

**The Park Manor Condominium**  
**ALTERATION AGREEMENT**

**AGREEMENT** made this \_\_\_ day of \_\_\_\_\_, 20\_\_ , between the Board of Managers of The Park Manor Condominium (the "Condominium"), having an address c/o John B. Lovett & Associates, LTD, 109-15 14<sup>th</sup> Avenue, College Point, NY 11356 and \_\_\_\_\_ ("Unit owner"), having an address at \_\_\_\_\_, concerning work to be done to Unit \_\_\_ (the "Unit"), located at 100-25 Queens Boulevard, Forest Hills, New York 11375 (the "Building").

**W I T N E S S E T H:**

**WHEREAS**, the By-Laws of the Condominium require the prior written consent of the Condominium with respect to any addition, alteration or improvement in or to a Unit located in the Building; and

**WHEREAS**, the Unit owner has requested that the Condominium consent to the additions, alterations, and/or improvements to the Unit as shown in the architectural plans and specifications ("Plans"), if any, prepared by \_\_\_\_\_. ("Architect") dated \_\_\_\_\_ as annexed hereto as Exhibit A and as shown in any additional correspondence between Condominium and/or its authorized representatives and Unit Owner and/or its authorized representatives (hereinafter collectively, the "Alterations") and hereto made a part of this Agreement, and

**WHEREAS**, the Condominium has requested its managing agent, John B. Lovett & Associates, LTD, ("Managing Agent") to represent the Condominium concerning the Alterations.

**NOW, THEREFORE**, in consideration of the mutual agreements of the parties contained herein, the parties hereby agree as follows:

1. **Consent.** Provided Unit owner is in strict compliance with the terms of this Agreement, the Condominium hereby grants its consent to the Unit owner to perform the work proscribed by the Architect in accordance with his proposal upon those terms and conditions set forth herein. No amendments to the Plans or the scope of the work specified by the Architect shall be made without the prior written consent of the Condominium.
2. **Prior to Work.** Prior to commencing any work in connection with any of the Alterations to the Unit, the Unit owner agrees as follows:
  - (a) To deliver to Managing Agent a schedule of work to be performed by each contractor or subcontractor, and the time allotted to each trade, prepared by the Architect, if required.
  - (b) To obtain the Condominium's written approval of all contractors and subcontractors to be hired by the Unit owner in connection with the Alterations [Each contractor and subcontractor must provide the indemnification letter attached as Exhibit 1 and a waiver of lien stating he will not place a lien on the Building];
  - (c) To deliver copies of all contracts with contractors and suppliers to the Condominium;
  - (d) To obtain, at the Unit owner's sole cost and expense, all necessary approvals and

permits from any governmental authorities having jurisdiction with respect to the Alterations, including without limitation the Department of Buildings and, as applicable, the Landmarks Commission, and deliver within 10 days of receipt to the Condominium copies of all such approvals and permits, together with a copy of the Plans covering the Alterations which have been duly approved by the New York City Building Department.

- (e) To obtain from each contractor, subcontractor or other person working in connection with the Alterations to the Unit and deliver to the Condominium either policies or certificates evidencing that the following insurance coverage is in full force and effect in accordance with the Contractor's Insurance Requirements attached as Exhibit 3.
- (f) Unit owner will notify in writing in the form of the letter attached as Exhibit 2 hereto, the owners of units adjacent to, above and below the Unit which Alterations will be performed, their duration and that Unit owner will indemnify them for any damage whatsoever. Copies of each letter will be delivered to the Managing Agent before any work commences.
- (g) To pay to Architect its base fee as outlined in the annexed proposal and additional fees that may be incurred by virtue of the same.

3. Fees. Unit owner shall pay all of the following fees, below and those outlined in Rider 12. Rider 12 dictates in the event of any conflicts in the fee amount:

- (a) Unit owner shall reimburse the Condominium and the Managing Agent for all fees, and expenses incurred by either, including architects, engineers and counsel, in connection with the review of the Plans and for subsequent or periodic inspections during or upon completion of the work, and any disputes in connection therewith.
- (b) Unit owner shall pay \$50.00 per day as a Service fee to the Condominium for each day during the alteration period (that supplies are moved into or out of the building) for the use of the elevator, wear and tear on the building and general supervision, although this shall not diminish or be in lieu of any responsibility for any costs or damages hereunder.
- (c) As partial security for its obligations under this Agreement, Unit owner hereby delivers to the Condominium, a cash deposit in the amount of \$5,000.00 (the "Deposit") will be held by the Managing Agent to be applied, to cure the costs of the Condominium or any resident of the Building due to Unit owner's failure to comply with any term of this Agreement, including without limitation the costs of any outside consultant, damages caused by the work, or over time or security costs and elevator usage. Any balance of the Deposit will be returned only at such time as the Condominium determines that the authorized work has been completed and all of Unit owner's obligations have been met.
- (d) Alteration Processing Fee – See Rider 10. For reviewing, processing, and coordinating the plans of the architect/engineer, the work schedules of the various trades, insurance certificates from contractors and presenting the proposed Alterations to the Condominium.

4. General Requirements. It is understood that:

- (a) Unit owner shall assume all risks of damage to the Building and its mechanical,

heating, cooling, electrical or plumbing systems ("Systems") and to persons and property in the Building which may result from or be attributable to the Alterations being performed hereunder and all responsibility for the maintenance and repair of any Alterations and installations after completion. This responsibility covers all Alterations, whether or not structural, weather-tightness of windows, exterior walls or roofs, waterproofing of every part of the Building directly or indirectly affected by the work, and maintenance of all heating, plumbing, and other equipment installed or altered pursuant hereto. If the Condominium determines, in its sole discretion, that the operation of the Building, or any of its equipment, or any Unit in the Building is adversely affected by the Alterations, Unit owner shall, when so advised, remove within 24 hours the cause of the problem and cease all work, or, at the Condominium's option, reimburse the Condominium on demand for all costs of removal and correction.

