



## West Virginia E-Filing Notice

CK-19-2016-C-257

Judge: Judge David H. Sanders

To: J. Tyler Mayhew  
tmayhew@bowlesrice.com

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### NOTICE OF ELECTRONIC FILING

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IN THE CIRCUIT COURT OF JEFFERSON COUNTY, WEST VIRGINIA  
DIVISION 1

PNGI CHARLES TOWN GAMING, LLC v. YORK BUILDING PRODUCTS CO., INC., et al.  
CK-19-2016-C-257

The following complaint was FILED on 10/6/2016 3:54:54 PM

Notice Date: 10/6/2016 3:54:54 PM

LAURA STORM  
CLERK OF THE CIRCUIT COURT  
JEFFERSON COUNTY  
119 N GEORGE ST, STE 100  
CHARLES TOWN, WV 25414

304-728-3231

**EXHIBIT**  
**1**

# COVER SHEET

E-FILED: 10/6/2016 3:54 PM  
CK-19-2016-C-257  
JEFFERSON COUNTY County Circuit Clerk  
LAURA STORM

## GENERAL INFORMATION

IN THE CIRCUIT COURT OF JEFFERSON COUNTY WEST VIRGINIA  
PNGI CHARLES TOWN GAMING, LLC v. YORK BUILDING PRODUCTS CO., INC., et al.

**First Plaintiff:** ☒ Business ☐ Individual ☐ Government ☐ Other  
**First Defendant:** ☒ Business ☐ Individual ☐ Government ☐ Other  
**Judge:** Judge David H. Sanders

## COMPLAINT INFORMATION

**Case Type:** Civil **Complaint Type:** Contract

**Origin:** ☒ Initial Filing ☐ Appeal from Municipal Court ☐ Appeal from Magistrate Court

**Jury Trial Requested:** ☒ Yes ☐ No ☐ N/A

**Mediation Requested:** ☐ Yes ☒ No

**Substantial Hardship Requested:** ☐ Yes ☒ No

**IN THE CIRCUIT COURT OF JEFFERSON COUNTY, WEST VIRGINIA**

**PNGI CHARLES TOWN GAMING, LLC,**

*Plaintiff,*

**v.**

**CIVIL ACTION NO. 16-C\_\_\_\_\_**

**YORK BUILDING PRODUCTS CO., INC. and  
YORK BUILDING AGGREGATES, LLC,**

*Defendants.*

**COMPLAINT**

Plaintiff PNGI CHARLES TOWN GAMING, LLC (the "Plaintiff" or "PNGI"), by its counsel, states the following Complaint against Defendants YORK BUILDING PRODUCTS CO., INC. and YORK BUILDING AGGREGATES, LLC (collectively, the "Defendants" or "York"):

**PARTIES, JURISDICTION, AND VENUE**

1. Plaintiff PNGI CHARLES TOWN GAMING, LLC (the "Plaintiff" or "PNGI") is a West Virginia limited liability company with its principal place of business in Jefferson County, West Virginia.

2. Defendant YORK BUILDING PRODUCTS CO., INC. is a Pennsylvania corporation that is not authorized to do business in West Virginia, and whose address is 950 Smile Way, York, Pennsylvania 17404.

3. Defendant YORK BUILDING AGGREGATES, LLC is a Pennsylvania limited liability company that is not authorized to do business in West Virginia, and whose address is 950 Smile Way, York, Pennsylvania 17404.

4. This Court has subject matter jurisdiction over this matter because it is a civil action for breach of contract against Defendants doing business in Jefferson County, West Virginia, and the amount in controversy exceeds the jurisdictional limit for Magistrate Court.

5. This Court is a proper venue for this matter because the Defendants do business in Jefferson County, West Virginia; the parties' dispute arises out of a contract breached in Jefferson County, West Virginia; and the damages suffered by the Plaintiff as a result of the Defendants' breach occurred in Jefferson County, West Virginia.

### **FACTS**

6. PNGI is the owner and operator of Hollywood Casino at Charles Town Races, a thoroughbred horse racing facility, casino, entertainment and events center, and fine dining destination located in Charles Town, West Virginia.

7. Hollywood Casino at Charles Town Races is one of the busiest thoroughbred horse racing facilities in the country, with 182 live racing days held virtually year round for the year 2016. Live thoroughbred horse racing at Hollywood Casino at Charles Town Races occurs on a race track surfaced with a mixture of dirt, fine sand, and clay, which is periodically resurfaced due to the wear on the surface created by horse traffic and the need to alter the composition of the track to accommodate seasonal weather changes.

8. York Building Products, Co., Inc. sells masonry products, hardscape products, cement products, construction supplies, and aggregates such as stone, sand, and gravel. *See* <http://www.yorkbuilding.com/> Upon information and belief, York Building Aggregates, LLC (collectively with York Building Products Co., Inc., the "Defendants" or "York") directly

supports the production and sale of aggregates products that are advertised and sold under the York Building Products, Co., Inc. brand name.

