D) All vendors must complete a W-9. All vendors meeting the current IRS requirement will receive a Form 1099 at the end of the year.
- E) All vendors must complete a Conditional and/or Final Waiver of Lien for **every invoice** submitted to be eligible for payment of such invoice. (copies attached)
- F) Any vendors performing services at any property location must carry general liability, auto liability and worker's compensation insurance. Worker's compensation insurance is required by FCR regardless of whether you are required by law to carry such insurance. A certificate of insurance must be issued from your carrier naming Full Circle Restoration as certificate holder.

- G) Additionally, provider/vendor acknowledges and understands FCR's policy prohibiting kickbacks, commissions, and financial incentives of any kind. In the event Provider shall induce an employee of FCR by any means other than those deemed fair and reasonable, provider may be eliminated from FCR's vendor list and the employee of FCR may be terminated.
- H) Conditions:
- a. During the performance of this contract, the provider and its subcontractors shall not deny the contract's benefits to any person on the basis of religion, color, ethnic group identification, sex, age, physical or mental disability, nor shall they discriminate unlawfully against
  - b. Provider shall make no changes in price, terms, quantity, or delivery date without written notice to FCR.
  - c. Provider shall at all times keep the building and premises free from debris and unsafe conditions resulting from the providers work.
- I) Protection of the Work: The vendor/subcontractor shall take necessary precautions to properly protect the Contractor's work and the work of others from damage caused by the Vendor's operations. Should the Vendor cause damage to the work or property of the Owner, the Managing Agent or others, the Subcontractor shall promptly remedy such damage to the satisfaction of the Owner, or Full Circle Restoration may so remedy and deduct the cost thereof from any amounts due or to become due to the Vendor.
- J) Liens Claims: Vendor/Subcontractor shall defend, indemnify, and save harmless (including for attorney's fees and expenses related to legal work) Full Circle Restoration and Owner from any lien or claim of lien filed or maintained by any laborer, materialman, or other person or entity directly or indirectly acting for, through, or under Subcontractor, against the Project or any part thereof or any interest therein or against any monies due or to become due from the Owner to the Contractor or from the Managing Agent to the Contractor. Without limiting the foregoing, Subcontractor shall cause any such lien or claim or lien, to be satisfied, removed or discharged by bond, payment, or other wise within ten (10) days from the date of the filing or receipt of such lien or claim of lien as the case may be. The existence of any lien or claim of lien shall preclude Subcontractor's right to receive payment until such lien or claim of lien has been removed. Subcontractor shall be responsible for any and all costs, fees and/or expense associated with the removing, satisfying or discharging any such lien claim.
- K) Subcontractor's Security and Immigration Certification: Subcontractor verifies and warrants its compliance with the US Immigration Reform Control Act of 1986 (IRCA) and any applicable state law, rule or regulation concerning security and immigration certification and registration. Subcontractor further verifies and warrants its compliance with all applicable requirements to register and verify information of all of its new employees with any of the electronic verification of work authorization programs operated by the United States Department of Homeland Security or any equivalent federal work authorization program pursuant to the IRCA. Subcontractor hereby agrees to indemnify and hold harmless FCR from and against any and all claims, fines, losses, liabilities, costs, expenses or damages FCR or Owner has or may sustain or incur as a result of Subcontractor's failure to comply with this provision, the Affidavit and Certificate of Compliance, or any applicable required security or immigration certification in connection with Subcontractor's performance of Subcontractor's work.
- L) Presentation of Disputes to Contractor: The Subcontractor must present in writing any dispute or claim arising out of or resulting either directly or indirectly, or in any matter connected to this Agreement and/or the performance of this Agreement, to Full Circle Restoration's management within five (5) calendar days of the event giving rise to the dispute or claim. All disputes or claims submitted by Subcontractor shall set forth, in detail, the completed factual basis of the dispute or claim, to include submission of any and all supporting documents related to the dispute or claim. Any dispute or claim not submitted in accordance with the requirements of this subsection shall be deemed waived. Full Circle Restoration shall make a written determination

regarding the dispute or claim and give a copy thereof to the Subcontractor. Full Circle Restoration's determination shall be final and conclusive unless Subcontractor, within forty-eight (48) hours of its receipt of the determination, objects in writing to the determination. Any written objection submitted by Subcontractor under this subsection shall set forth in detail the factual basis for the objection, to include submission of any and all supporting documents. Any objection to Subcontractor's determination not submitted in accordance with the requirements of this subsection shall be deemed waived, and Full Circle Restoration's determination shall be final and conclusive.

