

TABLE OF CONTENTS

VENDOR CREDENTIALING PROCESS OVERVIEW.....	1
FREQUENTLY ASKED QUESTIONS.....	2
FRIEDMAN INSURANCE REQUIREMENTS.....	4
SAMPLE COI FOR COMMERCIAL PROPERTIES & CONSTRUCTION JOBS.....	5
SAMPLE COI FOR MULTIFAMILY PROPERTIES.....	6
FORM W-9.....	7
VENDOR REQUIREMENTS ACKNOWLEDGEMENT & AGREEMENT.....	13

VENDOR CREDENTIALING PROCESS



Thank you for your interest in becoming a vendor for Friedman Real Estate and its associated properties and companies (“Friedman Real Estate”). We have partnered with NetVendor to administer the Friedman Real Estate vendor credentialing program. You will need to be an approved vendor to work for Friedman Real Estate. Credentialing is required to ensure vendors are qualified to perform work, have adequate insurance, and have cleared various other background checks. Once you enroll and are approved through NetVendor, your company becomes one of Friedman Real Estate’s approved vendors. Below are some significant benefits for you that come with the NetVendor partnership:

- **Full Service** – NetVendor makes the Vendor Credentialing and Compliance process paperless for you. The Insurance Specialists at NetVendor work with your agent(s) directly so you don’t have to.
- **Increased Visibility** – All Vendors that enroll will appear in NetVendor’s extensive Vendor Database for not only all Friedman Real Estate properties, but all NetVendor customers nationwide. Increasing your visibility through NetVendor’s database can lead to potential new business for your company.
- **Approved for All** – When a Vendor becomes an Approved Vendor for Friedman Real Estate, they are approved to perform work at other Friedman Real Estate properties as well.
- **Expiration Notifications** – NetVendor will automatically reach out to your agent(s) 28 days prior to your policy’s termination date to obtain a new certificate so that there is not a lapse in service due to expired insurance. Once you’ve completed the NetVendor registration process, the experts at NetVendor will handle expirations directly with your agent(s), eliminating the need for you to send updated certificates.

The registration process should take less than 10 minutes and will require you to complete your vendor profile and pay a fee to NetVendor. Follow these 4 simple steps now to become compliant with NetVendor and become one of Friedman Real Estate’s Approved Vendors:

1. Visit www.friedmanrealestate.com/vendors/credentialing
2. Click “Get Started Now”
3. Complete your profile
4. Pay nonrefundable \$149 fee to NetVendor

Once you complete the steps above, NetVendor will contact your agent(s) for insurance information and complete the credentialing process and notify you via email once you have been approved. Please note that Vendors are not permitted to perform work for Friedman Real Estate and its associated properties and companies until the above steps are completed and your company becomes an Approved Vendor. No payments will be made to vendors or contractors who are not compliant.

If you have any questions regarding NetVendor or the registration process, please contact the NetVendor team via email at compliance@netvendor.net or phone at (503) 922-1111.

We look forward to working with you!
Friedman Real Estate

NetVendor – Frequently Asked Questions

Friedman Real Estate is pleased to announce that we have partnered with NetVendor to manage our vendor compliance and vendor credentialing process. All Vendors will be required to become an Approved Vendor through the NetVendor credentialing process in order to perform work for Friedman Real Estate. Below are some answers to some of the most frequently asked questions regarding Friedman Real Estate's partnership with NetVendor.

What is NetVendor?

NetVendor is a third-party system that Friedman Real Estate partnered with to manage vendor credentialing and compliance for those vendors that require insurance.

Who is required to register through the NetVendor portal?

All vendors that perform work or construction at a property ("Vendors") will be required to become an Approved Vendor through NetVendor's credentialing process in order to work for Friedman Real Estate.

What does the NetVendor registration process entail?

The NetVendor registration process should take less than 10 minutes and is outlined below:

1. Visit www.friedmanrealestate.com/vendors/credentialing and click "Get Started Now" to begin the registration process.
2. Complete your vendor profile including taxpayer information (W-9), company information, contact information for your insurance agent(s), select property locations, and provide background screening information.
3. Review and execute Friedman's Vendor Insurance Requirements Acknowledgment.
4. Pay a non-refundable \$149 annual enrollment fee.
5. NetVendor works directly with your insurance agent(s) to ensure compliance.
6. NetVendor will notify you of your compliancy status via email once they complete their credentialing and compliance process.

What is NetVendor's typical turnaround time for the credentialing and compliance process?

It normally takes 2 business days for NetVendor to conduct all necessary background screenings and obtain certificates from your agent.

What will happen if I do not register with NetVendor?