- (b) Unit owner recognizes that there will be no change in the operation of the Building's Systems to facilitate the functioning of any heating, plumbing or electrical appliances Unit owner may be installing.
- (c) The alterations and materials used shall be of the quality and style in keeping with the general character of the Building.

The use of electric hammers, electric saws or other electrical power tools which cause or may cause undue disturbance to other stockholders or residents of the Building are not permitted any time unless specifically approved by the Condominium in writing. No "jack-hammers" of any kind may be used.

- (d) Notwithstanding anything to the contrary contained herein, including the Condominium's consent to the Plans, the Unit owner acknowledges and agrees that the Alterations shall not adversely affect the structural integrity of the Building, any Units contained therein or any of the Building systems. The Unit owner recognizes that by granting consent to the making of the Alterations, the Condominium does not profess to express any opinion as to their design, feasibility or efficiency nor shall such consent be deemed to exonerate the Unit owner from any liability in connection with the Alterations.
- (e) Notwithstanding anything to the contrary contained herein, this Agreement shall in no way be construed as to give the Unit owner any right to either (i) perform any work or enter into an agreement for the performance of any work in, or obtain the right of access to any other Unit in the Building, or (ii) alter, modify, change, obstruct, or interfere with the use or maintenance of the Building, in connection with the performance of the Alterations contemplated hereby.

5. Work Period. Unit owner agrees the Alterations shall be completed expeditiously and in any event:

- (a) The work shall commence by \_\_\_\_\_, 20\_\_, and shall be completed within 30 calendar days (maximum alteration period 60 days) after the date of commencement (the "Initial Work Period"). If the work does not commence within 30 days of the date of this Agreement, this Agreement shall be null and void. The Date of Commencement shall be established by the Alteration Administrator for the Condominium or the Managing Agent as the first day the Contractor is on the job. The date of completion shall be the date all work has

ceased in the Unit and all contractors have vacated the Unit, as certified by the Chief Engineer, Assistant to the General Manager, General Manager, the Managing Agent, or Superintendent. No work may be performed beyond the Initial Work Period without the prior written consent of the Condominium. If such consent is granted, Unit owner shall pay an administrative fee, to be determined by the Board of Managers, for each day of work beyond the Initial Work Period.

- (b) All demolition work shall commence on or after \_\_\_\_\_, 20\_\_, and must be completed on or before \_\_\_\_\_, 20\_\_. If the Condominium, in its sole discretion, permits demolition to occur beyond the aforesaid period, Unit owner shall pay an administrative fee, to be determined by the Board of Managers for each additional day, including weekends and holidays.
  - (c) Unit owner shall give the Managing Agent, Architect, Superintendent, and the owner of adjacent premises written notice at least three (3) working days prior to the date any demolition is scheduled to commence. The Unit owner understands that such demolition work or any work may be halted at any time if, in the Condominium's sole discretion, the Condominium shall determine that such work is excessively noisy or creates undue hardship for any other unit owner(s) or occupants; however, the Unit owner may recommence work after the Unit owner ameliorates such situation.
  - (d) No work shall be done, except as specified in Rider 12.
6. Dust. All precautions will be taken to prevent dirt and dust from permeating other parts of the Building during the progress of the Alterations. Materials and rubbish will be placed in barrels or bags, before being taken out of the Unit daily. All such barrels or bags, rubbish, rubble, discarded equipment, empty packing cartons and other materials will be taken out of the Building and removed from the premises daily by the Unit owner's Contractor or, if it fails to do so, the Condominium at Unit owner's expense. So that maximum security is provided, the Condominium at its sole discretion shall have the right to employ, at Unit owner's cost and expense, a uniformed security guard on whatever days and hours that may be required. Access to the Unit during Alteration may be limited to the service door. In no event may debris from the Alterations be allowed to remain in the hallways, basement or other public areas of the Building. Unit owner will insure that such public areas will be kept clean and will repair any damage caused by the removal of debris from the Unit.
7. House Rules. The Alteration shall not interfere with the normal daily operation of the building or violate the terms and conditions of the House Rules. Unit owner's contractors and/or subcontractors will follow and abide by the instructions of the Managing Agent, Architect or his designated representative. In the event it becomes necessary to operate on an "over-time basis", Unit owner agrees to reimburse the Condominium for any wages or related expenses incurred.
8. Indemnification and Release.
- (a) Unit owner shall indemnify and hold harmless the Condominium, Managing Agent, their Directors, officers, consultants and employees, and other Unit owners, tenants, visitors or occupants of the Building from all costs, liabilities or damages which arise as a result of the Alterations or any failure to comply with this

Agreement, whether or not caused by negligence, and to reimburse the Condominium, Managing Agent, their consultants and employees and any Unit owner or occupant for any expenses (including, without limitation, attorneys' fees and disbursements) incurred as a result of such action.

