THIS AGREEMENT IS SUBJECT TO ARBITRATION PURSUANT TO S.C. CODE ANN. § 15-48-10, ET SEQ., AS MODIFIED HEREIN

ARCADIA PUBLISHING

AND

The History Press

MEMORANDUM OF AGREEMENT

This Agreement is made this 8th day of June 2022 between Rachel Bryson with an address of 15801 FM 963 Bertram, Texas 78605 and the Burnet County Historical Commission with an address of 220 S. Pierce Street Burnet, Texas 78611 (hereinafter called "the Authors," which expression shall, where the context admits, include the Authors' executors, administrators and assigns, or successors in business as the case may be) and Arcadia Publishing, Inc., (trading as the imprints of Arcadia Publishing and The History Press), with principal offices at 210 Wingo Way Suites 200-201, Mt Pleasant, SC 29464 (hereinafter called "the Publisher," which expression shall, where the context admits, include the Publisher's executors, administrators and assigns, or successors in business as the case may be).

Now therefor in consideration of the mutual covenants contained herein and other good and valuable consideration, receipt of which is hereby acknowledged, the parties agree as follows concerning a work original to the Authors and provisionally entitled: *Burnet County, Texas* (hereinafter called "the Work").

The Authors hereby represent and warrant to the Publisher that the Authors have full power to enter into this Agreement, and that the Authors' Federal Tax Identification number or Social Security number (as applicable) is ________________ (Rachel Bryson)/________________(Burnet County Historical Commission). (The Publisher is required by law to provide the IRS with information relative to royalties paid to the Authors, and therefor requires the Authors' and/or Agent's Federal Tax Identification number or Social Security number.)

1. **License** In consideration of the payments described in Exhibit A attached hereto and entitled "Royalty and Rights Exhibit," which is hereby incorporated in this Agreement by reference (or, in the case of a royalty and commission free work, in consideration of the service of publication), the Authors hereby grant to the Publisher the sole and exclusive right and license to print, reproduce, publish, sell, lease, display, transmit and to further license the Work, and revisions or derivative works, in all forms, including but not limited to, digital or electronic media and any other media not yet known or recognized, in all languages within the United States and in all other countries throughout the world for the full legal term of copyright in the United States and each other applicable jurisdiction, along with the ancillary rights specified in Exhibits A and B. During the term of this Agreement, the Authors agree not to prepare any work, or publish or authorize the publication of any work which may be an expansion or an abridgement of or of a nature similar to the Work, or that is likely to affect prejudicially the sales of the Work or to otherwise adversely affect the value of the rights granted to the Publisher hereunder.

2. **Acceptability of the Work** The Publisher's obligations under this Agreement, including without limitation its obligation to publish the Work and pay royalties, are subject to the Authors' delivery of the Work in form and substance satisfactory to the Publisher in its sole reasonable discretion.

If the Work is delivered in a condition unacceptable to the Publisher, the Publisher will provide the Authors with a written request outlining the requirements of an acceptable work and give the Authors thirty (30) days to respond. If, after receiving such written notice, the Authors fail to produce a satisfactory and acceptable final, revised Work, or if the revised Work produced by the Authors after receipt of such written notice is nevertheless unacceptable by the Publisher, the Publisher may at its option terminate this Agreement.

3. **The Authors' Duties in Creation of the Work** The Work shall be completed in strict accordance with Exhibit C entitled "Specification Exhibit," which is hereby incorporated in this Agreement by reference, and, subject to only those delays resulting from the Publisher's exercise of its rights described in Section 2 above, in strict accordance with Exhibit D entitled "Production Schedule Exhibit," which is hereby incorporated into this Agreement by reference.

The Authors shall supply or bear the cost of supplying the Publisher with an index, tables, graphs, bibliography, acknowledgments entry, and other similar material for the Work, if in the opinion of the Publisher such material is desirable.

The Authors shall undertake to read, check, and correct proofs of the Work and to return them to the Publisher within seven (7) days of

Initials RB ____ / ________
(Authors) (Publisher)

their receipt, failing which the Publisher may consider the proofs as passed for press. The cost of all alterations and corrections made by the Authors in the finished artwork and in proofs (other than the correction of artists', copy editors', and printers' errors) above five percent (5%) of the original cost of composition shall be borne by the Authors. Should any charge arise under this clause the amount may be deducted from any sum which may become due under this Agreement. If because of the form of this Agreement there are no sums to become due, the Authors shall remit the sum due within sixty (60) days of receiving an invoice summarizing the costs.

