

AMENDMENT NO. ONE TO CONTRACT NO. 31679 31679

RE: Renewal No. One of Contract No. 31679 (PA-01010) for Furnishing and Delivering Petroleum Products to the City of Long Beach (BPLB10000041)

This Amendment to Contract No. 31679 is made and entered as of April 28, 2011 by and between the CITY OF LONG BEACH, a municipal corporation, and ~~Maxum DBA General Petroleum (Contractor)~~
General Petroleum Corporation


Contract No. 31679 is amended by mutual agreement of the parties and as indicated below by a check or other mark preceding the appropriate amendment:

- 1. First renewal option to extend term to 7/1/2012.
- 2. \$200,000 has been added for the term of 7/1/2011 to 7/1/2012.
- 3. Prices during this period shall remain firm.
- 4. The price for certain items shall be increased as shown on Exhibit "A", which is attached hereto and incorporated herein by this reference.
- 5. The price for certain items shall be decreased as shown on Exhibit "A", which is attached hereto and incorporated herein by this reference.
- 6. The discount offered to the City is increased by ____ %. Your bid states you will not exceed 5%
- 7. The items or locations identified on Exhibit "B", which is attached hereto and incorporated herein by this reference, are hereby deleted from the Contract.
- 8. The locations identified on Exhibit "B", which is attached hereto and incorporated herein by this reference, are hereby added to the Contract.
- 9. Current permits, licenses, insurance and other required information are enclosed as Addendum No. 1.

Except as expressly amended above, all terms and conditions in this Contract are ratified and confirmed and remain in full force and effect. Executed with all formalities required by law as of the date first stated above.

Attach Notary if Out-of-State Contractor

CONTRACTOR: *General Petroleum Corporation*




(Signature)

Belinda Foxworth

(Print / Type Name)

President / Vice President / Secretary / Treasurer
(circle one)

CONTRACTOR: *General Petroleum Corporation*



(Signature)

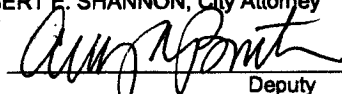
Craig Callen

(Print / Type Name)

President / Vice President / Secretary / Treasurer
(circle one)

THE CITY OF LONG BEACH:

By:  _____
Assistant City Manager
City Manager
EXECUTED PURSUANT TO SECTION 301 OF THE CITY CHARTER.

Approved as to form:
ROBERT E. SHANNON, City Attorney
By:  _____
Deputy

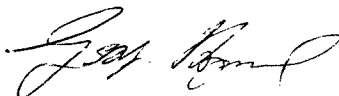
George Hopwood

Subject: FW:

From: George Hopwood
Sent: Monday, August 01, 2011 3:47 PM
To: George Hopwood
Subject:

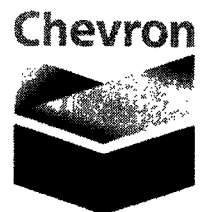
City of Long Beach Lubricants Contract-Chevron Products
EXHIBIT "A"

ITEM #	PODUCT DESCRIPTION	PACKAGE SIZE	CURRENT PRICE/UNIT OF MEASURE
1a	Ursa SP Motor oil SAE 15w40	55gl. drum	8.29gl. <i>35%</i>
1b	" " " " "	Bulk	8.29gl.
2a	Rando HD Hydraulic 32	55gl. drum	6.99gl.
2b	" " " 68	55gl.drum	7.19gl.
2c	" " " 150	55gl.drum	9.99gl.
3a	RPM Univ.Gear Lube SAE 80w90	400lb.drum	1.37lb.
3b	or 85w140 " "	120lb.1/4drum	1.87lb.
4a	MD3 Dexron III Mercon ATF	55gl.drum	7.99gl. <i>35%</i>
4b	" " " "	Bulk	7.67gl.
5	Moly Grease 3% EP2	120lb.1/4drum	2.72lb.
6a	Johnsen's Power Steering Fl.*	1 quart aerosol can	2.69ea.
8	1000 THF Tractor Hyd.Fl.	55gl.drum	8.79gl.
10	Supreme Anti-freeze	55gl.drum	9.04gl. <i>30%</i>
	" " "	6/1gl.cs.	9.39gl.
12	RPM (CNG) Gas Eng. Oil SAE 15w40	55gl.drum	9.89gl. <i>20%</i>



George Hopwood
Manager Government Sales

Maxum Petroleum
320 Golden Shore Suite 400 | Long Beach, CA 90802
619-873-1074 | 619-873-1071 (FAX)
GHopwood@maxumpetroleum.com



Pricing Support Deck

July 18, 2011

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Factors Affecting Finished Lubricant Cost



To understand the reasons for the rise in cost of finished lubricants, it's first important to understand the components that make up a finished lubricant product.

A finished lubricant product is made up of the following raw materials and components:



BASE OILS

"Basic lubricant building block."

- *Makes up 80-99% of finished product*

Factors Affecting Cost of Bases Oils

- ☐ Crude oil prices which determine the feedstock costs for base oils
- ☐ Competition for feedstock availability for other uses
- ☐ Supply/demand balance or capacity versus consumption

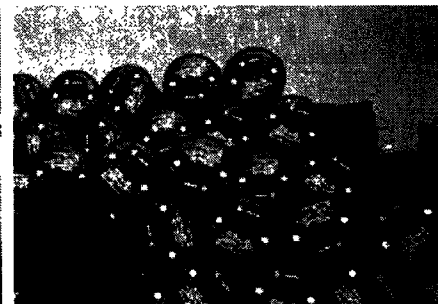


ADDITIVES

"Used to enhance the performance of an oil"

Factors Affecting Cost of Additives

- ☐ Crude oil prices, as many additives are derivatives of petrochemicals
- ☐ Base oil prices, as most additives contain base oil
- ☐ Supply/demand balance or capacity versus consumption

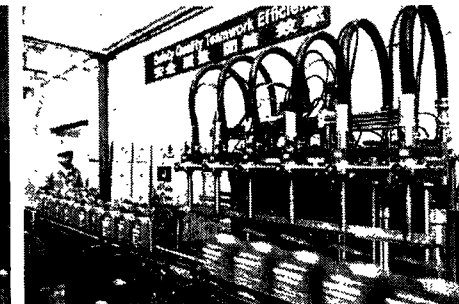


PACKAGING

"Ensures safe handling and consumer convenience"