- (b) Unit owner hereby releases the Condominium, Managing Agent and their employees and consultants from any and all liability for loss or damage to any property which may result from or be in any way connected with the work, and Unit owner hereby waives any claims which it may now or hereafter have against the Condominium or Managing Agent based upon interruption or the suspension of the Alterations by the Condominium or Managing Agent regardless of the reason for such interruption or suspension.
9. Liens. Unit owner will bear the entire cost of Alterations and installations and pay all bills incurred in connection therewith, not later than thirty days after completion of the work. If any mechanics' liens are filed for work claimed to have been done or materials alleged to have been supplied, Unit owner shall cause such liens to be discharged within ten days after such filing. If Unit owner fails so to do, the Condominium may exercise any or all actions to discharge or satisfy such liens and charge Unit owner with all costs associated therewith, including attorneys fees.
  10. Certificate of Occupancy. At the completion of the Alterations, Unit owner will do all things necessary at its expense and at the direction of the Condominium and Managing Agent to deliver an amended Certificate of Occupancy and a certificate of the Condominium of Fire Underwriters, if either be required, and such other proof as may be necessary to indicate all work has been done in accordance with all applicable laws, ordinances and Government regulations.
  11. Smoke Detectors. Unit owner will have smoke detectors installed within 15 feet of every sleeping area on the ceiling or wall pursuant to Local Law 63 of 1981 of the City of New York, and Unit owner will install window guards if a child or children 10 years old or under lives or resides in the Unit pursuant to Section 131.15 of the New York City Health Code.
  12. Failure to Pay. Any fees, costs, charges or penalties in connection with this Agreement which are not paid by the Unit owner within 10 days after bills therefore have been submitted to the Unit owner, shall be considered as Additional Common Charges, as provided for in the By-Laws of the Condominium shall be entitled to all its remedies provided for collection of Common Charges under the By-Laws of the Building and the laws of the State of New York.
  13. Failure to Comply. Failure to comply with any of the provisions hereof shall be deemed a breach of the provisions of the By-Laws, pursuant to which approval has been granted, and, in addition to all other rights, the Managing Agent may also suspend all work and prevent workmen from entering the Unit for any purpose other than to remove their tools or equipment.
  14. Assignment of Unit. Notwithstanding anything to the contrary contained in the By Laws, the Unit owner accepts sole responsibility for the work and costs in connection with the maintenance, repair, restoration, or replacement of any portions of the Unit affected by the work, and acknowledges that such responsibility shall pass to any successor-in-interest to the Unit owner in the Unit. If, after making any alterations or installing any equipment referred to herein, the Unit owner shall seek

to transfer the common interest allocated to the Unit, as a condition prior thereto, the Unit owner shall provide the Condominium with an agreement, in a form to be provided by the Condominium, by that Unit owner's transferee is to assume all the Unit owner obligations hereunder, including the Unit owner's continuing obligations and understandings expressed herein.

- 15. Riders. All Riders Attached hereto are fully and incorporated herein and Unit owner agrees to be bound by them.
- 16. Miscellaneous. This Agreement may not be changed orally. This Agreement shall be binding on the Unit owner and the Condominium and their authorized successors and assigns.

**Unit owner**

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

**Condominium**

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Receipt of Deposit in the amount of \$5,000.00 is acknowledged by Managing Agent.

Rider 1

Plumbing

In the event that new plumbing fixtures are to be installed, Unit owner agrees to replace all branch piping including hot and cold water shut-off valves between the new fixtures and the building risers. Unit owner will be responsible for all fees incurred in connection with the inspection of the condition of the Building's risers when exposed, the installation of the new plumbing fixtures, and the replacement of the branch piping, by the Building's architect and/or plumber. Unit owner will be responsible to notify the Resident Manager when walls are open so that he may arrange for inspection of all risers by the building plumber at the building's expense.

Unit owner hereby permits the Condominium to replace or make necessary repair to plumbing risers in the Unit during the Alteration. Such work shall be done at the Condominium's expense and shall be arranged so as not to conflict with the Schedule or unreasonably interfere with the Alterations. PVC or galvanized pipe is not permitted anywhere in the alteration.

Unit owner's initials: \_\_\_\_\_

Rider 2

Contractor License

A law concerning home improvement contracts went into effect in New York State on March 1, 1988. The provisions of this law apply to all home improvement contracts on or after March 1, 1988 for more than \$500.00 and addresses the issues of required licenses, contracts, and the manner in which a contractor conducts its business operations.

The Attorney General is responsible for enforcement of this law and information may be obtained by calling the Attorney General's office, (212) 341-2000 or (212) 341-2314 or writing to the:

New York Department of Law  
Bureau of Consumer Frauds and Protection  
120 Broadway – 3<sup>rd</sup> Floor  
New York, NY 10271

The New York City Department of Consumer Affairs web site allows visitors to verify contractor license information (<http://a069-webapps1.nyc.gov/dca/index.cfm>). Only licensed contractors will be permitted to work in the Building.

Unit owner's initials: \_\_\_\_\_



Rider 3

Asbestos

1. Unit owner shall comply with the requirements of Local Law No., 76 of 1985 by filing with the New York City Buildings Department appropriate asbestos evaluation forms by a certified asbestos investigator, if applicable.
2. Copies of the asbestos investigator's New York City certification and the evaluation forms filed with the Buildings Department shall be delivered to the Managing Agent prior to the commencement of work.
3. In the event asbestos containing materials are disturbed by the work, Unit owner's Contractor shall, as required by law, employ only licensed and certified asbestos removal and disposal companies and handlers.
4. Evidence of licensing and certification of asbestos contractors shall be submitted to the Managing Agent prior to the commencement of work.

Unit owner's initials: \_\_\_\_\_

Rider 4

Restrooms

Contractors and subcontractors must use the bathroom in the Unit, **not** the Building staff restroom.