4. **The Publisher's Duties in Publication of the Work** The Publisher shall publish the Work at its expense. The Publisher shall use all reasonable efforts to publish the Work (unless prevented by circumstances outside its control) within twelve (12) months of delivery of the complete Work ready for printing in form and substance acceptable to the Publisher.

While proper care will be taken of the Work, the Publisher shall not be responsible for any loss or damage to it while it is in the Publisher's possession or control, or in the course of production or in the course of shipment.

Non-digital photographs and illustrations supplied by the Authors shall be returned to the Authors. However, while reasonable care will be taken of the Work and the photographs and illustrations supplied by the Authors, the Publisher shall not be responsible for any loss or damage to the illustrations while they are in the Publisher's possession or control, or in the course of production or in the course of shipment.

The Authors agree that the Publisher shall not be liable for any loss resulting to the Authors from a destruction or other loss of any material delivered to the Publisher.

The Publisher undertakes that the name of the Authors shall appear in their customary forms with due prominence on the title page, dust-jacket, or cover of every copy of the Work published by the Publisher and shall be in the name of the Authors as supplied by the Authors with the first year of publication or in such other form as may be required by law from time to time.

The Publisher undertakes that the copyright notice to be printed upon every copy of the Work on the title verso page shall be in the name of the Authors as supplied by the Authors with the year of first publication or in such other form as may be required by the law from time to time.

5. **Control of Publication and Sales** The paper, printing, binding, jackets or covers and embellishments, and jacket or cover design; the promotion; the manner and extent of advertisement; the number and distribution of free copies for the Press or otherwise; the reprinting, pricing, and terms of sale of the first and any subsequent edition of the Work issued by the Publisher shall be at the sole discretion of the Publisher, who shall in all respects, except as expressly herein provided, have the entire control of the publication of the Work and ancillary rights.

6. **Permission for Use of Incorporated Material** The Authors acknowledge that certain material to be incorporated into the Work will be subject to the copyright of others. The Authors shall obtain all appropriate assignments or licenses from the copyright owner(s) of the photographs, pictures, diagrams, drawings, maps, and other material to be used in the Work, granting all rights necessary or desirable in connection with creation, publication, and exploitation of the Work, and any revisions, derivative works and portions thereof, and all rights licensed or granted hereunder. The Authors agree to pay all fees for the use of such material. If the Authors fail to pay any necessary copyright fees, the Publisher may, at its option, pay said fees, in which case the Authors shall promptly reimburse the Publisher, therefore. The Authors shall provide evidence of written permission to use any copyrighted material not original to the Authors promptly upon the Publisher's request.

7. **Representations; Covenants; Indemnification** The Authors represent, warrant, covenant, and agree as follows:

A. Except with respect to copyrighted material described in Section 6 hereof which the Authors shall have obtained proper rights to use and to license to Publisher, the Authors are and shall be the sole owners of the Work and all rights herein licensed to the Publisher; the Work is and will be original to the Authors and has not previously been published in any form.

B. The Work shall in no way whatsoever violate or infringe any existing copyright or license or other proprietary right.

C. The Work shall contain nothing obscene, libelous, or defamatory, or otherwise contrary to law and all statements contained therein purporting to be facts shall be true.

The Authors shall indemnify and hold harmless the Publisher, its officers, directors, employees, and agents from and against all actions, suits, proceedings, claims, demands, damages, losses, and expenses (including any attorneys' fees incurred and any amounts paid by the Publisher on the advice of its attorneys to compromise or settle any claim) caused by, resulting from, arising out of, or occurring in connection with any misrepresentation by the Authors of, or breach by the Authors of this Agreement or any of its provisions. The Publisher reserves the right to alter the Work in such a way as may appear to the Publisher appropriate for the purpose of removing any material which in the Publisher's opinion may be considered objectionable or likely to be actionable at law, but any such alteration or removal shall be without prejudice to and shall not affect the Authors' indemnification obligations hereunder. The representations, warranties, covenants, and indemnities contained in this Section 7 shall survive expiration or termination of this Agreement.