9. York's website states that "because we are vertically integrated, we control our product quality from the raw material stage through the entire manufacturing process -- your assurance of a product line built on a foundation of excellence."  
<http://www.yorkbuilding.com/about/>

10. York's website states that: "With several sand and gravel production facilities located throughout central Maryland, we supply the needs of contractors throughout Delaware, Maryland, Pennsylvania, Virginia and West Virginia. Our state-of-the-art facilities produce consistent quality product for the most exacting specifications."  
<http://www.yorkbuilding.com/york-building-products/sand-gravel/>

11. York's website states that: "Our sand & gravel plants produce a wide range of products from rice gravel to landscape gravel. We also produce a variety of sands used in construction and manufacturing throughout the Mid-Atlantic. As with all of our aggregate products, we test regularly to ensure our products meet AASHTO and ASTM specifications, so you can be assured our products will meet your project's strictest requirements."  
<http://www.yorkbuilding.com/aggregate-products/>

12. York's website specifically advertises aggregates products for use in the equestrian sports industry. See <http://www.yorkbuilding.com/aggregate-products/364-2/>

13. York's website provides downloadable tech data sheets for the aggregates products that it sells. See <http://www.yorkbuilding.com/aggregate-products/stone/>

14. On March 25, 2016, PNGI purchased the following aggregates products from York: (1) 400 tons of MS2 Mason Sand; (2) 300 tons of C-144 Mason Sand; and (3) 600 tons of White Fine Sand. A true and correct copy of the Standard Purchase Order from PNGI Charles Town Gaming, LLC to York Building Products, Inc. dated March 25, 2016 is attached hereto as *Exhibit A*.

15. ASTM E11 is the Standard Specification for Woven Wire Test Sieve Cloth and Test Sieves, a standardized mesh series for determining the particle-size distribution of granular materials. ASTM E11 provides, among others, the following mesh sieve size specifications: a #4 sieve has a maximum individual sieve opening of 5.14 mm; a #8 sieve has a maximum individual sieve opening of 2.6 mm; a #10 sieve has a maximum individual sieve opening of 2.215 mm; a #16 sieve has a maximum individual sieve opening of 1.33 mm; a #18 sieve has a maximum individual sieve opening of 1.135 mm; a #30 sieve has a maximum individual sieve opening of 695  $\mu\text{m}$ ; a #35 sieve has a maximum individual sieve opening of 585  $\mu\text{m}$ ; a #60 sieve has a maximum individual sieve opening of 306  $\mu\text{m}$ ; and a #100 sieve has a maximum individual sieve opening of 192  $\mu\text{m}$ .

16. The Technical Data Sheet for York's MS2 Mason Sand, available as a download from York's website, states in part that 100% of York's MS2 Mason Sand will pass through a 3/8" sieve, 99.9% will pass through a #4 sieve, 99.6% will pass through a #8 sieve, 98.9% will pass through a #16 sieve, and 91.9% will pass through a #30 sieve. See <http://www.yorkbuilding.com/wp-content/uploads/Mason-Sand-MS2-TDS.pdf>. A true and correct copy of York's Technical Data Sheet for MS2 Mason Sand, downloadable from York's website, is attached hereto as *Exhibit B*.

17. The Technical Data Sheet for York's C-144 Mason Sand, available as a download from York's website, states in part that 100% of York's C-144 Mason Sand will pass through a #4 sieve, 98.9% will pass through a #8 sieve, and 90.7% will pass through a #16 sieve. See <http://www.yorkbuilding.com/wp-content/uploads/C-144-mason-Sand-TDS.pdf>. A true and correct copy of York's Technical Data Sheet for C-144 Mason Sand, downloadable from York's website, is attached hereto as *Exhibit C*.

18. The Technical Data Sheet for York's White Fine Sand, available as a download from York's website, states in part that 100% of York's White Fine Sand will pass through a #4 sieve, 99.6% will pass through a #10 sieve, 98.9% will pass through a #18 sieve, 98.5% will pass through a #35 sieve, 98.3% will pass through a #60 sieve, and 94.5% will pass through a #100 sieve. See <http://www.yorkbuilding.com/wp-content/uploads/White-Fine-Sand-TDS.pdf>. A true and correct copy of York's Technical Data Sheet for White Fine Sand, downloadable from York's website, is attached hereto as *Exhibit D*.

19. PNGI has purchased the same, or similar, aggregates products from York on multiple occasions prior to March 25, 2016, and has communicated to York that PNGI purchases aggregates products for the specific purpose of resurfacing the thoroughbred horse racing track at Hollywood Casino at Charles Town Races. PNGI typically resurfaces the track in the spring, in advance of live racing events held at Hollywood Casino at Charles Town Races during the week of the Kentucky Derby.

20. The Kentucky Derby is the most well-known live thoroughbred horse racing event held in the United States, and is known among other monikers as "The Most Exciting Two

Minutes In Sports.” The Kentucky Derby is held annually on the first Saturday in May, and generates considerable public interest in live thoroughbred horse racing every year.