Unit owner's initials: \_\_\_\_\_

Rider 5

Dust Removal

1. Individually seal all ventilation openings (supply and exhaust), doorways, windows, convectors, door grills, and other openings inside the work area with duct tape alone or with polyethylene sheeting at least six mils in thickness, taped securely in place with duct tape. Maintain seal until all work is completed. Take care in sealing of convector to avoid melting or burning of sheeting.
2. Cover carpeting in public hall with one layer of reinforced Masonite from Unit doorway to and including elevator door. Tape boards together using GREEN No-Stick Floor Protection tape.
3. Sheet Plastic: Protect surfaces on the work area with one layer of plastic sheeting on floor and walls.
4. Cover floor of the work area with one layer of polyethylene sheeting, each at least six mils in thickness, turned up walls at least 12 inches.

Unit owner's initials: \_\_\_\_\_

Rider 6

Electrical Upgrades

1. No additional electrical service may be brought in without the Condominium's prior written approval. If such approval is granted, the Unit owner agrees to pay all professional fees and expenses associated with any review, correction, or amendment to the proposed electrical plans performed by the Condominium's engineer.
  
2. All requests to upgrade electrical service in Units will be handled in the following manner:
  - a) Increase in service to units may be limited at the discretion of the Board of Managers and/or based upon available service in the building.
  
  - b) Building requires the placement of conduits or risers to major power sources be submitted as part of the initial submission and approved in advance. If there is not sufficient space in the stairwell, the riser can only be located outside the building - - in the rear with board approval. (Positioning of lines in basement to outside conduits or risers will be determined by Superintendent and Managing Agent.) Note: If it is necessary to have a rigger's license to install new wires or conduit, the Unit owner will be so advised by the Managing Agent and the Unit owner will be liable for such charges.
  
  - c) Actual hook up to the Building's main service must be handled by the Building's electrician at Unit owner's expense.
  
  - d) The Unit owner agrees to perform all electric work in accordance with guidelines of the Building and its electrician.
  
  - e) As part of the renovation process, any existing fuse boxes must be converted to circuit breakers.

Unit owner's initials: \_\_\_\_\_

Rider 7

Access to Pipes

The Unit owner will not, without the Condominium's prior written approval, enclose or obstruct access to the existing heat or water pipes, valves or gas lines or other equipment not presently enclosed. No plumbing or heating risers may be relocated without the Condominium's specific consent. In any event, whether or not approval is granted, the Condominium shall have the right to remove any impediments to access to such heat or water pipes, valves and equipment for that purpose and the Unit owner shall pay any expenses the Condominium may incur in removing these impediments, and shall assume all costs of restoring the same.

The Condominium may inspect all walls for concealed piping, valves, wiring and conduits before same are sealed.

Unit owner's initials: \_\_\_\_\_

Rider 8

Lead-Based Paint Debris

The Unit owner shall cause the Unit owner's contractors and/or workers to use safe work practices during the work and take precautions to prevent the spread of dust and debris which may contain lead. The Federal Task Force in Lead-Based Paint Hazard Reduction recommends:

1. Limiting access to the work area to only workers.
2. Covering the work area with six-mil polyethylene plastic or equivalent.
3. Protecting the workers.
4. Protecting the Unit owner's belongings by covering or removing them from the work area.
5. Wetting the painted surfaces before disturbing the paint.
6. Wetting the debris before sweeping.

The Task Force has indicated that certain removal practices are unsafe, including:

1. Open flame burning.
2. Power sanding or sandblasting (unless a special vacuum attachment is used to contain dust).
3. Dry scraping more than a *de minimis* surface area (*de minimis* means an area less than one square foot per room).

The Unit owner shall cause the Unit owner's contractors and/or workers to perform their work consistently with the recommendations of the Task Force.

The Unit owner shall cause the Unit owner's contractors and/or workers to perform specialized cleaning of the work area using methods designed to safely remove dust and debris which contain lead.

The Unit owner shall receive assurances acceptable to the Condominium from the Unit owner's contractors and/or workers that they have knowledge of lead based paint hazards and they will perform the work and clean up the work in a manner that will avoid creating lead-based paint hazards in accordance with applicable law.

The Unit owner's contractor shall comply with all applicable laws and regulations regarding work in pre-1978 buildings including, without limitation providing required notices and EPA pamphlets regarding lead hazards to the occupants in accordance with the Pre-Renovation Lead Information Rule of the EPA dated June 1, 1999.

Unit owner's initials: \_\_\_\_\_

## Rider 9

### Anti-Scald Valves

All new bathrooms or any renovated bathrooms must comply with Local Law 86 of 1996. The law calls for the installation of Anti-Scald Valves, on all tubs and showers that would prevent the water temperature from exceeding 120 degrees. The law also requires that when tubs and showers are so equipped, the temperature of the hot water given off must be at least 110 degrees.

Unit owner's initials: \_\_\_\_\_

## Rider 10

### DECORATIONS AND ALTERATIONS REVIEW PROCESS

**THE START DATE OF ANY ALTERATION IS STRICTLY CONTINGENT UPON ITS POTENTIAL IMPACT ON THE QUALITY OF LIFE OF OTHER UNIT OWNERS AND BUILDING OPERATIONS. THEREFORE, THE START DATE OF A PROJECT MAY BE DELAYED/POSTPONED AT THE SOLE AND UNILATERAL DISCRETION OF THE BOARD OF MANAGERS.**

In order to ensure that your decoration or alteration review process proceeds expeditiously, we have prepared the following information to clearly explain the process. It is recommended that you familiarize yourself with all applicable policies, procedures and agreements, prior to executing any agreements with contractors and/or suppliers.