8. **Royalties: Accounting** The Publisher shall pay the royalties described in Exhibit A hereto with respect to the Work. The Publisher shall render semi-annual accounts of the sales of the Work and ancillary rights to the Authors for the six (6) month periods ending the 31st of December and the 30th of June of each year following publication of the Work. The accounts of sales of the Work together with any sums that may become due shall be delivered to the Author and settled within three (3) months of the end of the immediately preceding accounting period, provided however that no account need be submitted, unless specifically demanded, nor payment made, in respect of any period in which the sum due is less than seventy-five dollars ($75.00), in which case the amount will be carried forward to the next accounting date.

Initials ______ / ______
(Authors) (Publisher)

Should the Authors be thirty (30) days or more in arrears of payment for books purchased from the Publisher, the Publisher may, at its discretion, deduct said payments from royalties due to the Authors. Royalties shall be settled by way of Automated Clearing House (ACH) payments. The Authors are responsible for providing the Publisher with the correct account details on the attached ACH authorization form. Furthermore, the Authors are responsible for ensuring the Publisher is informed of any changes to account details.

The Authors or the Authors' authorized representative shall have the right upon written request to examine the records of account of the Publisher in so far as they relate to the sales and receipts in respect of the Work, which examination shall be at the cost of the Authors unless errors in excess of five percent (5%) undercalculation of total royalties shall be found, in which case the cost shall be paid by the Publisher. Any such examination of the account of sales in respect of the Work shall be made under the supervision of the Chief Financial Officer or other designee of the Publisher. Unless the Publisher shall be responsible for the costs of the record examination as provided above, the Authors shall promptly pay to the Publisher the expenses related to such supervision, which shall be deemed to be forty-five dollars ($45.00) for every hour or part of an hour spent by the Publisher's designee in supervision of such an examination.

As a provision against sales of the Work during the first accounting period which may be returned to the Publisher for full credit during subsequent accounting periods, the Publisher shall be entitled to make a reserve against royalties for the first six month accounting period of the Work of a sum not exceeding thirty-five percent (35%) of the royalties deemed to be payable. Any such retention of royalties will be paid with interest at the prevailing bank rate for saving accounts at the Bank of America at the payment date of the second accounting period.

If the Authors and Publisher have additional contracts for other works, royalties owed on this Work may be retained by Publisher to offset a balance due by the Authors on those other contracts.

9. **Complimentary Copies of the Work; Purchases of the Work by the Authors** The Publisher shall send to the Authors on publication six (6) complimentary copies of the Work. The Authors shall have the right to purchase further copies according to our current trade terms. Under the terms described in Exhibit A, with respect to the Work, the Publisher shall make to the Authors payments in respect of all copies of the Work sold, with the general proviso that no royalties shall be paid on: a) copies sold to any party at cost or less; b) copies presented to the Authors; c) copies presented in the interests of the sale of the Work or publicity for the Work; d) copies lost through theft, or damaged or destroyed by fire, water, earthquake, or otherwise; e) copies lost in the course of shipment; f) copies returned by retailers damaged or otherwise unsaleable; g) copies sold and later returned to the Publisher.

Copies of the Work shall not be resold by the Authors to retail bookstores, pharmacies, grocery stores, gift stores, wholesale book distributors, book clubs, or libraries (unless specifically agreed otherwise by the Publisher in writing).

10. **Remainder Sales** If, at any time after a period of one year from the date of first publication, the Work shall in the opinion of the Publisher have ceased to have a remunerative sale, the Publisher shall be at liberty to dispose of any copies remaining on hand as a remainder or overstock. The Authors shall be given a right of first refusal on any such disposal at the same price offered by the remainder or overstock dealer. The Authors shall have a period of fourteen (14) days after receipt of notification from the Publisher to accept the offer and advise the Publisher in writing of the number of copies the Authors will purchase, failing which the Publisher shall be entitled to dispose of all remaining copies of the Work.

11. **Appointment of Agent** The Authors may authorize and empower an Agent to collect and receive all sums of money payable to the Authors under the terms of this Agreement by notification to the Publisher in writing. The Authors declare that the Agent's receipt to the Publisher or the Agent's acceptance of any sums of money paid by the Publisher shall be a good and valid discharge to all persons paying such monies to the Agent. The Agent shall be empowered to act in all matters arising out of this Agreement until cancellation of such authorization is received by the Publisher in writing.