21. PNGI consistently experiences increased visitor interest in the racing, gambling, entertainment, and dining offerings at Hollywood Casino at Charles Town Races during the week of the Kentucky Derby.

22. PNGI has generated year-over-year increases in its revenue and profits at Hollywood Casino at Charles Town Races during the week of the Kentucky Derby.

23. York actually knew, or should have known from prior communications and its course of dealing with PNGI, that PNGI purchased aggregates products from York on March 25, 2016, for the specific purpose of resurfacing its thoroughbred horse racing track at Hollywood Casino at Charles Town Races in advance of live thoroughbred racing events to be held the week or weeks prior to the running of the 2016 Kentucky Derby, which, in 2016, occurred on May 7.

24. Between April 11 and April 14, 2016, the MS2 Mason Sand, C-144 Mason Sand, and White Fine Sand purchased by PNGI from York on March 25, 2016, were delivered by York to Hollywood Casino at Charles Town Races for PNGI’s track resurfacing. The sand was delivered by York in loads transported by multiple dump trucks, and dumped at a clean staging area on the grounds of Hollywood Casino at Charles Town Races for spreading on the track surface.

25. Unbeknownst to PNGI, one or more loads of sand delivered by York were contaminated with rocks that did not conform to the specifications advertised by York for the products purchased by PNGI. The rocks ranged in size from pea-sized up to fist-sized, and



would not have passed through a 3/8" sieve or smaller sieve opening if properly screened by York. Due to the volume of sand purchased by PNGI and the manner in which it was delivered by York, the rock contamination was not apparent from a reasonable inspection of the material by PNGI's employees upon delivery by York, and was not actually discovered by PNGI's employees until the contaminated sand and rocks had been spread on the track surface.

26. The rock contamination presented a serious safety hazard to horses and jockeys participating in live thoroughbred horse racing events at Hollywood Casino at Charles Town Races. PNGI was forced to cancel its live horse racing events until the contaminated sand and rocks were removed and the track appropriately resurfaced, resulting in the cancellation of live horse racing at Hollywood Casino at Charles Town Races for the 2016 Kentucky Derby week as well as the following week.

27. As a result of the cancellation of live horse racing events, PNGI suffered a significant downturn in visitor attendance, and a corresponding loss of revenue and profits, in all of PNGI's business sectors (e.g., racing, gambling, entertainment, and dining) at Hollywood Casino at Charles Town Races for the 2016 Kentucky Derby week, and for weeks thereafter.

28. York employees admitted to PNGI that York was responsible for the rock contamination in the sand delivered to PNGI. Nonetheless, York has refused to honor its express and implied warranties for the sand purchased by PNGI, has refused to provide any monetary compensation to PNGI for any of its losses incurred as a result of the contaminated sand sold by York, and has in fact demanded full payment from PNGI despite admitting that the sand was contaminated and neither merchantable nor fit for PNGI's intended purposes.

**COUNT ONE: BREACH OF CONTRACT**

29. The Plaintiffs incorporate by reference all previous paragraphs contained in this Complaint as if the same were set forth in this paragraph of the Complaint verbatim.

30. The Defendants' conduct constitutes breach of contract.

31. As a result of the Defendants' breach of contract, the Plaintiff has suffered damages, including consequential damages and lost profits, in an amount to be determined at trial.

32. All conditions precedent to the relief demanded herein have occurred or have been performed.

**PRAYER FOR RELIEF**

WHEREFORE, the Plaintiff respectfully requests that this Honorable Court grant them judgment against the Defendants in an amount to be determined at trial; plus all attorney fees and costs of litigation, pre-judgment interest, and post-judgment interest as allowed by law. The Plaintiff further requests that this Honorable Court grant them such other legal or equitable relief as it shall deem just and proper.

**THE PLAINTIFF DEMANDS A TRIAL BY JURY.**

DATED the 6th day of October 2016.

**PNGI CHARLES TOWN  
GAMING, LLC  
Plaintiff, By Counsel**

**/s/ J. Tyler Mayhew**

**Charles F. Printz, Jr. (WVSB #2985)**

**J. Tyler Mayhew (WVSB #11469)**

**BOWLES RICE LLP**

**101 South Queen Street**

**Post Office Drawer 1419**

**Martinsburg, West Virginia 25402-1419**

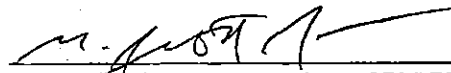
**Tel: (304) 263-0836**

**Fax: (304) 267-3822**

**VERIFICATION**

STATE OF WV  
COUNTY OF Jefferson, to wit:

I, SCOTT SAUNDERS, having been first duly sworn, do hereby affirm, under penalty of perjury, that I am an authorized representative of **PNGI CHARLES TOWN GAMING, LLC**, and that I am authorized to make this verification. I further affirm that the allegations set forth in the foregoing **COMPLAINT** and exhibits attached thereto are true and correct to the best of my knowledge; and, to the extent that said allegations are stated to be upon information and belief, I believe them to be true.