Factors Affecting Cost of Packaging

- ☐ Crude oil prices, as plastics are derivatives of petrochemicals
- ☐ Steel costs driven by ore costs and milling capacity
- ☐ Supply/demand balance or capacity versus consumption



OTHER COMPONENTS

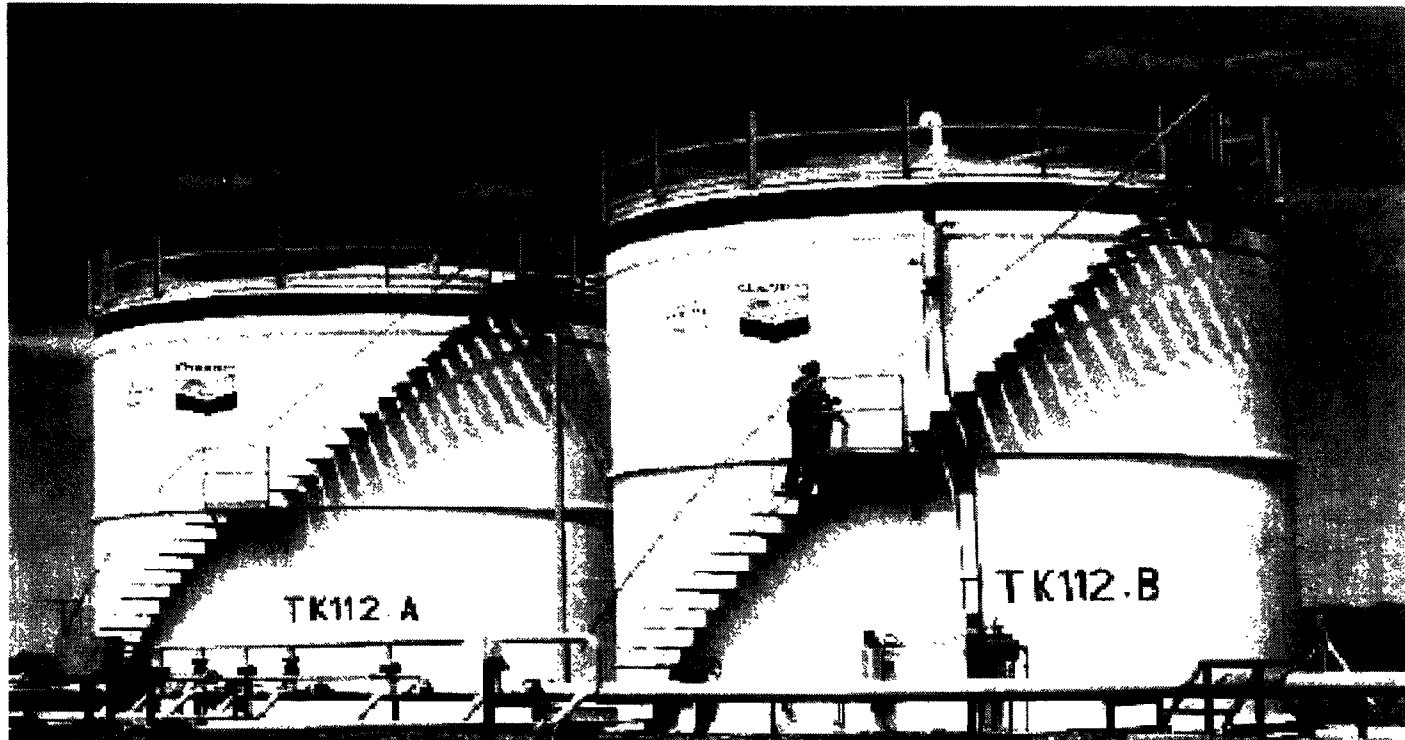
- Import Duties
- Freight Cost
- Manufacturing Cost



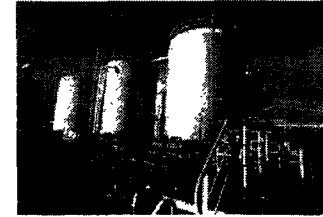
Single Biggest Finished Lubricant Cost Driver

BASE OILS

- ❑ The biggest component affecting the price of a finished lubricant is the cost of base oil.
- ❑ Base oil makes up 80-99% of the total finished lubricant by volume.
- ❑ Base oil is also used in the manufacture of lubricant additives and quite often an increase in the cost of base oil will also lead to an increase in the cost of additives.



What is Driving Base Oil Prices up?



Supply for Base Oil: Tightness due to low inventory levels

"Suppliers from both the paraffinic and naphthenic sectors warn customers that stocks are a long way from being flush or abundant. Therefore there is a concerted effort by suppliers to keep a close eye on sales. Pure spot activity is deemed negligible". (Lubes N' Greases Base Oil Report – July 6, 2011)

Supply for Base Oil: Constrains due to Planned and Unplanned Refinery Production Outages

"Market participants said Motiva's ongoing downtime and allocated products continued to pinch US base oil supply, while demand going into July business remained healthy." (ICIS Pricing – Base Oil Report – June 5, 2011)

"Buyers and sellers confirmed ongoing tight availability, with a focus in 1H June to get backorders and delays caused by the Mississippi river flooding under control." (ICIS Pricing – Base Oil Report – June 14, 2011)

"Group I SN150 supply was described as exceptionally challenging to source in the second-half of June, stretching that condition into the first-half of July, gathering the most commonly discussed point of short supply this week. Heavy grades followed, with SN500 and 600 availability also continuing to be described as short, and brightstock maintaining its position at the top of the short-supply list." (ICIS Pricing – Base Oil Report – July 12, 2011)

"On the paraffinic side, the market continues to cope with the Motiva downtime which has placed a lot strain on the overall availability of API Group II/II+ grades." (Lubes N' Greases Base Oil Report – July 13, 2011)

What is Driving Base Oil Prices up?



① **Consequence of tight supply with strong demand:**

“Fundamentals maintained the pace toward higher prices, with surprisingly strong first-half 2011 demand initially outstripping supply, exacerbated by the Q1 rash of turnarounds and weather-related outages”.