12. **Registration and Trademarking** The Publisher may, at its option, register the copyright for the Work in the name of the Authors with the United States Copyright Office as well as in countries other than the United States, whether or not such countries are parties to the Universal Copyright Convention. The Authors agree to supply free of charge to the Publisher any authorizations or other documents necessary to carry out these provisions, including all assignments or transfers of copyright for material heretofore copyrighted elsewhere.

The Authors acknowledge that the Publisher owns all right, title and interest in the title of the Work (the "Trademarks"). The Authors may not use the Trademarks without authorization from the Publisher and shall not object to, attack or contest, or otherwise interfere with the use or registration by the Publisher of the Trademarks and any variations thereof.

13. **Copyright Infringement** If the Publisher believes that the copyright or any other right in the Work granted to the Publisher by this Agreement is being or may be infringed, it may, at its own cost and expense, take such legal action in the Authors' name, if necessary, as may be required to restrain such infringement or to seek damages therefore. The Publisher, however, shall not be liable to the Authors for its failure to take such legal steps. If the Publisher does not bring such action within thirty (30) days after receipt of a written request from the Authors to do so, the Authors may do so in the name of the Authors and at their own cost and expense. Any money damages recovered by either shall be applied first toward the repayment of the Authors' and the Publisher's expenses of bringing and maintaining this action, and the balance shall be divided equally between the Authors and the Publisher.

14. **Updating the Work** The Authors shall from time to time at the request of the Publisher provide information or materials that the Publisher considers necessary to keep the Work up to date and accurate. Should the Authors be unable or fail to keep the Work up to date, the

Initials JdL / ________
(Authors) (Publisher)

Publisher may employ some other party of the Publisher's choosing to do so and may deduct the expenses thereof from any sums payable to the Authors under the terms of this Agreement, and the Authors shall be deemed to have waived any and all rights that the Authors may otherwise have against the Publisher, any sublicensees and their directors, officers, employees, and agents arising out of or relating to any such updates or modifications.

15. **Discontinuance of Publication** The Work shall be considered in print if it is on sale under the Publisher's own imprint, or under the imprint of another publisher, or is under contract for publication. If, at any time after four (4) years from the date of publication the Publisher allows the Work to go out of print or off the market in all editions issued or authorized by the Publisher, and further if within twelve (12) months of having received a written request from the Authors to do so the Publishers have not reprinted and placed on the market a new edition or authorized the same, then all licenses granted under this Agreement shall forthwith and without further notice revert to the Authors, subject, however, to all rights of the Publisher in respect of any contracts or negotiations entered into by it with any third party prior to the date of such reversion and without prejudice to any rights that have accrued under this Agreement prior to the date of reversion.

16. **Default under the Terms of Agreement** This Agreement may be terminated by the Publisher in the event of a material default by the Authors under the terms of this Agreement, which default has not been cured within sixty (60) days of receipt of notice thereof by the Publisher.

In the event of material default by the Publisher under the terms of this Agreement, which default has not been cured within sixty (60) days of receipt of notice thereof by the Authors, along with a notice of the Authors' intent to terminate therefor, all licenses granted under this Agreement shall revert to the Authors forthwith and without further notice, and neither party shall have any further rights and liabilities under this Agreement, subject however to all rights of the Publisher and third parties under or with respect to any contracts or negotiations properly entered into by the Publisher with any third party prior to the date of such termination, and except that such termination shall be without prejudice to any rights that have accrued under this Agreement prior to the date of termination.

17. Right of First Refusal for Future Works of Authors. In consideration of the investment made by the Publisher in the promotion of the Work and the Authors, the Authors hereby agree to grant the Publisher an exclusive right of first refusal to publish future book-length work product by the Authors as follows:

A. As long as this Work is in print in any form the Publisher shall have the exclusive first right of refusal to publish subsequent book-length work product by the Authors on the same or similar subject to the Work.

B. For twenty-four months following the publication of the Work, the Publisher shall have the exclusive first right of refusal to publish any and all book-length work product by the Authors.

The Authors shall submit a proposal for the work product, when complete, to the Publisher for review under this Agreement. The Publisher shall then have sixty (60) days to notify the Authors whether it wishes to publish the subsequent work. If it chooses to publish, the Publisher and Authors will execute a Publishing Agreement similar in form and content to this Agreement to govern the publication. If the Publisher chooses not to publish the subsequent work, the Authors are then free to contract with other parties for publication of that subsequent work.