Friedman Real Estate is committed to reducing the risk at properties we own and operate and as such we partnered with NetVendor to manage the Vendor credentialing and compliance. We would like to engage with companies that share this commitment and who intend to follow the industry's best practices. Vendors who refuse to register through NetVendor will not be considered an Approved Vendor and will not be permitted to perform work for Friedman Real Estate.

What happens if I register, but am not compliant?

If a Vendor complete the registration process but NetVendor notates that they are not compliant due to insurance requirements or background screening results, the Vendor is not authorized to perform work for Friedman Real Estate. NetVendor will work with the Vendor's insurance agent directly in attempt to make the Vendor's coverage meet Friedman's minimum requirements. If the Vendor is not able to obtain minimum requirements for any reason, the Vendor will be marked as **not compliant** in NetVendor and Friedman Real Estate will not be able to utilize the Vendor's services until they provide the proper coverage. Once the Vendor completes the registration process, NetVendor immediately conducts a background check, OFAC screening, and begins working with the Vendor's agent(s) to obtain certificates of insurance. As such, the \$149 annual fee is non-refundable.

What are the benefits of registering with NetVendor?

- **Full Service** – NetVendor makes the Vendor Credentialing and Compliance process paperless for you. The Insurance Specialists at NetVendor work with your agent(s) directly so you don't have to.
- **Increased Visibility** – All Vendors that enroll will appear in NetVendor's extensive Vendor Database for not only all Friedman Real Estate properties, but all NetVendor customers nationwide. Increasing your visibility through NetVendor's database can lead to potential new business for your company.
- **Approved for All** – When a Vendor becomes an Approved Vendor for Friedman Real Estate, they are approved to perform work at other Friedman Real Estate properties as well.
- **Expiration Reminders** – Once Vendors complete the NetVendor registration process, NetVendor will handle expirations directly with the Vendor's agent(s), eliminating the need for Vendors to send updated certificates.

If I have already enrolled with NetVendor and am an Approved Vendor for a different client. Do I need to enroll again?

Since each company has different requirements, you will need to enroll to become an Approved Vendor for Friedman Real Estate. Rather than creating a new account and completing the entire registration process, you can click "Login if you already have an account" and the enrollment process will ask you to verify the information they already have on file and pay the non-refundable \$149 fee to NetVendor. If you have already registered but forgot your username or password, please reach out to compliance@netvendor.net.

Who can I contact with questions regarding NetVendor or the enrollment process?

Vendors may reach out to NetVendor's customer support team directly with any questions. They can be reached via email (compliance@netvendor.net) or by phone (1-503-922-1111). There is also a live-chat feature available on their website.

BASIC INSURANCE REQUIREMENTS

	MULTI- FAMILY PROPERTIES	COMMERICAL PROPERTIES & CONSTRUCTION PROJECTS
GENERAL LIABILITY	<ul style="list-style-type: none"> ▪ Each Occurrence: \$1,000,000 ▪ General Aggregate: \$2,000,000 ▪ Products and Completed Operations Coverage Aggregate: \$2,000,000 ▪ Additional Insureds Required ▪ Umbrella may be used to meet these limits 	<ul style="list-style-type: none"> ▪ Each Occurrence: \$2,000,000 ▪ General Aggregate: \$2,000,000 ▪ Products and Completed Operations Coverage Aggregate: \$2,000,000 ▪ Additional Insureds Required ▪ Umbrella may be used to meet these limits
AUTO LIABILITY	<ul style="list-style-type: none"> ▪ Combined Single Limit: \$500,000 - OR- ▪ Splits Limits <ul style="list-style-type: none"> ○ Bodily injury (per person): \$250,000 ○ Bodily injury (per accident): \$500,000 ○ Property Damage: \$250,000 ▪ Additional Insureds Required on Commercial Auto Policies Only ▪ Umbrella may be used to meet these limits 	
WORKERS' COMPENSATION	<ul style="list-style-type: none"> ▪ Workers' Compensation Insurance at statutory limits as required by State Law ▪ Employers' Liability Insurance of not less than \$500,000 each Accident, \$500,000 disease each Employee, and \$500,000 disease Policy Limit ▪ Waiver of Subrogation Required ▪ Umbrella may be used to meet Employers' Liability Limits 	
CERTIFICATE HOLDER ADDRESS	<p>Friedman Real Estate Management c/o Net Vendor 7644 SW Mohawk St. #J Tualatin, OR 97062</p>	

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. 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
4. 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*, later, 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 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 payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, 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 24% 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 instructions for Part II 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*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

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*, later, 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 (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a 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 on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on 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 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² 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. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

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.

If you are a single-member LLC that is disregarded as an entity separate from its owner, 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 *What Name and Number To Give the Requester*, later, 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. 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 and clicking on Employer Identification Number (EIN) under Starting a Business. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

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 item 1, 4, or 5 below indicates 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), ABLE accounts (under section 529A), 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) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. 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
15. 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

¹ 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.

