



**MINISTÉRIO DA DEFESA  
MARINHA DO BRASIL  
COMISSÃO NAVAL BRASILEIRA EM WASHINGTON**

**Contrato No. P2022-8001**

**Contrato assinado entre a Comissão Naval Brasileira em Washington e a Boeing Distribution, Inc. para revisão/renovação de serviços web.**

A Marinha do Brasil, por meio da Comissão Naval Brasileira em Washington, com sede em 5130 MacArthur Blvd., NW, Washington, DC, 20016, é representada pelo Presidente desta Comissão Naval, Capitão JOSÉ AUGUSTO CORREIA NETO e BOEING DISTRIBUTION, INC. (VENDEDOR), representado por LARRY PATTON, com escritórios localizados em 2750 Regent Blvd., Dallas, TX 75261, tendo em vista o que consta no Processo de Dispensa de Licitação, NUP nº 63150.002687/2022-38, e em observância às disposições da alínea “g”, do inciso IV do artigo 75 da Lei 14.133, de 1º de abril de 2021, combinado com o artigo 28 da Portaria GM-MD 5.175, de 15 de dezembro de 2021, adaptados às peculiaridades locais, resolvem celebrar o presente Contrato, decorrente do Documento Circunstanciado nº 02/2022 da DAerM, mediante as cláusulas e condições a seguir enunciadas:

**CLÁUSULA PRIMEIRA - OBJETO:**

1.1 O objeto deste pedido é a aquisição de 3 (três) revisões/renovações da publicação multi-pack web services número PC20MWB, para a Diretoria de Aeronáutica da Marinha do Brasil (USUÁRIO FINAL) através da Comissão Naval do Brasil em Washington (COMPRADOR ).

REFERÊNCIA	DESCRIÇÃO	VALOR UNITÁRIO	QUANTIDADE
SE PP43000-2022-00001	REVISION: MULTI-PACK, WEB BASE - PUBLICATION NUMBER PC20MWB, PN: PC20MWBRS=65	221.83	3 EA

1.2 DESCRIÇÃO - A revisão/renovação de 3 (três) acessos ao site BOEING no endereço eletrônico (<https://shop.boeing.com/aviation-supply>) para consulta e atualização da documentação técnica dos motores ALLISON 250 para o IH -6B Helicópteros da Marinha do Brasil, por um período de 12 (doze) meses.



## **CLÁUSULA SEGUNDA - APROVAÇÃO LEGAL**

O contrato foi aprovado pelo Parecer nº 00388/2022 da Consultoria Jurídica Adjunta junto ao Comando da Marinha.

## **CLÁUSULA TERCEIRA - VIGÊNCIA**

3.1 Este Contrato entrará em vigor e será aplicável a partir da data da sua assinatura e expirando em 12 (doze) meses, podendo ser prorrogado por igual e sucessivo período, limitado a 60 (sessenta) meses.

3.2 O prazo de vigência será automaticamente prorrogado, independentemente de termo aditivo, quando o objeto não for concluído no período firmado acima, ressalvadas as providências cabíveis no caso de culpa do VENDEDOR, previstas neste Contrato.

## **CLÁUSULA QUARTA - VALOR**

4.1 O valor deste contrato é de US\$ 665,49.

4.2 O valor acima inclui todas as despesas ordinárias diretas e indiretas decorrentes da execução do contrato, incluindo impostos e quaisquer outras taxas aplicáveis.

4.3 A COMPRADORA fica autorizada a promover, nas mesmas condições contratuais, os acréscimos ou supressões que se fizerem necessário, até 25% (vinte e cinco por cento) do valor inicial atualizado do contrato.

## **CLÁUSULA QUINTA - ALOCAÇÃO ORÇAMENTÁRIA**

As despesas para o cumprimento deste contrato estão previstas em dotação orçamentária específica prevista no orçamento da União para o exercício de 2022.

## **CLÁUSULA SEXTA - PAGAMENTO**

6.1 Pagamentos antecipados não são permitidos.

6.2 A COMPRADORA pagará a VENDEDORA após a confirmação da renovação da licença enviada pelo USUÁRIO FINAL. O pagamento pode ser feito contra a fatura (via Transferência Bancária). A fatura deve prever 30 (trinta) dias, a partir da data de entrega, para o pagamento correspondente. Para fins de transferência bancária, o nome e endereço do banco, ABA, IBAN, código BIC, código Swift, nome da conta e número da conta devem ser incluídos na fatura.