(ICIS Pricing – Base Oil Report – June 21, 2011)

“Upstream, crude oil prices have tempered substantially in the last few sessions, shedding about \$8 per barrel to around \$93 to \$94/bbl levels not seen since February. Despite this drop, suppliers contend that base oil prices should remain unchanged due to the still-high demand against thin availability.”

(Lubes n' Greases – Base Oil Report – June 22, 2011)

“Although the summer holiday season is in full swing, the U.S. base oils market isn't snoozing. Paraffinic and naphthenic prices remain firm alongside still-healthy demand.”

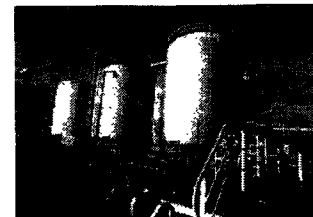
(Lubes n' Greases – Base Oil Report – July 6, 2011)

② **Feedstock costs:**

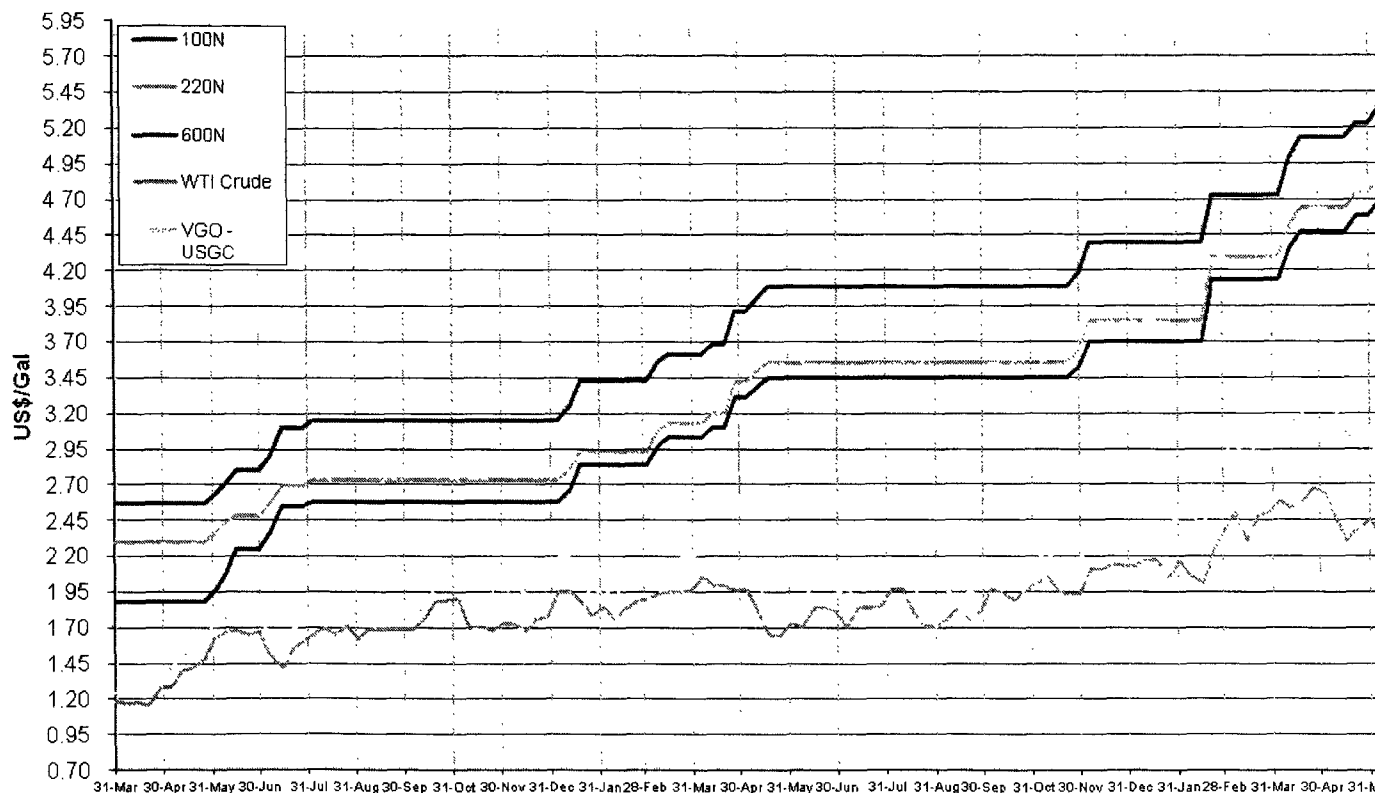
“Looking upstream, there has been no let-up in the high costs of feed stock. Base oil producers still have to contend with paying a premium of at least \$20 per barrel over benchmark WTI crude for either sweet or sour crude (domestic or imported) or vacuum gas oil.”

(Lubes n' Greases – Base Oil Report – June 15, 2011)

Base Oil and Feedstock Cost Increases since Mar 2009 Inflection



Feedstock Cost Increases since cost inflection in March 2009
USGC Avg G2 Postings (Motiva, Conoco, Flint Hills)
WTI Crude and USGC Low Sulphur VGO
 Data Source: ICIS



