

**BACKUP WITHHOLDING ADDENDUM
TO SUBCONTRACTOR AGREEMENT**

This Backup Withholding Addendum (the "Addendum") is entered into on this _____ day of _____, 20____, and is incorporated into and made part of the Subcontractor Agreement dated _____, 20____, by and between:

Contractor: _____

and

Subcontractor: _____

WHEREAS, Contractor is required by Internal Revenue Service (IRS) regulations to obtain a correct Taxpayer Identification Number (TIN) and taxpayer status certifications from Subcontractor to prevent backup withholding; and

WHEREAS, failure by Subcontractor to provide correct information may require Contractor to withhold a percentage of payments made to Subcontractor and remit such funds to the IRS; and

NOW, THEREFORE, in consideration of the mutual covenants contained herein and other good and valuable consideration, the parties agree as follows:

1. TAXPAYER IDENTIFICATION AND CERTIFICATION

Subcontractor shall complete, sign, and deliver to Contractor a Form W-9 (Request for Taxpayer Identification Number and Certification) or the appropriate Form W-8 series (for non-U.S. entities) concurrent with the execution of this Addendum, and at any time thereafter upon Contractor's reasonable request. Subcontractor certifies that the Taxpayer Identification Number (TIN) provided on said form is correct and belongs to the Subcontractor designated herein.

2. BACKUP WITHHOLDING STATUS

Subcontractor certifies, under penalties of perjury, that (check the applicable statement):

- Subcontractor is not subject to backup withholding because: (a) Subcontractor is exempt from backup withholding, or (b) Subcontractor has not been notified by the IRS that it is subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified Subcontractor that it is no longer subject to backup withholding.
- Subcontractor is currently subject to backup withholding under the provisions of Section 3406(a)(1)(C) of the Internal Revenue Code.

3. CONTRACTOR'S OBLIGATION AND RIGHT TO WITHHOLD

1. If Subcontractor fails to provide its correct TIN, fails to provide signed certifications as required, or if the IRS notifies Contractor that the TIN provided by Subcontractor is incorrect, Contractor shall withhold the statutory percentage (currently _____ %) from all reportable payments made to Subcontractor under the underlying Subcontractor Agreement.
2. Contractor will remit all withheld funds to the IRS in accordance with applicable federal tax regulations. Any such withheld amounts shall be treated as payments made to Subcontractor under the terms of the Subcontractor Agreement.
3. Contractor shall have no liability to Subcontractor for any interest, damages, or claims resulting from withholding payments in good faith compliance with IRS rules and regulations.

4. NOTIFICATION OF CHANGE IN STATUS

Subcontractor agrees to notify Contractor in writing within _____ days of any change that affects its backup withholding status, including but not limited to receiving notice from the IRS that Subcontractor has become subject to backup withholding, or changes in its legal name, tax classification, or Taxpayer Identification Number.

5. INDEMNIFICATION

Subcontractor agrees to indemnify, defend, and hold harmless Contractor from and against any and all penalties, interest, liabilities, losses, damages, or expenses (including reasonable attorneys' fees) incurred by Contractor as a result of Subcontractor's failure to provide accurate tax information, failure to update its withholding status, or any incorrect certifications provided under this Addendum.

6. ENTIRE AGREEMENT

Except as amended herein, all other terms, conditions, and provisions of the Subcontractor Agreement shall remain in full force and effect. If there is any conflict between the terms of the Subcontractor Agreement and this Addendum, the terms of this Addendum shall govern with respect to tax withholding and certification matters.

IN WITNESS WHEREOF, the parties hereto have executed this Backup Withholding Addendum as of the date first written above.

CONTRACTOR:

SUBCONTRACTOR:

By: _____

By: _____

Name: _____

Name: _____

Title: _____

Title: _____

Date: _____

Date: _____