6.3 A COMPRADORA não se responsabiliza por quaisquer taxas cobradas pela instituição financeira da VENDEDORA.

6.4 A fatura final deverá ser enviada à COMPRADORA por e-mail para [cnbw.shipment@marinha.mil.br](mailto:cnbw.shipment@marinha.mil.br).

6.5 A COMPRADORA é uma Organização Militar da Marinha do Brasil nos Estados Unidos e está isenta de impostos em todo o país nas compras acima de \$ 500,00. Uma cópia do cartão de isenção de impostos pode ser fornecida mediante solicitação.



#### CLÁUSULA SÉTIMA - REAJUSTE

Dentro da validade deste Contrato, o preço não poderá ser reajustado, exceto na hipótese do item 4.3 (25%).

#### CLÁUSULA OITAVA - NOTIFICAÇÕES

8.1 A VENDEDORA deverá notificar a COMPRADORA imediatamente ao tomar conhecimento de fato ou qualquer ocorrência que possa prejudicar o acesso do USUÁRIO FINAL ao serviço ou ao acesso ao sistema no Brasil.

8.2 A COMPRADORA notificará a VENDEDORA sobre quaisquer esclarecimentos que se fizerem necessários.

8.3 As notificações devem ser acompanhadas de aviso de recebimento e dirigidas ao Presidente desta Comissão Naval, conforme informações abaixo:

**COMPRADOR** – Comissão Naval Brasileira em Washington

Para: Divisão de Contratos e Licitações Públicas

Endereço: 5130 MacArthur Blvd., NW Washington, DC, 20016

Tel: (202) 244-3950 – ramal: 341

E-mail: [raphael.benicio@marinha.mil.br](mailto:raphael.benicio@marinha.mil.br)

**VENDEDOR** – Boeing Distribution, Inc.

Para: Sr. Larry Patton

Endereço: 2750 Regent Blvd., Dallas, TX, 75261

Telefone: (972) 586-1977

E-mail: [lpatton@aviatl.com](mailto:lpatton@aviatl.com)

#### CLÁUSULA NONA - LEI APLICÁVEL

Este Contrato é regulado pelas disposições da Lei nº 14.133, de 1º de abril de 2021, combinada com a Portaria GM-MD nº 5.175, de 15 de dezembro de 2021, adaptada às peculiaridades locais.

## CLÁUSULA DÉCIMA - SANÇÕES ADMINISTRATIVAS

10.1 Pela inexecução total ou parcial do contrato a Contratante poderá, garantida a prévia defesa, aplicar à Contratada as seguintes sanções:



- a) Advertência;
- b) O atraso injustificado na execução do contrato, a contar do primeiro dia do atraso do serviço, sujeitará à contratada à multa de mora de 0.1% (0.1 por cento) por dia de atraso, limitado a 30 dias (trinta) dias. Alcançado esse limite, a multa será convertida em multa compensatória.
- c) Multa compensatória, em percentual de 10 (%), incidente sobre o valor da parcela inadimplida do contrato;
- d) suspensão temporária de participação em licitação e impedimento de contratar com esta Comissão Naval, por prazo não superior a 2 (dois) anos; e
- e) declaração de inidoneidade para licitar ou contratar com a Administração Pública Brasileira enquanto perdurarem os motivos determinantes da punição ou até que seja promovida a reabilitação perante a própria autoridade que aplicou a penalidade, que será concedida sempre que a Contratada ressarcir a Contratante pelos prejuízos resultantes e após decorrido o prazo da sanção aplicada com base na alínea "c".

10.2 As sanções previstas no item 10.1, alíneas "a", "d" e "e" poderão ser aplicadas juntamente com a da alínea "a" e "b", facultada a defesa prévia da Contratada, no respectivo processo, no prazo de 5 (cinco) dias úteis.

10.3 A sanção estabelecida na alínea "e" do item 10.1 é de competência exclusiva do Ministro de Estado da Defesa, facultada a defesa da Contratada no respectivo processo, no prazo de 10 (dez) dias da abertura de vista, podendo a reabilitação ser requerida após 2 (dois) anos de sua aplicação.