18. **Choice of Laws, Jurisdiction, and Arbitration** This Agreement is deemed to have been entered into within the State of South Carolina and will be construed and interpreted in accordance with the laws of the State of South Carolina. In the event of any controversy or claim arising out of or relating to this Agreement, or the breach, termination or validity thereof, the parties will attempt in good faith to resolve such controversy or claim. If the matter has not been resolved within thirty (30) days of the commencement of such discussions (which period may be extended by mutual agreement), then the parties hereby agree to immediately submit the controversy to binding arbitration. The arbitration shall be conducted by a single arbitrator in accordance the Commercial Arbitration Rules of the American Arbitration Association. If the controversy exceeds fifty thousand dollars ($50,000), the arbitration shall be conducted by three (3) arbitrators. Judgment upon the award rendered by the arbitrator may be entered by any court having jurisdiction thereof. The prevailing party in arbitration and/or any appeal of the arbitration award shall be entitled to their reasonable legal fees and costs. The place of arbitration shall be Charleston, South Carolina. In the event of any legal proceedings outside of Arbitration, the parties hereby submit to the jurisdiction of the State or Federal Courts for Charleston, South Carolina.

19. **Further Assurances** The Authors agree to execute any and all documents reasonably requested by the Publisher from time to time to effect and evidence the agreements contained herein.

20. **Entire Agreement; Amendment** This Agreement constitutes the entire agreement between the parties with respect to the subject matter hereof and supersedes any prior agreements and understandings, both oral and written. This Agreement may be amended only in writing executed by the parties hereto.

21. **Successors and Assigns** This Agreement shall inure to the benefit of and be binding on the heirs, personal representatives, successors, and assigns of the parties hereto. However, the Authors' services hereunder are personal to the Publisher and the Authors may not assign

Initials JL / ___ / ________
(Authors) (Publisher)

their rights and obligations under this Agreement without the express written consent of the Publisher.

22. **Time** Time shall be of the essence hereunder.

23. **Reservation of Rights by the Authors** If the Authors intend to specifically exclude certain rights from this Agreement, such rights shall be clearly enumerated. Where the Authors do not intend to grant the right to new uses of the Work, the Agreement shall include language to that effect. The absence of such reservation of rights on the part of the Authors shall be construed as a grant of rights to the Publisher.

Signed on behalf of the Author

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_______ day of __________________, 20____.

Signed on behalf of the Publisher

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Signed on behalf of the Author

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_______ day of __________________, 20____.

Initials ____ / ________
(Authors) (Publisher)

THIS AGREEMENT IS SUBJECT TO ARBITRATION PURSUANT TO S.C. CODE ANN. § 15-48-10, ET SEQ., AS MODIFIED HEREIN

EXHIBIT A
ROYALTY AND RIGHTS EXHIBIT

to the Memorandum of Agreement for the Work entitled:
Burnet County, Texas

The Publisher shall make the following payments to the Authors in respect of all copies sold:

1. SALES OF THE WORK
On all copies of the Work sold, whether within or outside the United States, a royalty of eight percent (8%) of the actual net amounts received therefore by the Publisher.

2. ANCILLARY RIGHTS
For sales or license revenue made from the Work or any similar sale resulting from the Work and covered by the Agreement relating to ancillary rights described on Exhibit B hereto, the Authors shall be paid a royalty of fifty percent (50%) of the actual net amounts received by the Publisher.

3. DATABASE AND COMPANION RIGHTS
(A) For sales or license revenue made from the Work or any similar sale resulting from the Work and covered by the Agreement relating to the Electronic Storage, Retrieval, and Digital Media and Companion Products, Merchandise and Commercial Rights described in subsections (B) and (C) below, the Authors shall be paid a royalty of eight percent (8%) of the actual net amounts received therefore by the Publisher. The following rights are granted to the Publisher, all as if further set forth in Section 1 of the Agreement:

(B) Electronic Storage, Retrieval, and Digital Media Rights (i.e. the right to use, produce or reproduce, distribute, perform, display, transmit or broadcast the Work or any portion thereof in which the Author has secured rights or to license such uses of the Work or any portion thereof in which the Author has secured rights by any and all methods of copying, recording, storage, retrieval, broadcast or transmission of the Work or any portion thereof, alone or in combination with other works, including in any multimedia work or electronic book, Web site or database, by any electronic, electromagnetic or other means now know or hereafter devised including, without limitation, by analog or digital signal, whether in sequential or non-sequential order, on any and all physical media now known or hereafter devised including without limitation, magnetic tape, floppy disks, interactive CD, CD-ROM, laser disk, optical disk, integrated circuit card or chip and any other human or machine readable medium, whether or not permanently affixed in such media, and the broadcast or transmission thereof by any means now known or hereafter devised, but excluding audio recording rights, video recording rights and all uses encompassed in motion picture, television, radio and allied rights).