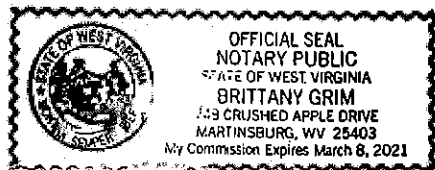
  
\_\_\_\_\_  
Authorized Representative of PNGI Charles  
Town Gaming, LLC

The foregoing VERIFICATION was taken, subscribed, and sworn to before the undersigned Notary Public in my jurisdiction on the 6 day of October, 2016.

By: Bethin  
\_\_\_\_\_  
Notary Public

[SEAL]

My commission expires: March 8, 2021



# EXHIBIT A

PNGI, CHARLES TOWN GAMING, LLC

RP7210: STANDARD PURCHASE ORDER

DATE: 03/25/2016

VENDOR NAME AND ADDRESS:  
 V YORK BUILDING PRODUCTS, INC.  
 E 950 Smile Way  
 N  
 D  
 O York, PA 17404  
 R

P/O NUMBER P/O DATE CXL DATE  
 00135101 03/25/2016  
 SHIP DATE REQUIRED  
 03/25/2016 04/26/2016  
 FOB.....  
 SHIP VIA.....  
 PAYMENT TERMS.....

BUYER PAGE  
 HOOVERP 1  
 REQ NBR MOD#  
 0

SHIP TO LOCATION:  
 S LIBERTY WAREHOUSE RECEIVING  
 H 53 MCGARRY BLVD.  
 I  
 P KEARNEYSVILLE WV 25430

JOB COST NUMBER.....  
 PROJECT NUMBER.....  
 CHARGE DIVISION..... RACING  
 CHARGE DEPARTMENT..... TRACK MAINT.

CONFIRMING ORDER..... N CREDIT REQUEST: N

LINE	ITEM#	ITEM DESCRIPTION	QUANTITY	U/M	PRICE	EXTENSION
1	5020700002	SAND MS2	400	UNIT	36.85 UNIT	14740.00
2	5020700001	SAND C-144	300	UNIT	39.60 UNIT	11880.00
3	5020700009	SAND FINE	600	UNIT	33.85 UNIT	20310.00

TOTALS - LINES	GROSS AMOUNT	FREIGHT & MISC	TAX AMOUNT	DISCOUNT AMOUNT	NET AMOUNT
3	46930.00	0.00	.00	.00	46930.00

**PNGI**  
**CHARLES TOWN GAMING, LLC.**

**SEND INVOICES TO:** CTAccountsPayable@pngaming.com

**MAILING ADDRESS:**

ATTENTION: ACCOUNTS PAYABLE  
P.O. BOX 551  
CHARLES TOWN, WV 25414

**SHIP TO ADDRESS:**

53 MCGARRY BLVD.  
KEARNEYSVILLE, WV 25430

**ACCOUNTS PAYABLES CONTACT:** Kathy Funk  
(800) 795-7001 EXT. 4622

**Dunn & Bradstreet #:** 01-563-8554

**Federal Tax Exempt #:** 46-3210448

**ALL PURCHASES MUST BE ACCOMPANIED BY A PURCHASE ORDER NUMBER!**

**BANK REFERENCES**

**UNITED NATIONAL BANK**

**ACCOUNT #:** 043336696  
**TELEPHONE:** (304) 728-2800  
**CONTACT:** JESSICA ROBINSON  
**FAX:** (304) 728-0301

**WELLS FARGO**

**ACCOUNT #:** 9669451149  
**TELEPHONE:** (540) 563-7323  
**CONTACT:** Balance Confirmation Services  
**FAX:** (704) 427-1729

**CREDIT REFERENCES**

COOPER-BOOTH WHOLESALE  
200 LINCOLN WEST DR.  
MOUNTVILLE, PA 17554  
(800) 992-0592  
Fax: (717) 285-8008

IMPACT OFFICE PRODUCTS  
11905 WHEATFIELD DRIVE  
HAGERSTOWN, MD 21740  
(301) 714-1000  
Fax: (301) 714-1002

ADAMS-BURCH, INC.  
1901 STANFORD COURT  
LANDOVER, MD 20785  
(800) 347-8093  
Fax: (301) 386-0206

**COMPANY OFFICERS**

**GENERAL MANAGER:** MR. SCOTT SAUNDERS

**CHIEF FINANCIAL OFFICER:** MR. THOMAS WEITNAUER

**NOTE: PLEASE BE ADVISED THAT THE PAYMENT POLICY OF PENN NATIONAL GAMING, INC. & PNGI CHARLES TOWN GAMING LLC IS NET 30 DAYS UNLESS OTHER ARRANGEMENTS ARE MUTUALLY AGREED UPON.**