- M) Mediation: The parties agree to mediate all disputes or claims not resolved under subsection (L). Unless otherwise agreed to in writing by the parties, mediation of unresolved disputes under this subsection shall be a condition precedent to initiating legal proceedings as provided for in subsection (N) of this agreement. Any applicable mediation fees and/or costs shall be shared equally by the parties. Any mediator selected to hear a dispute under this Article shall be mutually agreed to by the parties. It is specifically agreed that mediation as contemplated by this subsection is a prerequisite to either party's right to proceed with the exclusive dispute resolution under this Article.
- N) Agreement to Arbitrate: Subcontractor agrees that all claims, disputes and matters in question ("Subcontractor's Claims") arising out of , or relating to, this Agreement or the breach thereof, except for the Contractor's Claims which have been waived by the making or acceptance of final payment and the claims described in section(R) will be decided by arbitration in accordance with the Construction Industry Arbitration Rules of the American Arbitration Association, then in effect, unless the parties mutually agree otherwise; provided, however that Subcontractor has followed the procedures set forth in section (L) and (M) of this Agreement. This agreement to arbitrate is specifically enforceable under the prevailing arbitration law.
- O) Notice of Demand: Notice of the demand for arbitration must be submitted in writing to the other party to the Agreement and filed with the American Arbitration Association. The demand for the arbitration must be made within a reasonable time after written notice of the claim, dispute or other matter in question has been given, in no event may it be made after institution of legal or equitable proceedings, based on such claim, dispute or other matter in question, would be barred by the applicable statute of limitations.
- P) Award: The award rendered by the arbitrator shall be final and judgement may be entered upon it in accordance with applicable law in any court having jurisdiction.
- Q) Work Continuation and Payment: Unless otherwise agreed in writing, the Subcontractor shall carry on the Work and maintain the Schedule of Work pending arbitration, and, if the Subcontractor does so, Full Circle Restoration shall continue to make payments in accordance with this Agreement.
- R) Exceptions: This agreement to arbitrate will not apply to any claim of contribution or indemnity asserted by one party to this Agreement against the other party and arising out of an action brought in a state or federal court or in arbitration by a person who is under no obligation to arbitrate the subject matter or such action with either of the parties hereto, or does not consent to such arbitration. In any dispute arising over the application of this Article, the question of arbitrability shall be decided by the appropriate court and not by arbitration.

## INSURANCE REOUIREMENTS

**CANCELLATION POLICY:** Thirty (30) days prior written notice of cancellation to Full Circle Restoration by certified mail in the event of cancellation or reduction in coverage.

**COMMERCIAL GENERAL LIABILITY REQUIREMENTS:** Commercial General Liability for at least \$1,000,000.00 combined single limit for bodily injury and/or property damage liability including:

- 1) **Additional Insured endorsement naming Full Circle Restoration as additional insured per forms CG2010 07/04 and CG2037 07/04,** and is to be on a Primary and Non-Contributory basis.
- 2) Product/Completed Operations Aggregate of \$2,000,000
- 3) General Aggregate of \$2,000,000 (applies on a per project basis)
- 4) Personal and Advertising Injury of \$1,000,000.00 per person or organization
- 5) Contractor's Protective Coverage.
- 6) Waiver of Subrogation Endorsement.
- 7) Broad Form Blanket Contractual Liability.
- 8) Broad Form Property Damage Coverage (including Completed Operations).

**WORKERS COMPENSATION:** Workers Compensation Limits of 100,000/500,000/100,000 and is to include waiver of subrogation in favor of Contractor.

**BUSINESS AUTOMOBILE:** Liability Limits for at least \$500,000.00 combined single limit (CSL) for bodily injury and/or property damage, including Non-owned or Hired vehicles.

I hereby acknowledge that I am a subcontractor and not an employee of **Full Circle Restoration**. As a subcontractor, I hereby declare that I am fully insured and accept all responsibility for myself and my crew while contracting with **Full Circle Restoration**. I also hereby agree to be responsible for any and all Federal and State taxes resulting from subcontracting fees and commissions earned. I hereby request that **Full Circle Restoration** do not withhold any taxes from the above earnings.

Certificates of Insurance affording evidence of the above requirements shall be delivered prior to commencement of performance under this agreement and maintained in full force and effect throughout the term of the Agreement and for one (1) year following the completion of the Work.

This agreement consisting of four (4) pages is hereby accepted, this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

BY:

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Print Name and Title

## 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:

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

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

<b>Sign Here</b>	Signature of U.S. person ▶	Date ▶

### General Instructions

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

#### Purpose of Form

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

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

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

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

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

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

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

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 <sup>1</sup>	Generally, exempt payees 1 through 7 <sup>2</sup>

<sup>1</sup>See Form 1099-MISC, Miscellaneous Income, and Its Instructions.

<sup>2</sup>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](http://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](http://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](http://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.

### 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 <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>3</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>3</sup>
5. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
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 <sup>4</sup>
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

<sup>1</sup>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.

<sup>2</sup>Circle the minor's name and furnish the minor's SSN.

<sup>3</sup>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.

<sup>4</sup>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.

### 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](mailto: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 1-800-368-4484. You can forward suspicious emails to the Federal Trade Commission at: [spam@uce.gov](mailto:spam@uce.gov) or contact them at [www.consumer.gov/idtheft](http://www.consumer.gov/idtheft) or 1-877-IDTHEFT(438-4338).

Visit the IRS website at [www.irs.gov](http://www.irs.gov) 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 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.