(C) Companion Products, Merchandise and Commercial Rights (i.e., the right to produce postcards, calendars, notebooks and other printed materials based upon or containing images from the Work or portions of the Work in which such companion, merchandise or commercial rights have been secured by the Authors to use such images or portions of the Work).

4. ROYALTIES PAYABLE
Notwithstanding anything contained herein to the contrary, the Publisher shall pay royalties only from the actual net amounts received by the Publisher with respect to sales of the Work or ancillary rights, less a reasonable reserve for returns and less actual returns.

Further, notwithstanding anything contained herein to the contrary, no royalties shall be payable with respect to: a) copies of the Work or any portion thereof sold to any party at cost or less; b) copies of the Work or any portion thereof presented to the Author; c) copies of the Work or any portion thereof distributed to or presented to a third party in the interest of the sale or marketing of the Work; d) copies of the Work or any portion thereof distributed to or presented in the interest of publicity for the Work; e) copies of the work electronically displayed, transmitted, broadcast or distributed for the purpose of promoting sales of the Work; f) copies of the Work or any portion thereof lost through theft, or damaged or destroyed by fire, water, earthquake, or otherwise; g) copies of the Work or any portion thereof lost in the course of shipment; h) copies of the Work or any portion thereof returned by retailers damaged or otherwise unsaleable; i) copies of the Work or any portion thereof sold and later returned to the Publisher.

Signed on behalf of the Author

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Signed on behalf of the Publisher

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Initials GL / ______
(Authors) (Publisher)

_______ day of _________________, 20____.

Signed on behalf of the Author

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_______ day of _________________, 20____.

Initials J.W. ____ / ________
(Authors) (Publisher)

THIS AGREEMENT IS SUBJECT TO ARBITRATION PURSUANT TO S.C. CODE ANN. § 15-48-10, ET SEQ., AS MODIFIED HEREIN

EXHIBIT B
ANCILLARY RIGHTS EXHIBIT

to the Memorandum of Agreement for the Work entitled:
Burnet County, Texas

The following ancillary rights are granted to the Publisher, all as if further set forth in Section 1 of the Agreement:
A. Quotation Rights
B. Anthology Rights
C. Digest Rights (i.e. the right to publish an abridgement of the Work in a single issue of a journal, periodical or newspaper).
D. Digest Book Condensation Rights (i.e. the right to publish a shortened form of the Work in volume form).
E. Mechanical Reproduction Rights (i.e. the right to produce or reproduce the Work or any portion thereof or to license the reproduction of the Work or any portion thereof by film micrography, reprographic reproduction, gramophone records or tapes, cassettes and compact disks, film strip, video cassettes, or by any other means or methods now or hereafter known or invented, except insofar as reproduction is for use as part of or in conjunction with a commercial cinematographic film).
F. One-Shot Periodical Rights (i.e. the right to publish the complete Work or any extract from it in a single issue of a journal, periodical or newspaper)
G. Strip Cartoon Book Rights/Picturization Book Rights
H. Translation Rights
I. Sound Broadcasting Rights (i.e. readings from the text of the Work).
J. Television Rights (readings from the text or showing of illustrations or photographs from the Work).
K. Dramatization and Documentary Rights on stage, film, radio, television or any other medium
L. First Serial Rights (i.e. the right to publish one or more extracts from the Work in successive issues of a periodical or newspaper beginning before publication of the Work in volume form).
M. Second and Subsequent Serial Rights (i.e. the right to publish one or more extracts from the Work in successive issues of a periodical or newspaper following publication of the Work in volume form).
N. Merchandise and Commercial Rights. (i.e., the right to create and sell products based upon, containing or using the text, illustrations or photographs from the Work, other than those rights granted as Digital Database and Companion Rights in Exhibit A(3))

Signed on behalf of the Author

Signed on behalf of the Publisher

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______ day of ________________, 20____.