**ALL INVOICES ARE TO BE MAILED TO:**

**PNGI CHARLES TOWN GAMING LLC**

PO Box 551

Charles Town WV 25414

**INSTRUCTIONS, TERMS AND CONDITIONS:**

1. **F.O.B. Terms.** Shipment is F.O.B. destination unless stated to the contrary on face of this order.
2. **Packing Slips** must be included in all shipments.
3. **Purchase Order Number** must be noted on each package, packing slip, invoice, bill of lading and delivery ticket.
4. **Invoices** must be rendered to the above address not later than the day following shipment or completion of services.
5. **Extra Charges.** No additional charges of any kind, including charges for boxing, packing, cartage, etc. will be allowed other than those appearing on the face of this order.
6. **Payment.** It is understood that the cash discount period, if any will run from the day after receipt of the goods or the invoice, whichever is later. C.O.D. shipments will not be accepted.
7. **Quantities.** The specific quantity ordered must be delivered in full, and is not to be changed without Buyer's consent in writing. Any unauthorized quantity is subject to our rejection and return shall be at Seller's expense.
8. **Price.** If price is not stated in this order, it is agreed that the goods shall be billed at a reasonable price, at the price last quoted, or at the prevailing market price, whichever is lower. This order must not be filled at a higher price than last quoted unless a higher price is stated on the face of this order.
9. **Applicable Laws.** Seller represents that the goods or services covered by this order are not being provided, sold or priced in violation of any federal, state or local law.
10. **Fair Labor Standards Act.** Seller agrees that goods shipped to Buyer under this order will be produced in compliance with the Fair Labor Standards Act.
11. **Warranty Specifications.** Seller expressly warrants that all goods and/or services covered by this order or other description or specification furnished by Buyer shall be in exact accordance with such order, description or specification, shall be free from defects in material and/or workmanship and shall be merchantable and fit for the particular purpose specified. Such warranties shall survive delivery and shall not be deemed waived either by any conflicting terms of any acceptance, or by reason of Buyer's acceptance of said goods or services or by payment for them. Any deviations from this order or specifications or any other exceptions or alternations must be approved in writing by a property designated officer of the Buyer.
12. **Cancellation.** Buyer reserves the right to cancel all or any part of the undelivered or unexecuted portion of this order. If Seller does not make deliveries or provide services as specified, time being of the essence of this agreement, or if Seller breaches any of the terms hereof including, without limitation, the warranties of Seller, Buyer may, in addition to any other available remedy, cancel this agreement in whole or in part.
13. **Inspection and Acceptance.** All goods shall be received and services rendered subject to Buyer's right of inspection and rejection. Defective goods not in accordance with Buyer's specifications will be held for Seller's instruction at Seller's risk and, if Seller so directs, will be returned at Seller's expense. If inspection discloses that part of the goods received are not in accordance with Buyer's specifications, Buyer, in addition to any other available remedy, shall have the right to cancel any unshipped portion of the order. Payment for goods prior to inspection shall not constitute acceptance thereof and is without prejudice to any remedies that Buyer may have against Seller and Buyer may revoke acceptance in accordance with applicable law.
14. **Patents, Trademarks, Copyrights.** Seller warrants that the material or goods acquired hereunder or used by Seller in connection with services rendered do not infringe any claim under any patent issued or granted by the United States or any foreign jurisdiction, or any United States or foreign trademark, service mark, or copyright, statutory or otherwise, and Seller agrees to defend and to hold harmless, protect, and indemnify the Buyer, its successors, assigns, customers and users of its produce and services, against any claim or demand based upon such infringements or based upon violation of law of the type specified in 9 and 10 above, and after notice, to appear and defend at its own expense any suits at law or in equity arising therefrom.
15. **Injury.** Seller agrees to hold harmless, protect, defend and indemnify the Buyer from any claims or demands on account of any injury to person or property occurring as a result of the installation, use, or consumption of any goods, any construction activities, or any services provided, including claims arising out of completed operations.
16. **Title** to goods covered by this order shall not pass to Buyer until delivered to final destination as ordered unless specifically provided on the face of this order.
17. **Waiver.** No waiver by either party to this agreement shall take place with respect to any breach or default or of any right or remedy unless such waiver is written and signed by the party charged with the waiver.
18. **Illegal Provision.** If any provision of this agreement is determined to be illegal, invalid, or unenforceable, the remainder of the agreement shall survive unless the intent of the parties would be violated.
19. **Integrated Agreement.** This agreement constitutes the complete agreement of the parties with respect to the subject matter hereof and may only be notified in writing signed by the party to be charged. If this order is issued in connection with a written contract, the terms of the written contract prevail over any inconsistent terms in this order.
20. **Choice of Law and Assignments.** This agreement and all issues arising therefrom shall be construed according to the laws of the State of West Virginia. Seller may not assign this contract without Buyer's written consent.