² Circle the minor's name and furnish the minor's SSN.

³ 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.

⁴ 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*, earlier.

*Note: The 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 Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic 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. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit www.irs.gov/IdentityTheft 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.

VENDOR REQUIREMENTS ACKNOWLEDGEMENT & AGREEMENT

{{ vendor_name }} (“**Vendor**”) agrees to provide goods and/or services for Friedman Real Estate Management, Premier Construction & Design Company, Friedman Real Estate Brokerage Inc., and/or any subsidiaries, affiliates, licensed entities of same and other entities currently existing or formed in the future that are subsidiaries of, related to or affiliated with the forgoing entities (collectively, “**Friedman Real Estate**”). Friedman Real Estate manages properties and performs work at properties (collectively, the “**Property**”), as agent for the Property owner or Friedman Real Estate clients under a management contract, construction contract, or any such other contract or agreement, (collectively, the “**Owner**”). As a Vendor providing goods and/or services to Owner, Property and/or Friedman Real Estate, Vendor acknowledges and agrees that Friedman Real Estate is the property manager or agent on behalf of Owner or Property, and Friedman Real Estate engages all Vendors on behalf of Owner or Property and not on behalf of Friedman Real Estate. Accordingly, Vendor agrees that Friedman Real Estate shall have no liability for obligations of the Property or Owner. Vendor agrees to the following terms (collectively, the “**Agreement**”):

VENDOR REQUIREMENTS. The following requirements are required for all Vendors to be a Friedman Real Estate approved vendor providing any type of good and/or service to a Property, Owner and/or Friedman Real Estate corporate or regional office:

- W-9 and any applicable professional licenses on file with NetVendor.
- a current certificate(s) of insurance (“**COI**”), on file with NetVendor (all details provided within my NetVendor account correspondence), including, but not limited to, general liability, auto liability, excess liability (if applicable), and workers compensation/employer’s liability (additional coverages or endorsements, including, but not limited to an alternate employer endorsement, professional liability, pollution liability, cyber liability, abuse and molestation liability, crime coverage and environmental liability, may be required if deemed appropriate by the scope and service).
- The COI and/or additional insured endorsement must include specific language with regard to the general liability policy and commercial automobile policy, if applicable, naming Friedman Real Estate, Owner, Property, their subsidiaries, affiliates, the direct and indirect owner(s) and advisors of a Property, and the entities defined as an additional insured in the Vendor Insurance Requirements, Construction Contract, and/or Vendor Contract (collectively, the “**Friedman Contracts**”), as an additional insured (collectively, the “**Additional Insureds**”). Full policy limits available to the Vendor shall also apply to the Additional Insureds.
- Any applicable excess/umbrella policy is to be issued on a follows form basis.
- All coverage shall be primary and non-contributory.

- A waiver of subrogation shall apply in favor of Additional Insureds on all policies as permitted by law.
- All insurance policies shall be issued by companies with an A.M. Best rating of AX, or higher.
- The COI must remain current and any lapse in coverage will result in the termination of future purchases of goods and services.
- Annual renewal with NetVendor is a requirement of continuing as a Friedman Real Estate approved vendor.
- All insurance policies required in this Agreement will be kept in place for the term of the Friedman Contracts.

WORKERS COMPENSATION REQUIREMENTS. Vendor accepts and fully understands the requirement for workers compensation insurance regardless of state regulations, **except for vendors who are sole proprietors with no employees.** A waiver of subrogation shall apply to Friedman Real Estate, Owner, Property, their subsidiaries, affiliates, the direct and indirect owner(s) and advisors of a Property, and the entities defined as an additional insured in the Friedman Contracts.

COMPLIANCE WITH LAWS; BACKGROUND SCREENING. Vendor agrees to exercise due diligence with respect to placement of employees, laborers, workers, and subcontractors to perform work inside any building, living units or within Property boundaries who may have a prior criminal background or pose as a moral hazard or deferred-adjudication. Molestation, murder, kidnapping, indecency with a child, indecent exposure, rape, and sexual assault are a listing of these crimes. This is not a complete list. Vendor understands that it is its duty to use dependable hiring practices and accept Friedman Real Estate's policy regarding its employees' background screening. Vendor shall comply with all applicable laws in providing any products and/or services to Owner, Property or Friedman Real Estate, including, without limitation, Immigration and Customs Enforcement (ICE) regulations and the Immigration Reform and Control Act of 1986 ("**IRCA**"). Vendor warrants that an authorized representative of the Vendor has (1) verified that each Vendor employee, laborer or subcontractor is legally authorized to work in the United States for the duration of all products or services provided to the Owner and/or Owner's agents; (2) required the employee, laborer and/or subcontractor to complete and execute Section 1 of the DHS Form I-9; (3) completed and executed Section 2 of the DHS Form I-9, and (4) processed through Department of Homeland Security-Employment Eligibility Verification "**E.E.V.**" Vendor also agrees to require any of its independent contractors to comply with the automobile liability standards to be consistent with the limits set forth by Friedman Real Estate. Vendor agrees to indemnify, defend and save Indemnified Parties, as defined below, from and against any and all claims, losses, costs and liabilities arising out of the Vendor's failure to comply with the law and these requirements.