## CLÁUSULA DÉCIMA PRIMEIRA - DIREITO DE PROPRIEDADE INTELECTUAL

A VENDEDORA é responsável por garantir que os serviços adquiridos não violem os registros de patentes anteriores concedidos nos Estados Unidos da América e no Brasil, e quaisquer direitos autorais, segredos comerciais ou outros direitos de propriedade intelectual.

## CLÁUSULA DÉCIMA SEGUNDA - FORO

12.1 Se as partes não puderem resolver as controvérsias decorrentes ou relacionadas a este Contrato de forma amigável, tais reclamações serão determinadas por arbitragem, de acordo com as Regras de Arbitragem Internacional da "American Arbitration Association".

12.2 O local da arbitragem será em Washington, DC, o número de árbitros será três e a decisão dos árbitros será final e vinculativa para as partes. Cada parte deverá selecionar um árbitro dentro de 30

(trinta) dias, após o início da arbitragem e os dois árbitros deverão selecionar um terceiro. Se uma das partes falhar na seleção de um árbitro dentro desse prazo, o árbitro selecionado pela outra parte será o único árbitro. Se os dois árbitros não concordarem com a seleção de um terceiro árbitro dentro de 45 (quarenta e cinco) dias após o início da arbitragem, a "American Arbitration Association" selecionará o terceiro árbitro.



12.3 A arbitragem deve ser conduzida no idioma inglês e toda a documentação deve ser redigida no referido idioma. A sentença arbitral deve ser o único e exclusivo recurso entre as partes em relação às reclamações, reconvenção, assim como questões pleiteadas aos árbitros. O prêmio deve ser pago em dólares americanos, líquido de qualquer imposto, dedução ou compensação. Quaisquer custos, taxas e despesas incorridos com a execução da sentença serão cobrados contra a parte que resistir a essa execução.

12.4 Todas as notificações relativas à arbitragem deverão ser realizadas no idioma inglês e por escrito.

12.5 A controvérsia ou reclamação decorrente ou relacionada ao Contrato será determinada de acordo com as Leis Marítimas e Comerciais aplicáveis a este tipo de comércio e as partes estarão sujeitas à jurisdição dos tribunais federais situados no Distrito de Columbia e renunciarão o direito de alegar falta de jurisdição pessoal em qualquer processo legal.

#### **CLÁUSULA DÉCIMA TERCEIRA - SUPERVISÃO**

A COMPRADORA e o USUÁRIO FINAL supervisionarão a execução deste Contrato.

#### **CLÁUSULA DÉCIMA QUARTA - OBRIGAÇÕES DO COMPRADOR**

14.1 São obrigações da COMPRADORA:

- I) Receber a confirmação do USUÁRIO FINAL e encaminhá-la ao VENDEDOR;
- II) Verificar, no prazo estabelecido, a conformidade do serviço com o USUÁRIO FINAL;
- III) Comunicar à VENDEDORA, por escrito, quaisquer falhas ou irregularidades encontradas no serviço prestado para que sejam corrigidas;
- IV) Pagar ao VENDEDOR o valor correspondente ao fornecimento do objeto em até 30 dias após o recebimento da confirmação do funcionamento do serviço enviada pelo USUÁRIO FINAL.

14.2 A COMPRADORA não se responsabiliza por quaisquer compromissos assumidos pela VENDEDORA com terceiros, ainda que vinculados à execução do Contrato, bem como por quaisquer danos causados a terceiros em decorrência das ações da VENDEDORA, seus empregados, prepostos ou, subordinados.

## CLÁUSULA DÉCIMA QUINTA - OBRIGAÇÕES DO VENDEDOR

As obrigações da VENDEDORA são:

- I) Cumprir todas as obrigações contidas no contrato, responsabilizando-se exclusivamente pelos riscos e despesas decorrentes da perfeita execução do contrato;
- II) Notificar a COMPRADORA, por escrito, em até 48 horas, sobre quaisquer ocorrências que impeçam ou retardem a execução do contrato;
- III) Assumir a responsabilidade pelas despesas fiscais decorrentes da entrega da mercadoria;
- IV) Comunicar à COMPRADORA quaisquer impedimentos que possam suspender ou interromper a execução contratual.