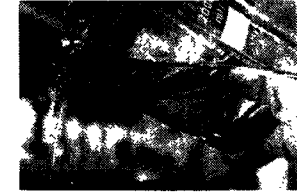
Cumulative % Increase

- 114%
- 117%
- 158%
- 144%
- 100%

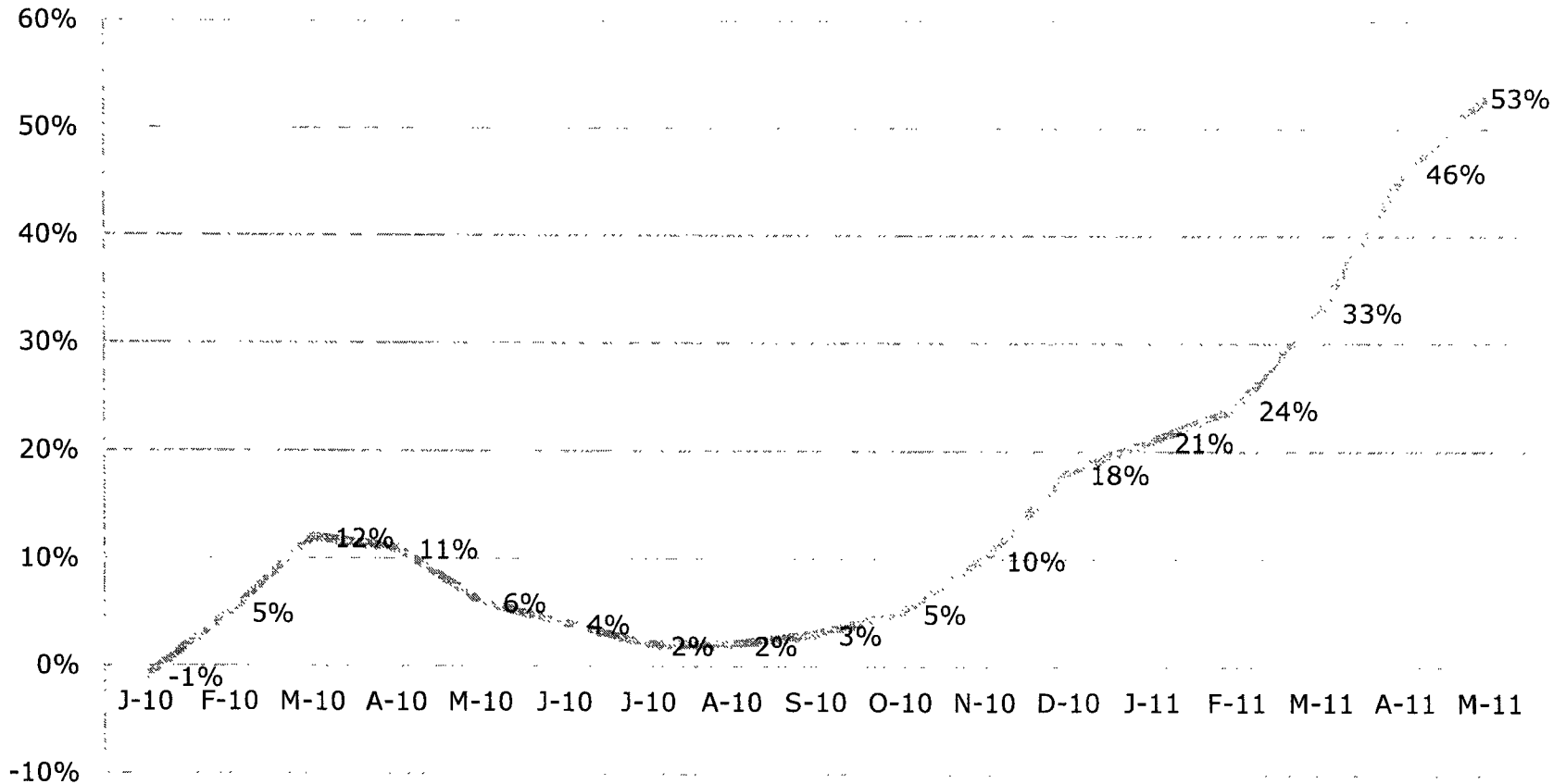
Disconnect between WTI and VGO price.

Year 2010/2011

Other Finished Lubricant Cost Component ADDITIVES



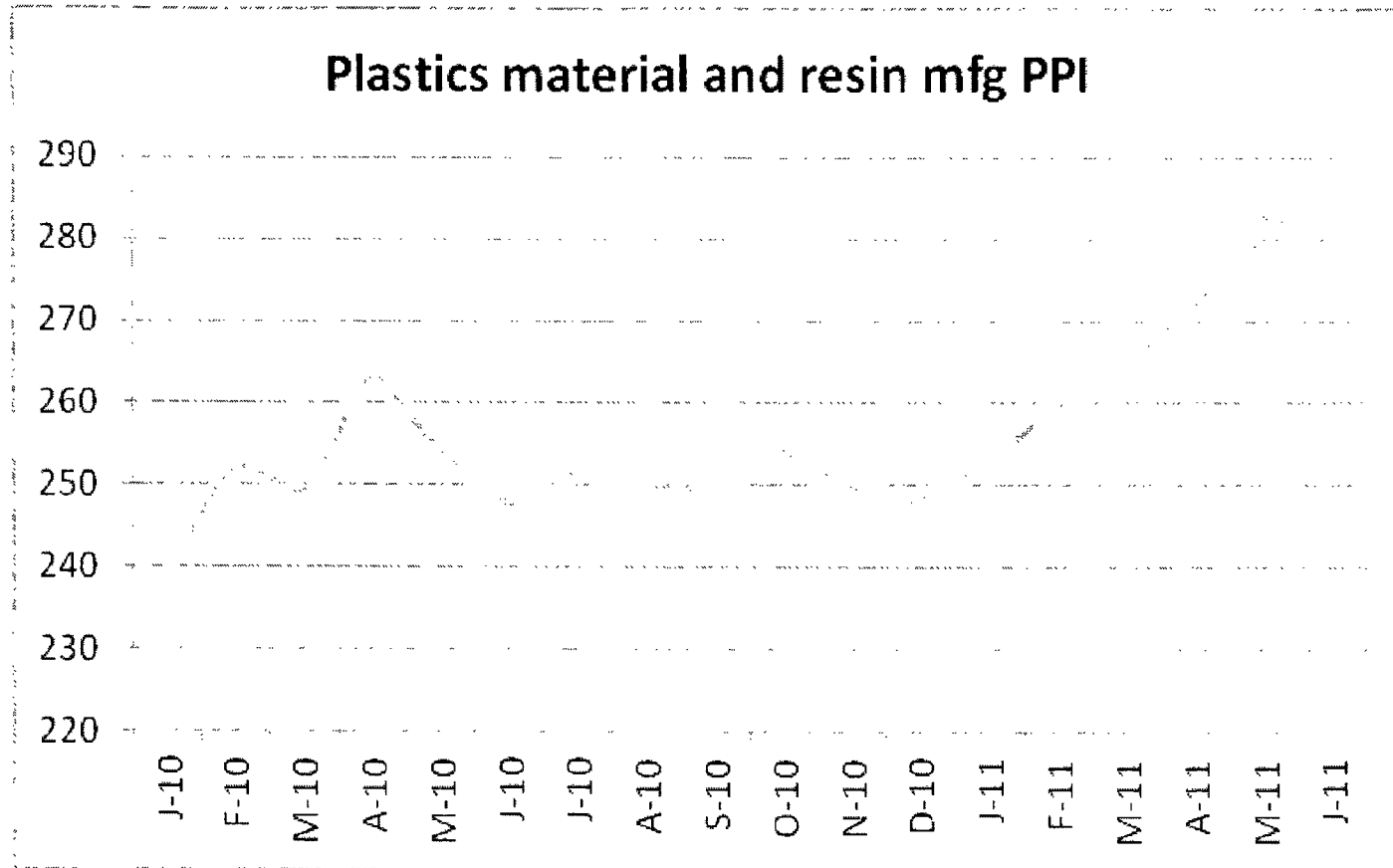
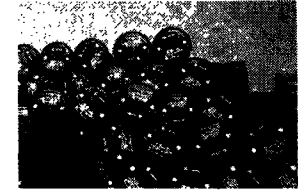
Additive Cost Index (Derived from CMAI data)