All work falls within one of two categories:

**Decorations** - Including, but is not limited to, painting, wall covering, refinishing of floors and other cosmetic work. Generally, will not require any approval by the engineer for the Building nor the Board of Managers, but work must comply with the Condominium's policies and procedures.

**Alterations** - Any type of construction. Will require approval by the engineer for the Building and the Board of Managers and work must comply with Building policies and procedures. Please review the attached *Alteration Policies and Procedures* prior to planning your alteration.

### STEPS OF THE REVIEW PROCESS

#### A. PROVIDE A WRITTEN EXPLANATION OF CONTEMPLATED WORK:

**Decorations** - A letter outlining the work and estimated time of completion.

**Alterations** – Submit scope of work and specifications, three sets of stamped architectural plans, **also in PDF format**, project flow chart/construction schedule (outlining each phase of construction) and contact information for Unit Owner's architect. Send one set of plans for *each* of the following persons to the Managing Agent.

#### B. Superintendent WALKS THROUGH UNIT WITH INITIAL SET OF PLANS:

Superintendent reviews plans, scope of work and walks through unit in order to formulate any comments or concerns that will be forwarded to the Architect and/or Managing Agent.

#### C. ARCHITECT'S ISSUES:

- a. The amount of time necessary to complete this phase of the process is dependent upon the scope of work and completeness of the original submission. All plans and review comments will flow through the Managing Agent for distribution to the appropriate parties.
- b. The Unit Owner may begin the NYC Department of Building (NYC DOB) permit application process and the managing agent will execute applicable permit



applications, with the expressed understanding that such accommodation does not imply any alteration approval (actual or conceptual) and that no work will commence until all Condominium approvals and conditions have been satisfied provided Unit Owner submits an acknowledgement on his/her letterhead stating:

*“This is to confirm that the signing of the forms by the building’s representative does not give us the permission to commence with the demolition or construction at the above referenced premises. The signing is for the purpose of expediting the building permit process. As discussed, we will await further permission from the NYC DOB and building management in order to commence with any demolition or construction as per approved plans.”*

D. FINAL PREPARATIONS TO ALLOW SCHEDULING AND WORK TO COMMENCE:

The following items must be submitted:

- a. Fully executed Alteration or Decoration Agreement, as applicable, **and full compliance with all preconstruction agreement provisions.**
- b. Certificate of Insurance naming The Park Manor Condominium; John B. Lovett & Associates, LTD; and the Unit Owner *all* as Additional Insured.
- c. Final project flow chart/construction schedule.
- d. All applicable NYC Department of Building permits for planned work.
- e. Copy of contract between Unit Owner and General Contractor.
- f. Copy of General Contractor Indemnification Letter listing its NYC license number.
- g. A letter from the Architect attesting to the accuracy of the estimated project value.
- h. Copy of Unit Owner’s letter to adjacent Unit Owners.
- i. Remit Alteration Deposit – Payable to The Park Manor Condominium along with completed W-9.
- j. **Submit project plans in PDF format after each review, along with the final DOB submittal.**

**ALTERATIONS - PROCEDURES AND FEES**

1. TIME AT WHICH AN ALTERATION MAY COMMENCE:

No work can commence until: All permits and approvals are in place; All preconstruction Alteration Agreement provisions have been met; all parties have executed the Alteration Agreement; and the on site office has scheduled a start date.

Factors such as the location and scope of work of your project, as it relates to other projects currently underway (in scope, location within the building, number of projects) and other common element building projects all are taken into consideration. The Condominium will not permit an alteration that places any one Unit Owner in a position of having more than one adjacent (side, above or below) alteration underway, at any one given time.

2.

3. DESIGN POLICIES AND PROHIBITIONS:

- a. No channeling of floor, wall, or ceiling slabs.

- b. No “wet areas” over “dry areas” (i.e. no bathrooms over libraries).
- c. Same room use over same room use (i.e. bedroom over bedroom).
- d. No noisy use over quiet use (i.e. no fitness rooms over bedrooms).
- e. The architect for the unit owner must assure the Condominium, in writing, that any floor installations shall meet or exceed the New York City Code from a sound transmission and impact noise rating standpoint.
- f. Cement board type product (not moisture resistant “Greenboard”) must be used throughout all bathrooms indicating wall removal and replacement.
- g. Washing machines and dryers in individual units is strictly prohibited. The installation of a whirlpool, Jacuzzi, any motorized bathtub, or similar devices, is strictly prohibited.
- h. Installation of garbage disposals is prohibited.
- i. Common Element space cannot be incorporated into the alteration without written Board approval.
- j. No wooden floors are permitted in bathrooms.
- k. Installations of kitchen exhaust (hood) fans are NOT permitted.
- l. Installations of bathroom exhaust fans are NOT permitted.
- m. Existing kitchen and/or bathroom fan motors must be REMOVED.
- n. Whenever installing new shower body, contractor must install two (one hot + one cold) brass check valves.
- o. Unit owners who expose original and/or damaged drain traps, located in their unit, but servicing the unit above, must replace the traps at their expense, without charging the unit owner above.
- p. Bathroom basins should have design features to prevent overflows.
- q. No PVC Pipes of any kind may be used when plumbing work is performed.
- r. Renovation or removal of intercom/telecommunications/cable equipment is strictly prohibited.

#### 4. DEMOLITION:

To the extent feasible, all demolition must be scheduled at the “front end” of the project.