## CLÁUSULA DÉCIMA SEXTA - MUDANÇA SUBJETIVA

É admissível a fusão, cisão ou incorporação da VENDEDORA com/em outra pessoa jurídica, desde que a nova pessoa jurídica atenda a todos os requisitos de qualificação exigidos no processo licitatório original, e que as demais cláusulas e condições do contrato sejam mantidas, não havendo prejuízo à execução do objeto pactuado e haja o consentimento expresso da Administração para a continuidade do contrato.

## CLÁUSULA DÉCIMA SÉTIMA - RESCISÃO

A COMPRADORA poderá rescindir o contrato mediante notificação por escrito à VENDEDORA se:

- I) O serviço não estiver funcionando por mais de 15 (quinze) dias sem notificação ou esclarecimento da VENDEDORA;
- II) A VENDEDORA descumprir quaisquer obrigações contratuais e não tomar providências para sanar tal descumprimento no prazo de 30 (trinta) dias após o recebimento da notificação da COMPRADORA;
- III) A VENDEDORA se tornar insolvente, entrar em liquidação voluntária ou compulsória, exceto para fins de consolidação ou fusão;
- IV) A VENDEDORA transferir ou ceder seus direitos e obrigações decorrentes do Contrato sem o consentimento da COMPRADORA.

## CLÁUSULA DÉCIMA OITAVA - TERMOS DE ALTERAÇÃO

Este Contrato somente poderá ser alterado por meio de Alteração Formal. A alteração deve ser acordada, datada e assinada por ambas as PARTES.

## CLÁUSULA DÉCIMA NONA - INTERRUPÇÃO

A VENDEDORA não deve de interromper a execução dos serviços por inadimplência da COMPRADORA, exceto nos casos previstos em lei.

## CLÁUSULA VIGÉSIMA - OMISSÕES

A COMPRADORA decidirá sobre os casos omissos, seguindo as regras e princípios da legislação brasileira, sendo adaptadas às particularidades locais.

## CLÁUSULA VIGÉSIMA PRIMEIRA - CRITÉRIOS DE SUSTENTABILIDADE AMBIENTAL

A presente aquisição deve ser informada pelos critérios de sustentabilidade ambiental, com base na Lei n°. 12.187/2009, aliado aos compromissos internacionais assumidos pelo governo brasileiro, para que a Contratada, se possível, priorize a atuação compatível com padrões de consumo social e ambientalmente sustentáveis.

## CLÁUSULA VIGÉSIMA SEGUNDA - PUBLICAÇÃO

A COMPRADORA será responsável por providenciar a publicação deste instrumento, por extrato, no Diário Oficial da União.

## CLÁUSULA VIGÉSIMA TERCEIRA - CÓPIAS

Para a firmeza e validade do contrato, foi lavrado seu Termo de Anuência em duas vias de igual teor, que depois de lido e encontrado em ordem, é assinado por ambas as PARTES.

Washington DC, 08 de Dezembro de 2022.

**JOSÉ AUGUSTO CORREIA NETO**  
Capitão  
Presidente

\_\_\_\_\_  
**LARRY PATTON**

Testemunha:

  
\_\_\_\_\_  
**THIAGO DE OLIVEIRA ROMANO**  
Capitão, Marinha do Brasil  
Chefe do Departamento de Obtenção



2022 M250 E-PUB (WEB SERVICE) ORDER FORM



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- \*Multi-packs include Service Bulletins and Service Letters, an Illustrated Parts Catalog, and an Operations and Maintenance Manual.
- \*\*Customers currently receiving revision service for paper manuals need only to purchase revision service for the EPUBS.