Signed on behalf of the Author

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______ day of ________________, 20____.

Initials ______ / ______
(Authors) (Publisher)

THIS AGREEMENT IS SUBJECT TO ARBITRATION PURSUANT TO S.C. CODE ANN. § 15-48-10, ET SEQ., AS MODIFIED HEREIN

EXHIBIT C
SPECIFICATION EXHIBIT

to the Memorandum of Agreement for the Work entitled:
Burnet County, Texas

The specifications for this Work are as follows:

The Work shall contain no fewer than 35 images nor more than 60 images, and shall be made up of photographs and postcards plus incidental illustrative items if required, including maps, diagrams, drawings, pictures, and other material to be used in the Work. Should the total image count not fall within that range, the Publisher reserves the right to request additional images or reduce the number of images. The Authors will, therefor, have seven (7) days to revise and resubmit the images in a form acceptable to the Publisher.

The Work shall contain no fewer than 32,000 words nor more than 39,000 words. Should the total word count of the manuscript not fall within that range, the Publisher reserves the right to return the manuscript for revision. The Authors will, therefor, have seven (7) days to revise and resubmit the manuscript in a format acceptable to the Publisher.

The layout of the Work shall conform to the style previously established by the Publisher for other books in the series.

Signed on behalf of the Author

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______ day of ________________, 20____.

Signed on behalf of the Publisher

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Signed on behalf of the Author

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______ day of ________________, 20____.

Initials JA/____ /________
(Authors) (Publisher)

<u>EXHIBIT D</u>

<u>PRODUCTION SCHEDULE EXHIBIT</u>

To the Memorandum of Agreement for the Work entitled:
Burnet County, Texas

<u>A. The Authors agree to deliver cover materials and images to the Publisher by the deadline date of: January 15, 2024</u>

<u>B. The Authors agree to deliver all of the text to be used in the Work to the Publisher by the deadline date of: February 15, 2024</u>

C. The Authors shall undertake to read, check, and correct proofs of the Work and return them to the Publisher within seven (7) days of their receipt, failing which the Publisher may consider the proofs as passed for press. The cost of all alterations and corrections made by the Author in the finished artwork and in proofs (other than the correction of artists', copy editors', and printers' errors) above five percent (5%) of the Publisher's original cost of composition shall be borne by the Author.

Signed on behalf of the Author

Signed on behalf of the Publisher

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_______ day of _________________, 20____.

Signed on behalf of the Author

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_______ day of _________________, 20____.

Initials _______ / _______
(Authors) (Publisher)

ARCADIA PUBLISHING
AND
The History Press

ROYALTY PAYMENT INFORMATION

Please note that the information given on this form will be used to pay royalties due from sales of your book. This information should therefore be as detailed and accurate as possible. Please also remember to inform your editor if you or your royalty payee's information changes, such as a change in address or tax status.

Title: ***Burnet County, Texas*** **State:** TX
Royalty Rate: 8%

Payee #1
Rachel Bryson: 15801 FM 963 Bertram, Texas 78605 and the
Tel: (512) 876-5600 (home) (business)
Fax: email: rabryson1964@gmail.com

Payee #2
Burnet County Historical Commission: 220 S. Pierce Street Burnet, Texas 78611

Tel: (512) 756-5400 (home) (business)
Fax: email: countyjudge@burnetcountytexas.org

Royalty Split:
Payee #1 50%
Payee #2 50%

Social Security or Tax ID:
Payee #1
Payee #2

Authorized Signature on behalf of the Author(s):
Date:

Authorized Signature on behalf of the Publisher:
Date:

ELECTRONIC ROYALTY STATEMENT PROGRAM

ARCADIA PUBLISHING'S ELECTRONIC ROYALTY STATEMENT PROGRAM

Sign up for our convenient electronic direct deposit program and receive future royalty statements via email.

ADVANTAGES:

Paperless
No cost to you
Convenient
Royalty statements delivered direct to your email inbox
No paper checks to get lost or damaged
No waiting for the check to arrive in the mail
No need to make a trip to the bank or ATM
Easily print royalty statements as needed

TO SIGN UP:

Complete the ACH Authorization form on the reverse side of this sheet.
Attach a voided check along with this completed form.