Form

**W-9**(Rev. December 2014)  
Department of the Treasury  
Internal Revenue Service**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.**1** Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.**2** Business name/disregarded entity name, if different from above**3** Check appropriate box for federal tax classification; check only one of the following seven boxes:

- ☐ Individual/sole proprietor or single-member LLC
- ☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ \_\_\_\_\_
- Note.** For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner.
- ☐ Other (see instructions) ▶ \_\_\_\_\_
- ☐ C Corporation
- ☐ S Corporation
- ☐ Partnership
- ☐ Trust/estate

**4** Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) \_\_\_\_\_

Exemption from FATCA reporting

code (if any) \_\_\_\_\_

(Applies to accounts maintained outside the U.S.)

**5** Address (number, street, and apt. or suite no.)

Requester's name and address (optional)

**6** City, state, and ZIP code**7** List account number(s) here (optional)**Part I Taxpayer Identification Number (TIN)**

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the 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 instructions for line 1 and 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. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

**Sign  
Here**Signature of  
U.S. person ▶

Date ▶

**General Instructions**

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

**Future developments.** Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at [www.irs.gov/ir9](http://www.irs.gov/ir9).

**Purpose of Form**

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding?* on page 2.

By signing the filled-out form, you:

- 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, and
- Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.

**Note.** If you are a U.S. person and 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 under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 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 section 1446 withholding on your share of partnership income.

In the cases below, the following person must give 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:

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

**Foreign person.** If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (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 he or she stays 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, give the requester the appropriate completed Form W-8 or Form 8233.

## Backup Withholding

**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, payments made in settlement of payment card and third party network transactions, 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 *Exempt payee code* on page 3 and the separate instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

## What is FATCA reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code* on page 3 and the instructions for the Requester of Form W-9 for more information.

## Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

## 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

### Line 1

You must enter one of the following on this line; do not leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account, list first, and then circle, the name of the person or entity whose name you entered in Part I of Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

**Note.** ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C Corporation, or S Corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. 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 line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2. "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

**Line 2**

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

**Line 3**

Check the appropriate box in line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box in line 3.

**Limited Liability Company (LLC).** If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

**Line 4, Exemptions**

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in line 4 any code(s) that may apply to you.

**Exempt payee code.**

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

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

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 5 <sup>2</sup>
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

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

**Exemption from FATCA reporting code.** The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

**Note.** You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

**Line 5**

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns.

**Line 6**

Enter your city, state, and ZIP code.

**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 this page), 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 SSA 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 [IRS.gov](http://IRS.gov) or by calling 1-800-TAX-FORM (1-800-828-3676).

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and 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 U.S. 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, or 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code* earlier.

**Signature requirements.** Complete the certification as indicated in items 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 made in settlement of payment card and third party network transactions, 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) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee <sup>1</sup> The actual owner <sup>1</sup>
5. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>1</sup>
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor <sup>1</sup>
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity <sup>1</sup>
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. 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
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

<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 "Business name/disregarded entity" 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 2.

<sup>5</sup> Note. Grantor also must provide a Form W-9 to trustee of trust.

**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, 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.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, *Identity Theft Prevention and Victim Assistance*.

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 property to the Treasury Inspector General for Tax Administration (TIGTA) 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.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 1-877-IDTHEFT (1-877-438-4338).

Visit [IRS.gov](http://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 (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and 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. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

## Streamlined Sales and Use Tax Agreement

## Certificate of Exemption

This is a multi-state form. Not all states allow all exemptions listed on this form. Purchasers are responsible for knowing if they qualify to claim exemption from tax in the state that would otherwise be due tax on this sale. The seller may be required to provide this exemption certificate (or the data elements required on the form) to a state that would otherwise be due tax on this sale.

The purchaser will be held liable for any tax and interest, and possibly civil and criminal penalties imposed by the member state, if the purchaser is not eligible to claim this exemption. A seller may not accept a certificate of exemption for an entity-based exemption on a sale made at a location operated by the seller within the designated state if the state does not allow such an entity-based exemption.

1. ☐ Check if you are attaching the Multi-state Supplemental form.  
☒ ☐ If not, enter the two-letter postal abbreviation for the state under whose laws you are claiming exemption.

2. ☐ Check if this certificate is for a single purchase and enter the related invoice/purchase order # \_\_\_\_\_

## 3. Please print

Name of purchaser

PNGI Charles Town Gaming, LLC

Business Address

P.O. Box 551

City

Charles Town

State

WV

Zip Code

25414

Purchaser's Tax ID Number

40-3210448

State of Issue

WV

Country of Issue

USA

If no Tax ID Number

FEIN

Driver's License Number/State Issued ID Number

Foreign diplomat number

Enter one of the following:

State of Issue: Number

Name of seller from whom you are purchasing, leasing or renting

Seller's address

City

State

Zip code

## 4. Type of business. Circle the number that describes your business

- 01 Accommodation and food services  
 02 Agricultural, forestry, fishing, hunting  
 03 Construction  
 04 Finance and insurance  
 05 Information, publishing and communications  
 06 Manufacturing  
 07 Mining  
 08 Real estate  
 09 Rental and leasing  
 10 Retail trade