#### 5. DURATION OF THE ALTERATION:

The duration of the alteration, as submitted by the Unit Owner’s architect, must be considered attainable and realistic by the Architect, Managing Agent and Board of Managers. If an extension is granted to go beyond the stated term in the Alteration Agreement, such extension is subject to a daily fee of \$100.00 per day.

#### 6. WORK DAYS / WORK HOURS / HOURS OF NOISY WORK / HOLIDAYS / SHUT-DOWNS:

- a. Work Days: Weekdays, except below listed exceptions and holidays. No work on Saturdays or Sundays.
- b. Work hours: 9:00AM to 4:30PM; all Contractors must leave the premises by 5:00PM.
- c. Hours of noisy work: 11:00AM to 12:30PM and 1:30PM to 3:30PM (or at other intervals/ lengths of time subject to the sole and unilateral discretion of the Managing Agent).
- d. No work Wednesday, Thursday or Friday during Thanksgiving week.
- e. No work 12/24 through 1/1.

- f. No working on Federal holidays, including, but not limited to: New Years, Martin Luther King, Presidents Day, Good Friday, Memorial Day, Fourth of July, Labor Day, Rosh Hashanah, Yom Kippur, Columbus Day.
- g. Water shut-downs must be scheduled with the Managing Agent and the Superintendent and can only occur between the hours of 10:00AM and 2:00PM (at intervals/a length of time subject to the sole and unilateral discretion of the Superintendent).

7. WRITTEN NOTICE OF ALTERATION/DECORATION TO ADJACENT UNIT OWNERS:

Unit Owner will send each adjacent Unit Owner a letter describing the general extent of the alteration and its duration; at least one week prior to the commencement of work. The letter must also include indemnification language to ensure that the Unit Owner performing the alteration will remedy all damages that result from the alteration. See sample contained within the Alteration Agreement.

8. TOOL PROHIBITIONS:

No impact tools may be used at any time.

9. INSPECTION BY BUILDING'S ARCHITECT:

During demolition, the construction phase and immediately before closing walls/ceilings/floors containing building service lines, the Condominium reserves the right, at its sole and unilateral discretion, to have the Architect for the Condominium perform inspection(s) at the Unit Owner's expense.

10. FEES AND SECURITY DEPOSITS:

- a. **Security Deposit:** Unit Owner must remit a Security Deposit in an amount of \$5,000 prior to the commencement of the alteration or decoration, and complete an IRS Form W-9 (see attached) for purposes of establishing a security deposit account at a financial institution.

At the conclusion of the alteration and **prior to the return** of the security deposit, Owner must submit the following items to the Alteration Administrator:

- 1. For all projects that were filed with the NYC DOB, a Letter of Completion issued by the NYC DOB (and a Certificate of Completed Electrical Work by the contractor, as applicable);
- 2. A letter from the Owner stating the actual work completed conforms, in its entirety, to the plans and specifications approved by the Board of Managers; and
- 3. A letter from the architect (or the contractor) stating the actual work completed meets or exceeds all applicable NYC building codes.

11. WORK STOPPAGE:

Any of the following persons will retain the right to stop work and/or waive "administrative fees" for a breach of any of the terms of the Alteration Agreement and/or these Policies and Procedures: Any member of the Board of Managers; the Superintendent; Architect and or any member of Management.

12. OTHER PROVISIONS:

- a. Contractors and/or their suppliers agree not to block the main entrance to the building.
- b. Contractors must use low odor products whenever possible and use window ventilation whenever weather permits. Only water-based polyurethane products may be used.
- c. Contractor must seal all air exhaust registers and the entry door to the unit, prior to any painting, sanding, demolition and/or dust producing work.

- d. Contractor must inspect unit entry door, setback, door frame and compactor room doors and walls for scratches, marks and “touch-up” said marks DAILY. If the repainted areas are visible after the “touch-up,” contractor must repaint the entire section to ensure a blemish free appearance.
- e. If the existing one piece tank/bowl toilets will remain as part of the alteration, the contractor must adjust the height of the toilet tank overflow tube so it will not permit water to rise to a level that can cause water to leak from the toilet’s bolt holes (used for mounting the toilet seat) and adjust the water level so that the water level will not rise to the level of the bolt holes.

**NON-COMPLIANCE WITH THE ABOVE AND/OR DEVIATION FROM THE PLANS  
APPROVED BY THE CONDOMINIUM WILL RESULT IN AN IMMEDIATE JOB SHUTDOWN  
OF ALL WORK.**

Unit owner’s initials: \_\_\_\_\_

**EXHIBIT 1**  
**CONTRACTOR LETTER**

Date: \_\_\_\_\_

To:

RE: Unit Number: \_\_\_\_\_ (the "Unit")

Unit Owner: \_\_\_\_\_ (the "Unit Owner")

Dear \_\_\_\_\_:

This letter will confirm that the undersigned has (i) reviewed and fully understood the terms and provisions of the Alteration Agreement dated \_\_\_\_\_ (the "Agreement") between The Park Manor Condominium (the "Condominium") and the Unit Owner and (ii) agrees to abide by the terms of the Agreement and the rules and regulations of the Condominium from time to time in effect.

The undersigned further agrees that it will not make any claim against, or seek to recover from (a) the Condominium or the Condominium's Unit Owners or (b) the Condominium's or the Condominium's Unit Owners' servants, agents, partners, guests, licensees, invitees, tenants or employees (collectively, the "Indemnified Parties") for any damage to persons or property by the perils within the scope of the policies described in the Agreement unless the loss or damage is due to the carelessness or negligence of that Indemnified Party.