## **Illegal Immigration Reform and Enforcement Act of 2011 Compliance Requirements**

*Effective July 1, 2011 E-Verify Applies to Certain FULL CIRCLE RESTORATION (also known as FCR) Contracts*

As a public employer, FCR is mandated by Georgia law to require its contractors [i] and all of the contractor's subcontractors [ii] and sub-subcontractors [iii] engaging in the physical performance of services [iv] at any governmental building, i.e. Universities, Federal Buildings, etc., to register with E-Verify at the U.S. Department of Homeland Security's Citizenship and Immigration Services website and participate in the Federal Work Authorization Program [v] in order to verify the employment eligibility of all newly hired employees.

E-Verify is a vitally important requirement of the Illegal Immigration Reform and Enforcement Act of 2011 (the Act).

Before FCR can consider a proposal from a contractor for the physical performance of services for a government building site or university, the contractor must submit the E-Verify Affidavit posted by the Department of Audits and Accounts or as approved by FCR, containing the contractor's user identification number and authorization date.

The contractor must affirm in the E-Verify Affidavit that it is registered with E-Verify, will continue to use E-Verify throughout the contract period, and will only contract with subcontractors and sub-subcontractors of a subcontractor who have presented an E-Verify Affidavit affirming that they have done the same. The approved form of subcontractor's affidavit must contain the subcontractor's E-Verify user identification number and the date the subcontractor was authorized to use the E-Verify system.

All contractors, subcontractors, and sub-subcontractors who have no employees and do not hire or intend to hire employees must adhere to the alternative documentation procedures set forth in the Act.

Contractors must maintain compliance records and provide a copy of each subcontractor's verification to FCR when a subcontractor is retained in connection with the physical performance of services at a government building or university.

It is the responsibility of all contractors, subcontractors, and sub-subcontractors engaging in the physical performance of services to comply with all E-Verify requirements. The information in this notification is not intended to be a comprehensive description of all such requirements. FCR provides this notice as information, not as legal advice.

All questions concerning E-Verify should be directed to your legal counsel and/or to E-Verify.

All questions concerning the State of Georgia's Illegal Immigration Reform and Enforcement Act of 2011 should be directed to your legal counsel and/or the State of Georgia Attorney General's Office.

**ALL CURRENT CONTRACTS MUST BE IN COMPLIANCE ON JULY 1, 2011.**

This means that any contractor currently under contract in connection with the physical performance of services for FCR must:

1. Register with E-Verify
2. Submit the E-Verify Affidavit and fully comply with the Act
3. Secure from each subcontractor currently employed or under contract (and, if applicable, from their subcontractors) the applicable E-Verify Affidavit for subcontractors
4. Require any new subcontractor retained on or after July 1, 2011 to be in compliance with the Act

[i] Contractors: For the purposes of this notice, "Contractor" means the respondent to a solicitation or other procurement for the physical performance of services or the contracting entity with whom FCR has entered into a contract for the physical performance of services.

[ii] Subcontractor: "Subcontractor" means a person or entity who has a contract with the contractor and includes a contract employee or staffing agency.

[iii] Sub-subcontractor: "Sub-subcontractor" or "subcontractor of a subcontractor" means a person or entity who has a contract with a subcontractor or who has a contract with another person or entity contracting with a subcontractor or sub-subcontractor.

[iv] Physical performance of services: "Physical performance of services" means the building, altering, repairing, improving, or demolishing of any public structure or building or other public improvements of any kind to public real property within Georgia, including the construction, reconstruction, or maintenance of all or part of a public road; or any other performance of labor for FCR under a contract or other bidding process.

[v] Federal Work Authorization Program: "Federal Work Authorization Program" is the electronic verification of work authorization programs operated by the United States Department of Homeland Security pursuant to the Immigration Reform and Control Act of 1986 (IRCA) to verify employment eligibility information of newly hired employees, commonly known as E-Verify.

\*Please complete the attached E-Verify Subcontractor Affidavit and **return with your Subcontractor / Vendor Packet to: Vendor Relations Department** at Full Circle Restoration.

E-VERIFY SUBCONTRACTOR AFFIDAVIT

By executing this affidavit, the undersigned subcontractor verifies its compliance with O.C.G.A.13-10-91, stating affirmatively that the individual, firm or corporation which is engaged in the physical performance of services at any and all governmental buildings/work sites under contract with **FULL CIRCLE RESTORATION & CONSTRUCTION SERVICES, INC.** has registered with and is participating in a federal work authorization program known as EVERIFY operated by the United States Department of Homeland Security to verify information on newly hired employees, pursuant to the Immigration Reform and Control Act of 1986 (IRCA), P.L.99-603, in accordance with the applicability provisions and deadlines established in O.C.G.A.13-10-91.

SIGNATURE: \_\_\_\_\_

NAME OF COMPANY OR DBA: \_\_\_\_\_

DATE: \_\_\_\_\_

\_\_\_\_\_  
Title of Authorized Officer or Agent

\_\_\_\_\_  
Printed Name of Authorized Officer or Agent

SUBSCRIBED AND SWORN BEFORE ME ON THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_\_

\_\_\_\_\_  
Notary Public

My Commission Expires: \_\_\_\_\_