- 11 Transportation and warehousing  
 12 Utilities  
 13 Wholesale trade  
 14 Business services  
 15 Professional services  
 16 Education and health-care services  
 17 Nonprofit organization  
 18 Government  
 19 Not a business  
 20 Other (explain) Race Track

## 5. Reason for exemption. Circle the letter that identifies the reason for the exemption.

- A Federal government (department) \_\_\_\_\_  
 B State or local government (name) \_\_\_\_\_  
 C Tribal government (name) \_\_\_\_\_  
 D Foreign diplomat # \_\_\_\_\_  
 E Charitable organization # \_\_\_\_\_  
 F Religious or educational organization # \_\_\_\_\_  
 G Resale # \_\_\_\_\_

- H Agricultural production # \_\_\_\_\_  
 I Industrial production/manufacturing # \_\_\_\_\_  
 J Direct pay permit # \_\_\_\_\_  
 K Direct mail # \_\_\_\_\_  
 L Other (explain) Race Track "Per Se" Exempt

## 6. Sign here. I declare that the information on this certificate is correct and complete to the best of my knowledge and belief.

Signature of Authorized Purchaser

Print Name Here

Title

Date

# PNGI Charles Town Gaming, LLC

## New Vendor Information

### **I. Correspondence Information:**

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

Sales Contact: \_\_\_\_\_ Phone #: \_\_\_\_\_

Fax #: \_\_\_\_\_

Address: \_\_\_\_\_  
\_\_\_\_\_

City: \_\_\_\_\_

State: \_\_\_\_\_ Zip: \_\_\_\_\_

TIN #: (Required) \_\_\_\_\_

MBE/WBE: YES \_\_\_\_\_ NO \_\_\_\_\_

If yes, please forward certification.

### **II. "Remit To" Information:**

Payable To: \_\_\_\_\_

Remit Address: \_\_\_\_\_  
\_\_\_\_\_

City: \_\_\_\_\_

State: \_\_\_\_\_ Zip: \_\_\_\_\_

Terms: \_\_\_\_\_

A/R Contact: \_\_\_\_\_ Phone #: \_\_\_\_\_

Fax #: \_\_\_\_\_

# **PNGI CHARLES TOWN GAMING, LLC**

## **INSURANCE ADDENDUM**

During the Term of the Contract to which this Insurance Addendum is attached and made a part, vendor will purchase and maintain the following insurance coverages: broad-based comprehensive general liability, personal injury and automobile liability insurance in an amount not less than \$2 Million Dollars of primary coverage per occurrence and \$3 Million Dollars of excess coverage and workers compensation insurance with statutorily required limits of coverage for any and all claims arising out Vendor's performance of services on OWNER's premises. Vendor shall provide OWNER with a Certificate of Insurance evidencing the coverages in place and which Certificate shall name PNGI Charles Town Gaming, LLC, its managing member and their respective directors, officers and employees as additional insureds, shall state that the insurance provided is primary and shall provide CLIENT with ten (10) days prior written notice of any change or cancellation of coverage.

# EXHIBIT B





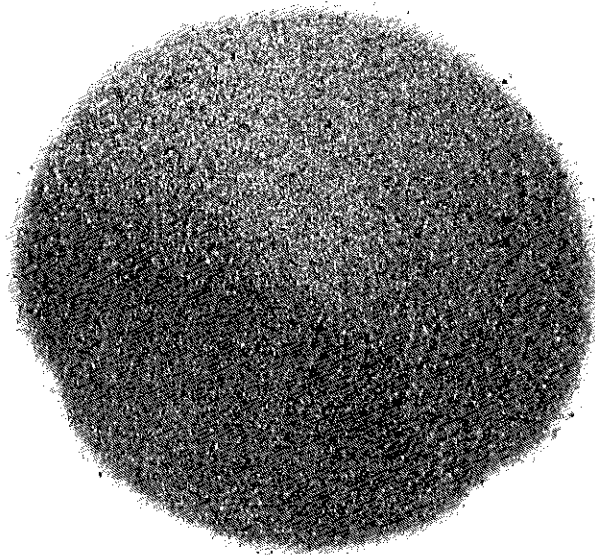
# TECHNICAL DATA SHEET

950 Smile Way, York, PA 17404  
Sales: 717. 771. 3545 Fax: 717. 848. 5565 [www.yorkbuilding.com](http://www.yorkbuilding.com)

**PRODUCT: MASON SAND (MS2)**  
**PLANT: PERRYVILLE**

## PARTICLE SIZE DISTRIBUTION

<u>Sieve Size</u>	<u>Avg. %Passing</u>
3/8"	100%
#4	99.9%
#8	99.6%
#16	98.9%
#30	91.9%
#50	31.3%
#100	4.6%
#200	0.8%



We herewith certify that our material is washed ~~material~~ sand and gravel, and is produced at our plant(s) ~~specified~~ above.  
The results reported above are from "typical sieve analysis reports". Please be aware that results may vary, as they are dependent upon mineral deposit variations. Please call for updated test analysis.