Additives cost index (up 53% since Jan'10)

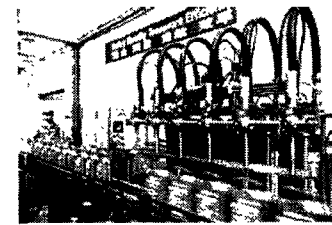
- Rising cost of petrochemical derivatives used for additive production driven by crude oil price and energy cost increases.
- Continues upward trend in cost since August 2010.

Packaging cost increases

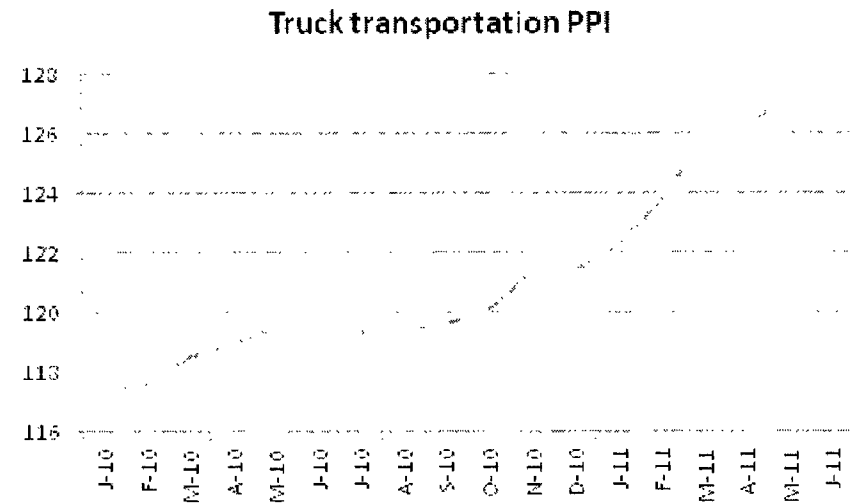
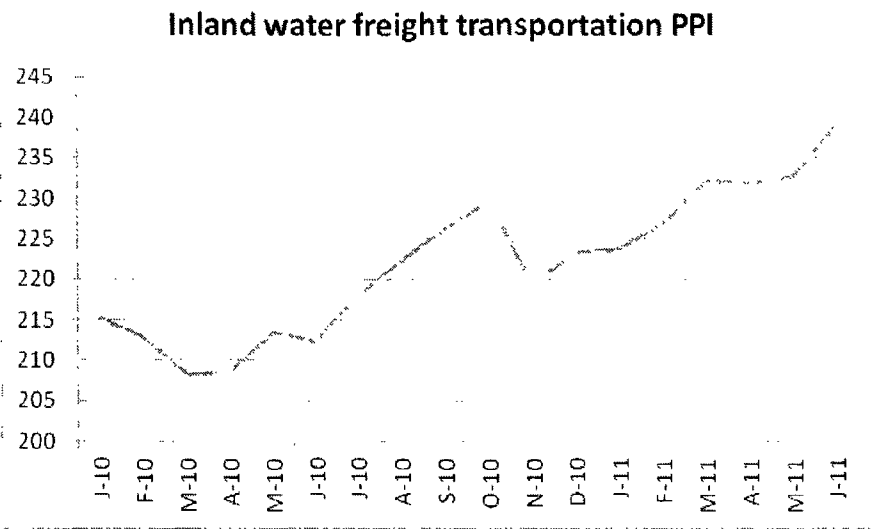


Plastics materials and resin manufacturing index (up 15% since Jan'10)

- ⌚ Rising cost of plastics and resin manufacturing impacting the cost of packaging.
- ⌚ Consistent upward trend in cost since January 2011.



Transportation Costs

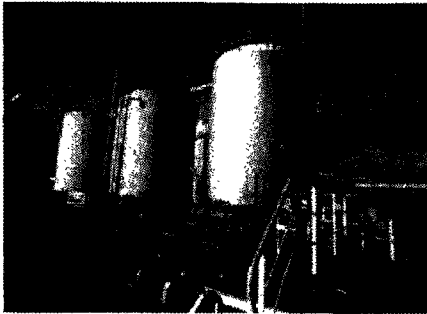


Transportation index (up 11% since Jan'10)

- ☐ Rising cost of fuel impacting inland water freight and truck transportation cost.
- ☐ Consistent upward trend in cost since January 2010.

Source: Bureau of Labor Statistics - <http://data.bls.gov/cgi-bin/dsrv>

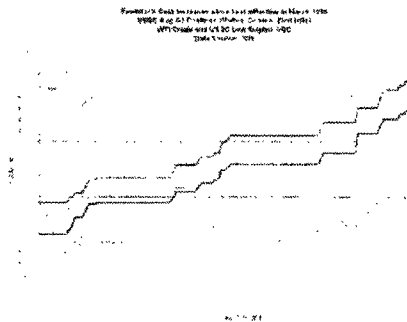
Higher costs in all components of Finished Lubricants.