SEND IT IN:

When returning your contract to your editor, please be sure to include a completed ACH Authorization form, along with a voided check.

Arcadia Publishing ACH AUTHORIZATION FORM

ROYALTY PAYEE INFORMATION
(Please Print or Type)

NAME: ______________________________

ROYALTY PAYEE #: (if known) ______________________________

EMAIL ADDRESS: ______________________________

SSN or EIN #: ______________________________

I hereby authorize Arcadia Publishing

To initiate: [X] credits / payments

To my: [X] checking account

(Note: deposits to savings account are not available.)

I understand that, if necessary, an adjusting debit or credit entry may be made to correct an error.

I also authorize the financial institution named below to credit and/or debit my account for the correcting entries. I duly certify that I am an authorized signer of said account and have the right to enter into this agreement.

Attach your voided check here

If a voided check is not available, please attach a Deposit Authorization letter from your bank listing your bank's routing # and your checking account #

This authority will remain in full force and effect until such time as Arcadia Publishing has received written notification from me that the draft authorization has been revoked. It is further provided that written notification of termination, by either party, shall be provided in such time and manner as to afford either party reasonable opportunity to act on it.

______________________________ ______________________________
Signature of account owner Date

PUBLISHER OF LOCAL AND REGIONAL HISTORY BOOKS
420 Wando Park Boulevard | Mount Pleasant | SC | 29464
www.arcadiapublishing.com

CS-ACH-Contracts-10/14

Form **W-9**
(Rev. August 2013)
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.

Name (as shown on your income tax return)

Business name/disregarded entity name, if different from above

Check appropriate box for federal tax classification:
☐ Individual/sole proprietor ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ ______

☐ Other (see instructions) ▶

Exemptions (see instructions):

Exempt payee code (if any) ______

Exemption from FATCA reporting code (if any) ______

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

Requester's name and address (optional)

City, state, and ZIP code

List account number(s) here (optional)

Part I **Taxpayer Identification Number (TIN)**

Enter your TIN in the appropriate box. 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 *How to get a TIN* on page 3.

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

Social security number
☐☐☐ – ☐☐ – ☐☐☐☐

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), and
4. 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. The IRS has created a page on IRS.gov for information about Form W-9, at *www.irs.gov/w9*. Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.

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, payments made to you in settlement of payment card and third party network transactions, 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, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct.

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 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.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS a percentage 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* on page 1.

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

Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name/disregarded entity name" line.

Partnership, C Corporation, or S Corporation. Enter the entity's name on the "Name" line and any business, trade, or "doing business as (DBA) name" on the "Business name/disregarded entity name" line.

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 Regulation section 301.7701-2(c)(2)(iii). Enter the owner's name on the "Name" line. The name of the entity entered on the "Name" line should never be a disregarded entity. The name on the "Name" line must 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 the "Name" line. 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 the "Business name/disregarded entity name" line. 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.

Note. Check the appropriate box for the U.S. federal tax classification of the person whose name is entered on the "Name" line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

Limited Liability Company (LLC). If the person identified on the "Name" line is an LLC, check the "Limited liability company" box only and enter the appropriate code for the U.S. federal tax classification in the space provided. If you are an LLC that is treated as a partnership for U.S. federal tax purposes, enter "P" for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter "C" for C corporation or "S" for S corporation, as appropriate. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the "Name" line) is another LLC that is not disregarded for U.S. federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the "Name" line.

Other entities. Enter your business name as shown on required U.S. federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name/disregarded entity name" line.

Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the *Exemptions* box, any code(s) that may apply to you. See *Exempt payee code* and *Exemption from FATCA reporting code* on page 3.

Exempt payee code. Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends. Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following codes identify payees that are exempt from backup withholding:

1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)

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

3—A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities

4—A foreign government or any of its political subdivisions, agencies, or instrumentalities

5—A corporation

6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States

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, 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—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 possession of the United States, 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 Reg. 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 Reg. 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

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 page 2), 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 Social Security Administration 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. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

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 the "Name" line 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 [1]
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor [2]
4. 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]
5. Sole proprietorship or disregarded entity owned by an individual	The owner [3]
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))	The grantor*
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 [4]
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 Regulation 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* on page 1.

***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, social security number (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*. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: *spam@uce.gov* or contact them at *www.ftc.gov/idtheft* or 1-877-IDTHEFT (1-877-438-4338).

Visit 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.