# EXHIBIT C



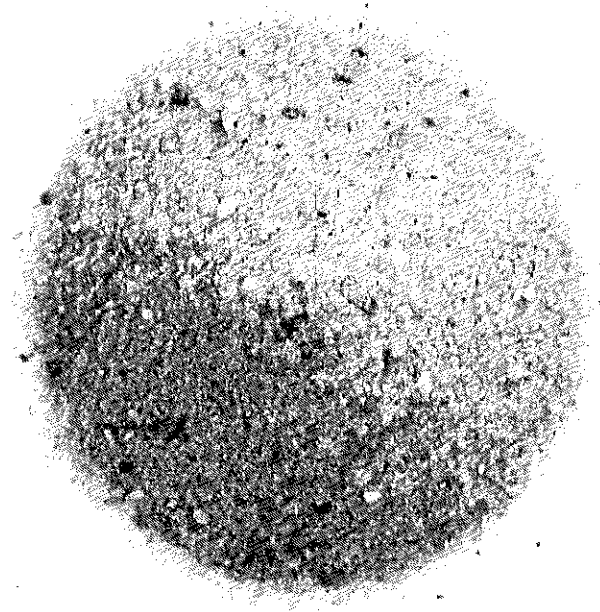
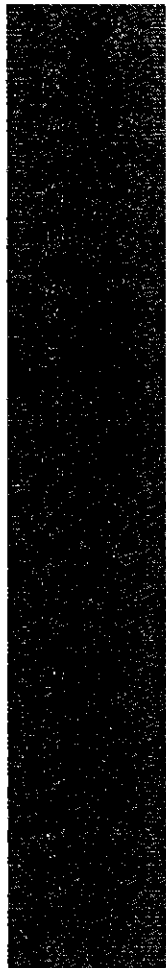
# TECHNICAL DATA SHEET

950 Smile Way, York, PA 17404  
Sales: 717. 771. 3545 Fax: 717. 848. 5565 www.yorkbuilding.com

**PRODUCT: C-144 MASON SAND**  
**PLANT: PERRYVILLE**

## PARTICLE SIZE DISTRIBUTION

<u>Sieve Size</u>	<u>Avg. %Passing</u>
#4	100%
#8	98.9%
#16	90.7%
#30	74.4%
#50	25.7%
#100	4.4%
#200	0.6%



We herewith certify that our material is washed mason sand and gravel, and is produced at our plant(s) specified above. The results reported above are from typical sieve analysis reports. Please be aware that results may vary, as they are dependent upon mineral deposit variations. Please call for updated test analysis.

# EXHIBIT D



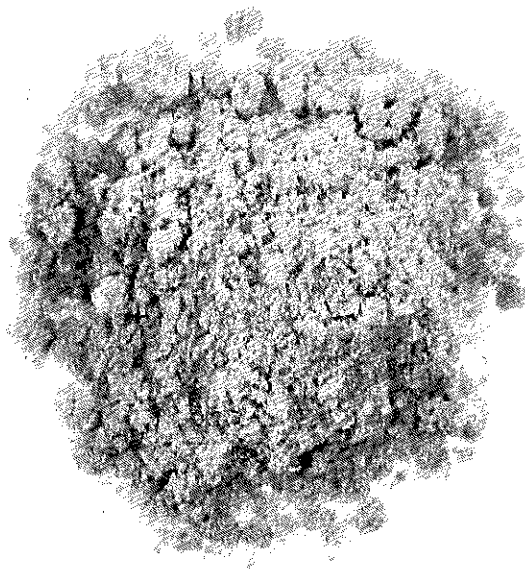
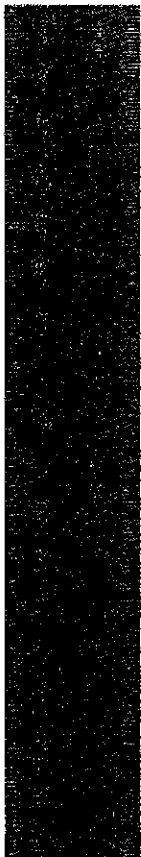
# TECHNICAL DATA SHEET

950 Smile Way, York, PA 17404  
Sales: 717.771.3545 Fax: 717.848.5565 [www.yorkbuilding.com](http://www.yorkbuilding.com)

**PRODUCT: WHITE FINE SAND**  
**PLANT: BELVEDERE SPECIALTY PLANT**

## PARTICLE SIZE DISTRIBUTION

<u>Sieve Size</u>	<u>Avg. % Passing</u>
#4	100%
#10	99.6%
#18	98.9%
#35	98.5%
#60	98.3%
#100	94.5%
#140	73.9%
#270	11.16%



We herewith certify that our material is washed natural sand and gravel, and is produced at our plant(s) specified above. The results reported above are from "typical sieve analysis reports". Please be aware that results may vary, as they are dependent upon mineral deposit variations. Please call for updated test analysis.