BASE OILS

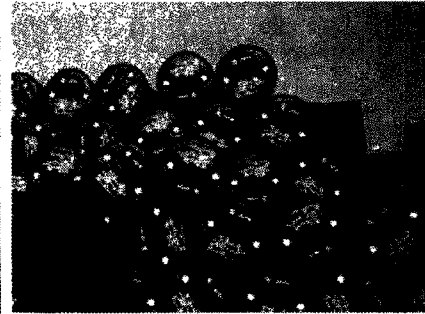
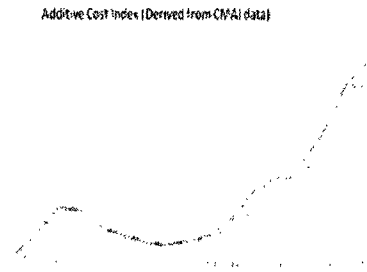
“Basic lubricant building block.”

➤ *Makes up 80-99% of finished product*



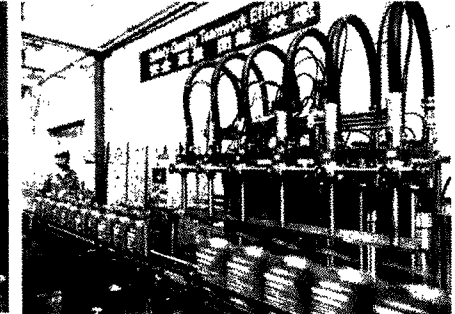
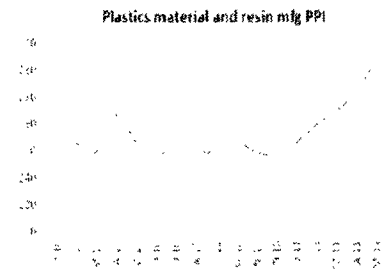
ADDITIVES

“Used to enhance the performance of an oil”



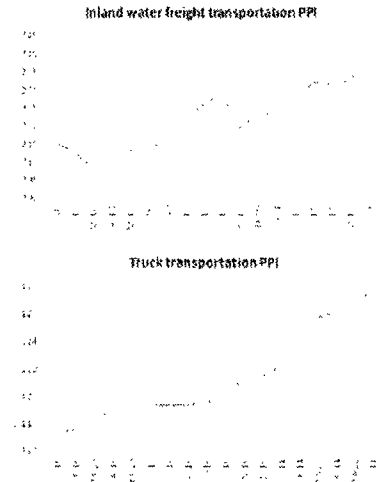
PACKAGING

“Ensures safe handling and consumer convenience”



OTHER COMPONENTS

- Import Duties
- Freight Cost
- Manufacturing Cost



Crude Fundamentals and outlook by EIA – July 12, 2011



- **EIA Crude trends (see chart next slide)**

“World crude oil prices initially fell following the June 23 announcement by the International Energy Agency (IEA) that its member countries would release up to 60 million barrels from strategic reserves but then rose above the pre-announcement levels in late June and early July. Attributing observed price changes since June 23 to the IEA announcement is difficult because other drivers, including changing expectations of world economic and crude oil consumption growth, uncertainty over oil supply disruptions, estimates of Organization of the Petroleum Exporting Countries (OPEC) spare production capacity, and other physical and financial factors are continually affecting oil prices. Although the IEA release will provide some additional supply, EIA expects oil markets to tighten through 2012. Given projected world oil demand growth and slowing growth in supply from countries that are not members of OPEC, the projected U.S. average refiner acquisition cost of crude oil rises from \$102 per barrel in 2011 to \$108 per barrel in 2012, about \$1 per barrel below last month's *Outlook*”. <http://www.eia.doe.gov/steo/> (July 1, 2011)