The undersigned further agrees to defend, indemnify and hold harmless the Indemnified Parties and all other occupants of the building, against any and all liability, including legal costs and expenses on account of loss of life or injury to any person or damage to property, happening in or arising out of or in any way relating to the performance of the work unless such injury or loss of life or loss or damage to property is caused by the carelessness or negligence of that Indemnified Party.

The undersigned hereby waives and releases any right to place a lien against any unit other than the Unit referenced above, in the event of any payment dispute regarding work in Unit.

Sincerely,

\_\_\_\_\_  
[Company Name of Contractor]

\_\_\_\_\_  
New York City Contractor's License Number

By: \_\_\_\_\_

Name: \_\_\_\_\_ Title: \_\_\_\_\_

**EXHIBIT 2**  
**LETTER TO UNIT OWNERS – HAVING COMMON WALLS WITH UNIT UNDER ALTERATION**

100-25 Queens Blvd  
Unit# \_\_\_\_\_  
Forest Hills, New York 11375

Dear Neighbor:

In accordance with the Alteration Agreement between me and The Park Manor Condominium (the “Condominium”), covering the alterations to be performed in my Unit \_\_\_\_, you are advised as follows:

- Alterations will be performed commencing on or about \_\_\_\_\_ days. The Alteration Agreement with the Condominium permits me 60 calendar days to complete the alteration.
- I hereby agree to indemnify you for any damage whatsoever to your unit caused by the alterations performed in my Unit. I agree to pay the reasonable cost of repair of such damage. At your option, such repair may be performed, at my expense, by contractors of your choice or by my contractors.
- In order to take advantage of the foregoing indemnification, you must permit my designated representatives in the presence of the Condominium’s Superintendent or Managing Agent, to inspect your unit prior to the commencement of my alterations. Please call me at \_\_\_\_\_ to arrange the inspection. You must also permit my designated representative to inspect any damage you claim my alterations have caused.

\_\_\_\_\_  
Unit Owner

Unit No. \_\_\_\_\_

Date: \_\_\_\_\_

### EXHIBIT 3

#### **CONTRACTORS INSURANCE REQUIREMENTS BLANKET AND INDIVIDUAL PROGRAM**

All contractors and their sub-contractors must provide satisfactory evidence of the following insurance REVIEWED and APPROVED by John B. Lovett & Associates, LTD BEFORE beginning work in any building (a "Building"). Contractors and sub-contractors must maintain such coverage at all times while working:

1. **Property Insurance** - All material equipment and tools (owned, borrowed or leased) of the Contractor or its employees must be covered for 100% of the full replacement value thereof. The insurance policy will be written under a standard a Special Causes of Loss (an all Risk) perils insurance policy. The Contractor agrees to waive any and all rights of subrogation against Insured for loss or damage to any property required to be covered under this provision. Failure of the Contractor to secure and maintain adequate coverage shall not obligate John B. Lovett & Associates, LTD or its agents or employees for any losses.
2. **Workers Compensation and Employers Liability Coverage** - A statutory Workers Compensation policy covering employees in the State of New York and Employers Liability subject to a limit of no less than \$100,000 each employee, \$100,000 each accident, \$500,000 policy limit.
3. **Commercial General Liability (1996 form or equivalent)** - The policy shall provide a \$1,000,000 combined single limit for Bodily Injury and Property Damage, including Products Liability, Contractual Liability, Broad Form Property Damage and all standard policy form extensions. There shall be no deductible/self-insured retention. The policy must provide a \$2,000,000 general aggregate (per project) and be written on an "occurrence form". The policy shall extend completed operations coverage for a period of no less than three (3) years from date work is accepted by **Insured**. The policy shall be endorsed to include **Insured** as an **additional insured**. The coverage of an additional insured shall apply on a Primary basis irrespective of any other insurance, whether collectable or not. \*
4. **Automotive Liability Insurance (if applicable)** - Policy shall provide Liability insurance under coverage Symbol "1" providing a \$1,000,000 combined single limit for Bodily Injury and Property Damage covering all owned, non-owned and hired vehicles of Contractors and sub-contractors.
5. **Umbrella Liability** - Umbrella policy must be purchased with a limit of not less than \$5,000,000\* providing excess coverage over all limits and coverage indicated in paragraphs 2, 3 and 4 above. The limits can be obtained by a combination of Primary and Excess Umbrella policies, provided that all layers follow form with the underlying policies.
6. **Compliance Documentation** - Contractor shall furnish John B. Lovett & Associates, LTD with Certificates of Insurance evidencing compliance with all insurance provisions noted above no later than seven (7) days prior to commencement of work. Work may not start until all

insurance requirements have been satisfied. All certificates or policy termination notices shall be delivered to:

John B. Lovett & Associates, LTD  
109-15 14<sup>th</sup> Avenue  
College Point, NY 11356

7. **Hold Harmless/Indemnification Provision** - Contractor and its sub-contractors shall, to the fullest extent permitted by law and at their own cost and expense, defend, indemnify and hold Insured, its directors, officers, employees, agents and representatives harmless from and against any and all claims, loss (including attorneys fees, witness fees and all court costs) damages, expense and liability resulting from injury and or death of any person, or damage to or loss of any property arising out of any negligent or wrongful act, error, omission or breach in connection with the operations of Contractor and sub-contractor, and its employees, agents and representatives.

8. **Additional Insured** - Shall be: **(a) The Park Manor Condominium** and their respective employees, **(b) John B. Lovett & Associates, LTD** and their officers and employees and **(c) Unit owner**.