LOSS TO VENDOR'S PROPERTY: Vendor is responsible for insuring all its personal property and that of their employees and agents, and all materials and equipment

brought onto any Property. Vendor will indemnify, defend and hold harmless Owner, Property, and Friedman Real Estate, and/or their affiliates, subsidiaries, the direct and indirect owners of their managed properties or properties where Friedman Real Estate is performing work, and all such parties' affiliates, agents, members, managers, contractors, officers, directors, owners, advisors and employees, (collectively, the "**Indemnified Parties**"), from any loss or damage to such property. Vendor waives any rights of subrogation against Indemnified Parties for damage to Vendor's personal property as described above, regardless of any actual or alleged negligence or fault of the Indemnified Parties.

WAIVER: Regardless of any fault of Indemnified Parties Vendor waives all claims against Indemnified Parties for injuries to Vendor or its employees in connection with Vendor's contracted work and/or services.

WARRANTY: Vendor warrants that the goods and/or materials delivered to the Property, Owner and/or Friedman Real Estate shall be as specified in Vendor's proposal and/or invoice; and that the goods and/or materials will be installed in agreement with industry standards and to the specifications of the manufacturer of the goods and materials. Unless otherwise agreed, all warranties relating to defects in the goods and materials are made jointly by Vendor and by the manufacturer of the goods and materials. Vendor will assist Friedman Real Estate and the Owner or the Property in asserting warranty claims against the manufacturer.

NON-DISCRIMINATION AND FAIR HOUSING POLICY. Fair Housing for all is the policy of Friedman Real Estate, Owner and Property, and it is the law. Vendor and its employees and agents are forbidden from discriminating against anyone in any aspect of rental housing because of race, color, religion, national origin, sex, familial status (children under the age of 18 in the household), creed, ancestry and handicap (disability) or need for reasonable accommodation or modification. Among other things, tenants and applicants for tenancy may not be treated differently than others based on any of these criteria. Vendor agrees to provide all services equally without regard to any of these criteria. Further, Vendor will not make or publish discriminatory statements or advertisements. Harassment because of race, color, religion, national origin, sex, familial status (children under the age of 18 in the household), creed, ancestry and handicap (disability) or need for reasonable accommodation or modification or exercise of protected fair housing rights is forbidden by this policy and by the law. Vendor will comply with all applicable Federal Equal Opportunity laws, orders and regulations and will not discriminate against or segregate any person or group of persons on account of race, creed, color, religion, age, sex, marital status, individual gender, ancestry, special disabled veteran or any veteran status, familial status, or national origin. Vendor will ensure that it and any other person claiming under or through it, will not establish or permit any such practice or practices of discrimination or segregation with reference to the selection, location, number, use or occupancy of employees, laborers, subcontractors, tenants, leases, sub tenants or vendees of the Property. Employees, sub-contractors, agents and/or affiliates of the Vendor agree to conduct themselves in a professional and ethical manner with Friedman Real Estate, their employees, agents and/or affiliates.

HOLD HARMLESS AGREEMENT. To the fullest extent allowed by law, Vendor shall indemnify, hold harmless, and defend the Indemnified Parties from and against any all

suits, actions, legal proceeding, claims, demands, damages, costs, expenses, liabilities, losses of whatsoever kind or character (including but not limited to , death of persons, attorney's fees and litigation expenses), arising out of, relating to, resulting from, or caused by: (i) the performance of work at the Property by Vendor, including, but not limited to all construction activities, its employees, agents, sub-contractors and/or its affiliates; (ii) the presence of Vendor its employees, agents, sub-contractors and/or its affiliates on the Property(s); or (iii) any injury to agents or employees of Vendor arising out of or in the course of their work on the Property in connection with or arising from this Agreement. However, this indemnity will not extend to any loss, damage, or expense arising out of the actions and sole gross negligence, willful misconduct or criminal acts of the Indemnified Parties.

If any one article, section, part or subpart of this Agreement is deemed to be invalid for any reason, all others remain in effect. Any violation of this Agreement will result in termination of approval to perform work for Friedman Real Estate or Owner at any Property. By checking the box below next to "I acknowledge receipt of and agreement with the above terms," Vendor accepts and agrees to this Agreement and the above requirements and terms.