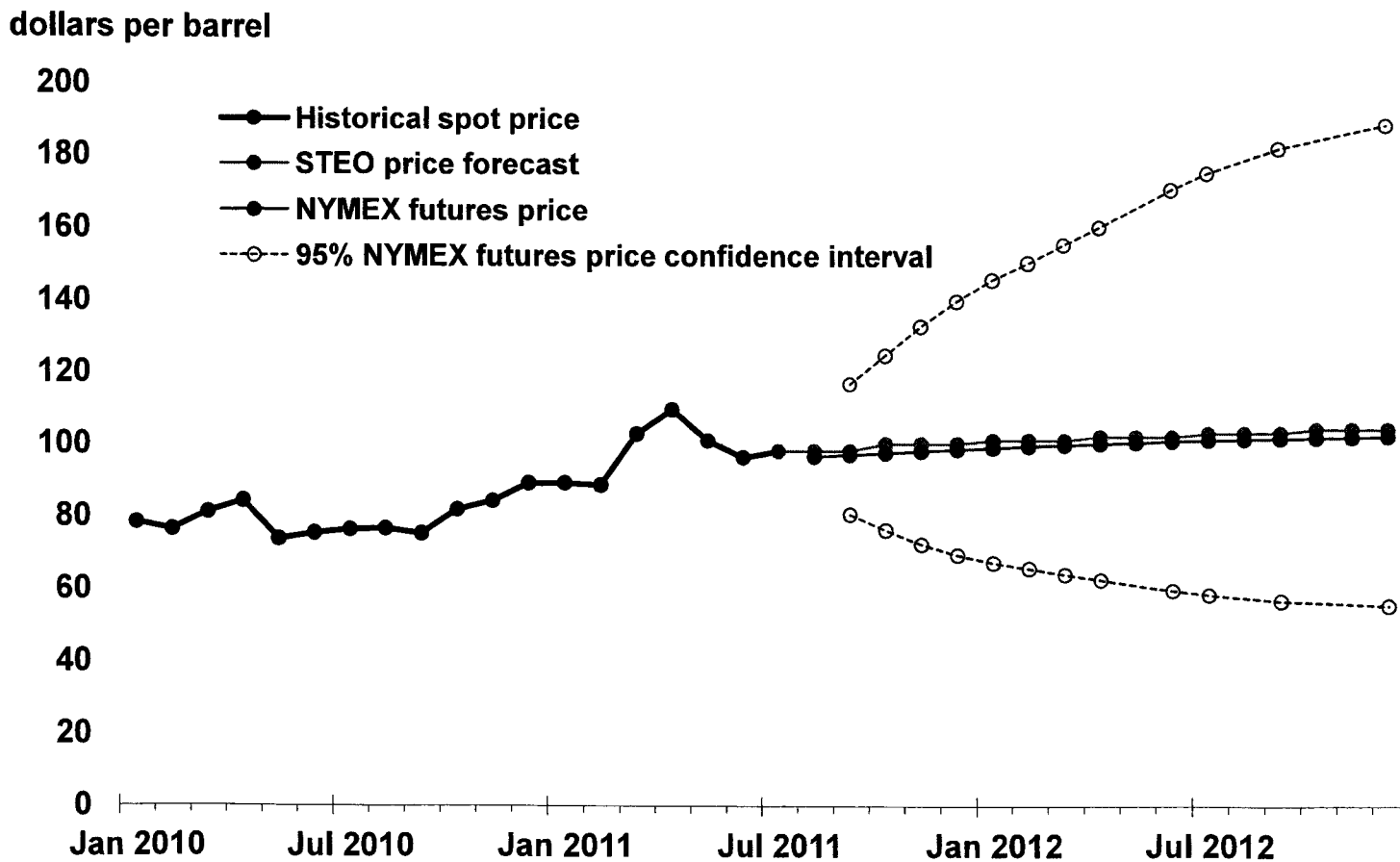
- **EIA Assessment Rationale:**

“EIA projects that total world oil consumption will grow by 1.4 million barrels per day (bbl/d) in 2011 and 1.6 million bbl/d in 2012. EIA still expects that the market will rely on both a drawdown of inventories and production increases in both non-OPEC and OPEC countries to meet projected demand growth”. <http://www.eia.doe.gov/steo/> (July 12, 2011)

Crude Fundamentals and outlook by EIA – July 2011



West Texas Intermediate (WTI) Crude Oil Price



Note: Confidence interval derived from options market information for the 5 trading days ending July 7, 2011

Intervals not calculated for months with sparse trading in "near-the-money" options contracts

Source: Short-Term Energy Outlook, July 2011





Blank



Wayne Ederer
Manager,
Lubrication Marketers,
Sales

Chevron Lubricants
Chevron Products Company
55 S Main Street
Suite 390
Naperville, IL 60540
Tel 630-388-4004
Fax 630-388-4001
wayneederer@chevron.com

July 15, 2011

Dear Valued Chevron Lubrication Marketer:

Chevron is announcing a general price increase to be effective September 1, 2011. Chevron will increase the prices of all lubricating oils, gear lubes and greases by 3%-6%. In certain instances, specific products may increase in amounts that are outside of this general increase.

This increase is being driven by the continuing rise in base oil and additive costs which impact the manufacturing of our lubricants and greases.

We understand and appreciate the efforts required by our Marketers to communicate this increase to your customers. Our posted price changes by product and sku will be available in Business Point by July 18th, 2011.

Please note:

- The new prices will be effective on September 1, 2011.
- To manage our order fulfillment and to provide the ability to meet the needs of all of our customers, we would appreciate that you place your orders consistent with historical order patterns. Orders shipped between July 18, 2011 and August 31, 2011 that exceed 110% of your average monthly volume for the past twelve months, will be billed at the new prices to be effective September 1, 2011.
- For Synthetic products, we continue with the volume limits communicated on April 11, of 100% of your average monthly volume for those products.
- Your average monthly volume is defined as your average monthly purchases from July 1, 2010 and June 30, 2011.
- Additional plant loading slots will not be scheduled beyond normal business hours; therefore we ask that you please place your orders consistent with your weekly order patterns. Please plan accordingly as large order quantities placed the week prior to the increase will be reviewed and may not be accepted by Chevron in order to better meet all customers' needs.
- Details regarding your average monthly volume are available to you through your LBC Account Manager.

The Chevron Global Lubricants sales staff is committed to meeting your needs. Your Lubrication Business Manager will contact you with more details and supporting information.

As always, thank you for your business.

Sincerely,

A handwritten signature in black ink that reads "WR Ederer".

Wayne Ederer
Manager – Lubrication Marketers



Wayne Ederer
Manager,
Lubrication Marketers,
Sales

Chevron Lubricants
Chevron Products Company
55 S Main Street
Suite 390
Naperville, IL 60540
Tel 630-388-4004
Fax 630-388-4001
wayneederer@chevron.com

May 12, 2011

Dear Valued Chevron Lubrication Marketer:

Chevron is announcing a general price increase to be effective June 13, 2011. Chevron will increase the prices of all lubricating oils, gear lubes and greases by 6%-10%. In certain instances, specific products may increase in amounts that are outside of this general increase.

This increase is being driven by the continuing rise in base oil and additive costs which impact the manufacturing of our lubricants and greases.

We understand and appreciate the efforts required by our Marketers to communicate this increase to your customers. Our posted price changes by product and sku will be available in Business Point by May 16th, 2011.


Please note:

- The new prices will be effective on June 13, 2011.
- To manage our order fulfillment and to provide the ability to meet the needs of all of our customers, we would appreciate that you place your orders consistent with historical order patterns. Orders delivered between May 13, 2011 and June 10, 2011 that exceed 110% of your average monthly volume for the past twelve months, will be billed at the new prices to be effective June 13, 2011.
- For Synthetic products, we continue with the volume limits communicated on April 11 of 100% of your average monthly volume for those products.
- Your average monthly volume is defined as your average monthly purchases from May 1, 2010 and April 30, 2011.
- Additional plant loading slots will not be scheduled beyond normal business hours; therefore we ask that you please place your orders consistent with your weekly order patterns. Please plan accordingly as large order quantities placed the week prior to the increase will be reviewed and may not be accepted by Chevron in order to better meet all customers' needs.
- Details regarding your average monthly volume are available to you through your LBC Account Manager.

The Chevron Global Lubricants sales staff is committed to meeting your needs. Your Lubrication Business Manager will contact you with more details and supporting information.

As always, thank you for your business.