All policies discussed above shall be written with insurance companies licensed and admitted to do business in the State of New York and rated no lower than AVIII in the most recent addition of the AM Best's rating guide and BBB in Standard & Poor's. All policies discussed above shall be endorsed to provide that in the event of a cancellation, non-renewal or material modification, John B. Lovett & Associates, LTD shall receive thirty (30) days' prior written notice by certified mail, return receipt requested.

**Failure to comply with any of the insurance provisions noted above will result in a breach of contract by Contractor/sub-contractors and Contractor/sub-contractors will not be allowed to start work.**

\*Umbrella limit is subject to negotiation based upon the scope, complexity, and risk of the project. Elevator contractors must provide minimum \$10 million umbrella coverage. Plumbers, electricians, waterproofers, contractors working on structural, mechanical, electrical, or plumbing systems must provide minimum \$5 million umbrella coverage. Decorators, such as Painters, Floor Refinishers must provide minimum \$1 million coverage.



**EXHIBIT 4**

**NEW PROTECTION DETAIL REQUIRED FOR ALL  
ALTERATIONS/DECORATIONS & MOVES**

The below indicated protection detail MUST be in place BEFORE any work or move will be allowed to take place.

**Corridor Protection Detail**

Cover carpeting wall-to-wall with Masonite from Elevator to Unit

**Bulky/Large Items and/or Demolition Debris Protection Detail**

**If Demo or Bulk**            Cover walls with Masonite on scheduled day of movement - Do NOT tape to walls

**If Demo or Bulk**            Cover all doorjambs and intersection corners with cardboard or plastic guards of approximately 1/4" thick

**Elevator Landing Area Carpeting**

Cover with Masonite.

**PROTECTION MATERIALS MAY NOT BE STORED IN THE TRASH ROOM**

CONTRACTOR ACKNOWLEDGE AND AGREE TO FOLLOW:

\_\_\_\_\_  
**Contractor Name**

\_\_\_\_\_  
**Signature**

\_\_\_\_\_  
**Date**

## Request for Taxpayer Identification Number and Certification

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

|   |   |   |
|---|---|---|
| Print or type<br>See Specific Instructions on page 2. | Name  |   |
|   | 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"/> Other ▶ _____ |   |
|   | <input type="checkbox"/> Exempt from backup withholding   |   |
|   | 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. 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.

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

|                                |  |  |  |  |  |  |  |  |
|--------------------------------|--|--|--|--|--|--|--|--|
| Social security number         |  |  |  |  |  |  |  |  |
|                                |  |  |  |  |  |  |  |  |
| or                             |  |  |  |  |  |  |  |  |
| Employer identification number |  |  |  |  |  |  |  |  |
|                                |  |  |  |  |  |  |  |  |

**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. person (including a U.S. resident alien).

**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 ▶ |
|------------------|----------------------------|--------|

**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.

**U.S. person.** 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.

**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.

**Foreign person.** If you are a foreign person, use the appropriate Form W-8 (see **Pub. 515**, Withholding of Tax on Nonresident Aliens and Foreign Entities).

**Nonresident alien who becomes a resident alien.**

Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the recipient 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 that specifies the following five items:

- The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
- The treaty article addressing the income.
- The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
- The type and amount of income that qualifies for the exemption from tax.
- 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 30% of such payments (29% after December 31, 2003; 28% after December 31, 2005). This is called "backup withholding." Payments that may be subject to backup withholding include 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, or
2. You do not certify your TIN when required (see the Part II instructions on page 4 for details), or
3. The IRS tells the requester that you furnished an incorrect TIN, or
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**.

## 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 social security card. 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 social security card 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).** If you are a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Treasury regulations section 301.7701-3, **enter the owner's name on the "Name" line.** Enter the LLC's 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 From Backup Withholding

If you are exempt, enter your name as described above and check the appropriate box for your status, then check the "Exempt from backup withholding" 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.*

**Exempt payees.** Backup withholding is **not required** on any payments made to the following payees:

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 recipients listed above, **1** through **15**.

| If the payment is for . . .  | THEN the payment is exempt for . . .  |
|--|---|
| Interest and dividend payments   | All exempt recipients except for <b>9</b>   |
| Broker transactions  | Exempt recipients <b>1</b> through <b>13</b> . Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker |
| Barter exchange transactions and patronage dividends                                   | Exempt recipients <b>1</b> through <b>5</b>   |
| Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup> | Generally, exempt recipients <b>1</b> through <b>7</b> <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-owner **LLC** that is disregarded as an entity separate from its owner (see **Limited liability company (LLC)** on page 2), enter your SSN (or EIN, if you have one). If the LLC is a corporation, partnership, etc., 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 on-line at [www.ssa.gov/online/ss5.html](http://www.ssa.gov/online/ss5.html). 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 get Forms W-7 and SS-4 from the IRS by calling 1-800-TAX-FORM (1-800-829-3676) or from the IRS Web Site at [www.irs.gov](http://www.irs.gov).

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:** Writing "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, 3, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt recipients, see **Exempt from backup withholding** 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 or Archer MSA 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>1</sup>  |
| b. So-called trust account that is not a legal or valid trust under state law   | The actual owner <sup>1</sup>   |
| 5. Sole proprietorship or single-owner LLC  | The owner <sup>3</sup>  |
| For this type of account:   | Give name and EIN of:   |
| 6. Sole proprietorship or single-owner LLC  | The owner <sup>3</sup>  |
| 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, but you may also enter your business or "DBA" name. You may use either your SSN or EIN (if you have one).

<sup>4</sup> List first and circle the name of the legal 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.)

**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. 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, and the District of Columbia to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, or to Federal and state agencies to enforce Federal nontax criminal laws and to combat terrorism.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 30% 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.