Sincerely,


Wayne Ederer
Manager – Lubrication Marketers

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Wayne Ederer
Manager,
Lubrication Marketers,
Sales

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Chevron Products Company
55 S Main Street
Suite 390
Naperville, IL 60540
Tel 630-388-4004
Fax 630-388-4001
wayneiderer@chevron.com

March 11, 2011

Dear Valued Chevron Lubrication Marketer:

Chevron is announcing a general price increase to be effective April 18, 2011. Chevron will increase the prices of all lubricating oils, gear lubes and greases by 9%. In certain instances, specific products may increase in amounts that are outside of this general increase.

This increase is being driven by the recent rise in base oil and additive costs which impact the manufacturing of our lubricants and greases.

We understand and appreciate the efforts required by our Marketers to communicate this increase to your customers. Our posted price changes by product and sku will be available in Business Point by March 16th, 2011.

Please note:

- The new prices will be effective on April 18, 2011.
- We are planning for increased demand prior to April 18, 2011. To manage our order fulfillment and to provide the ability to meet the needs of all of our customers, we would appreciate that you place your orders consistent with historical order patterns. Orders delivered between March 14, 2011 and April 15, 2011 that exceed 110% of your average monthly volume for the past twelve months, will be billed at the new prices to be effective April 18, 2011.
- For Synthetic products, orders that exceed 100% of your average monthly volume for the past twelve months will be billed at the new prices to be effective April 18, 2011.
- Your average monthly volume is defined as your average monthly purchases from March 1, 2010 and February 28, 2011.
- Additional plant loading slots will not be scheduled beyond normal business hours; therefore we ask that you please place your orders consistent with your weekly order patterns. Please plan accordingly as large order quantities placed the week prior to the increase will be reviewed and may not be accepted by Chevron in order to better meet all customers' needs.
- Details regarding your average monthly volume are available to you through your LBC Account Manager.

The Chevron Global Lubricants sales staff is committed to meeting your needs. Your Lubrication Business Manager will contact you with more details and supporting information.

As always, thank you for your business.

Sincerely,

Wayne Ederer
Manager – Lubrication Marketers

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Global Lubricants



Wayne Ederer
Manager,
Lubrication Marketers,
Sales

North America Lubricants
Chevron Products Company
55 S Main Street
Suite 390
Naperville, IL 60540
Tel 630-388-4004
Fax 630-388-4001
wayneederer@chevron.com

December 15, 2010

Dear Valued Chevron Lubrication Marketer:

Chevron is announcing a general price increase to be effective January 24, 2011. Chevron will increase the prices of all lubricating oils, gear lubes and greases by 5%. In certain instances, specific products may increase in amounts that are outside of this general increase.

This increase is being driven by the recent rise in base oil and additive costs which impact the manufacturing of our lubricants and greases.

We understand and appreciate the efforts required by our Marketers to communicate this increase to your customers. Our posted price changes by product and sku will be available in Business Point by Dec 17th, 2010.

Please note:

- The new prices will be effective on January 24, 2011.
- We are planning for increased demand prior to January 24, 2011. To manage our order fulfillment and to provide the ability to meet the needs of all of our customers between Dec 16, 2010 and January 21, 2011, we will bill at the new prices to be effective January 24, 2011 to orders that exceeds 110% of your average monthly volume for the past twelve months.
- Your average monthly volume is defined as your average monthly purchases from December 1, 2009 and November 30, 2010.
- In order for better planning, we appreciate you place your orders for early January at your earliest convenience.
- Additional plant loading slots will not be scheduled beyond normal business hours; therefore we ask that you please place your orders consistent with historical order patterns so that we can better meet all customer needs.
- Details regarding your average monthly volume are available to you through your LBC Account Manager.

The Chevron Global Lubricants sales staff is committed to meeting your needs. Your Lubrication Business Manager will contact you with more details and supporting information.

As always, thank you for your business.

Sincerely,

Wayne Ederer
Manager – Lubrication Marketers

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CITY OF LONG BEACH

DEPARTMENT OF FINANCIAL MANAGEMENT

333 W. OCEAN BLVD., 7th FLOOR LONG BEACH, CA 90802 TEL: (562) 570-6362 FAX: (562) 570-5099

BUSINESS RELATIONS BUREAU
PURCHASING DIVISION

September 6, 2011

ADDENDUM NO. 1

TO: Larry Herrera, City Clerk

ATTN: Allison Bunma, City Clerk Analyst

RE: **CONTRACT NO. 31679 (BID NO. PA-01010) – FURNISHING AND DELIVERING PETROLEUM PRODUCTS (BPLB1000072, FORMALLY BPLB1000041)**

RECEIVED
CITY CLERK
LONG BEACH, CA
11 SEP -6 PM 4:40

Please note the following changes:

- **Old company name:** Maxum DBA General Petroleum
- **New company name:** General Petroleum Corporation

Please find a copy of the W-9 as proof of the company's new name.

For any questions, please call Erik Sund, Business Relations Manager, at (562) 570-6663.

BY ORDER OF:

Erik Sund
Business Relations Manager

ES/act

Request for Taxpayer Identification Number and Certification

Give Form to the
 requester. Do not
 send to the IRS.

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return) <i>GENERAL PARTNERSHIP CORPORATION</i>	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification (required): <input type="checkbox"/> Individual/sole proprietor <input checked="" type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) ▶ _____	
	Address (number, street, and apt. or suite no.) <i>320 BOWEN SQUARE - SUITE 400</i>	Requester's name and address (optional) <i>CITY of LONG BEACH</i>
City, state, and ZIP code <i>LONG BEACH, CA 90802</i>		
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 the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i> on page 3. Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="text-align: center;">Social security number</td> </tr> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> <tr> <td colspan="2" style="text-align: center;">Employer identification number</td> </tr> <tr> <td colspan="10" style="background-color: black; height: 20px;"></td> </tr> </table>	Social security number												Employer identification number											
Social security number																									
Employer identification number																									

Part II Certification	
Under penalties of perjury, I certify that:	
1. 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 2. 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 3. I am a U.S. citizen or other U.S. person (defined below).	
Certification Instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 4.	
Sign Here	Signature of U.S. person ▶ <i>[Signature]</i> Date ▶ <i>8 Aug 11</i>

General Instructions

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

Purpose of Form

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

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

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.

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

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

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

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