ENGINE MODEL	PUBLICATION NUMBER	2022 LIST PRICE	NEW QUANTITY	**REVISION/ RENEWAL SERVICE LIST PRICE (See Notes)	REVISION QUANTITY	TOTAL PRICE
MULTI-PACKS (See Notes)						
C18	PC18MWB	\$ 1,318.12		\$ 221.83		
C20	PC20MWB	\$ 1,318.12		\$ 221.83	x	
C20R	PC20RMWB	\$ 1,318.12		\$ 221.83		
C28	PC28MWB	\$ 1,318.12		\$ 221.83		
C30, S, G, G/2, P, M	PC30MWB	\$ 1,318.12		\$ 221.83		
C30R, U	PC30RUMWB	\$ 1,318.12		\$ 221.83		
B15G	PB15GMWB	\$ 1,318.12		\$ 221.83		
B17	PB17MWB	\$ 1,318.12		\$ 221.83		
B17F	PB17FMWB	\$ 1,318.12		\$ 221.83		
C40B	PC40BMWB	\$ 1,318.12		\$ 221.83		
C47M	PC47MMWB	\$ 1,318.12		\$ 221.83		
C47B	PC47BMWB	\$ 1,318.12		\$ 221.83		
C30R/3	PC30R3MWB	\$ 1,318.12		\$ 221.83		
C30R/3M	PC30R3MMWB	\$ 1,318.12		\$ 221.83		
C47E	PC47EMMWB	\$ 1,318.12		\$ 221.83		
C47E1	PC47E1MMWB	\$ 1,318.12		\$ 221.83		
C47E/4	PC47E4MMWB	\$ 1,318.12		\$ 221.83		

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ADDRESS <u>RUA PRIMEIRO DE MARÇO, N°118 / 14° AND - CENTRO</u>	ADDRESS <u>5130 MacArthur Blvd. NW</u>
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Notes:

- \*Multi-packs include Service Bulletins and Service Letters, an Illustrated Parts Catalog, and an Operations and Maintenance Manual.
- \*\*Customers currently receiving revision service for paper manuals need only to purchase revision service for the EPUBS.

ENGINE MODEL	PUBLICATION NUMBER	2022 LIST PRICE	NEW QUANTITY	**REVISION/ RENEWAL SERVICE LIST PRICE (See Notes)	REVISION QUANTITY	TOTAL PRICE
<b>MULTI-PACKS (See Notes)</b>						
C18	PC18MWB	\$ 1,318.12		\$ 221.83		
C20	PC20MWB	\$ 1,318.12		\$ 221.83	x	
C20R	PC20RMWB	\$ 1,318.12		\$ 221.83		
C28	PC28MWB	\$ 1,318.12		\$ 221.83		
C30, S, G, G/2, P, M	PC30MWB	\$ 1,318.12		\$ 221.83		
C30R, U	PC30RUMWB	\$ 1,318.12		\$ 221.83		
B15G	PB15GMWB	\$ 1,318.12		\$ 221.83		
B17	PB17MWB	\$ 1,318.12		\$ 221.83		
B17F	PB17FMWB	\$ 1,318.12		\$ 221.83		
C40B	PC40BMWB	\$ 1,318.12		\$ 221.83		
C47M	PC47MMWB	\$ 1,318.12		\$ 221.83		
C47B	PC47BMWB	\$ 1,318.12		\$ 221.83		
C30R/3	PC30R3MWB	\$ 1,318.12		\$ 221.83		
C30R/3M	PC30R3MMWB	\$ 1,318.12		\$ 221.83		
C47E	PC47EMMWB	\$ 1,318.12		\$ 221.83		
C47E1	PC47E1MMWB	\$ 1,318.12		\$ 221.83		
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## Request for Taxpayer Identification Number and Certification

▶ Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.



Print or type.  
See Specific instructions on page 3.

<b>1</b> Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. Boeing Distribution, Inc.	
<b>2</b> Business name/disregarded entity name, if different from above	
<b>3</b> Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only <b>one</b> of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <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) ▶ _____ <b>Note:</b> Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is <b>not</b> disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) ▶ _____	<b>4</b> Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) <u>5</u> Exemption from FATCA reporting code (if any) <u>E</u> <small>(Applies to accounts maintained outside the U.S.)</small>
<b>5</b> Address (number, street, and apt. or suite no.) See instructions. 100 N. Riverside Plaza, MC 5003-4549	Requester's name and address (optional)
<b>6</b> City, state, and ZIP code Chicago, IL 60606-1596	
<b>7</b> List account number(s) here (optional)	

### Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

**Note:** If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

<b>Social security number</b>										
<b>or</b>										
<b>Employer identification number</b>										
7	5		-	2	4	0	1	8	3	6

### 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 for Part II, later.

<b>Sign Here</b>	Signature of U.S. person ▶ <i>Elizabeth A. Vaughn</i>	Date ▶ 1/15/23
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### General Instructions

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

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

### Purpose of Form

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

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

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

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

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

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

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

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

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

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

**Foreign person.** If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*).

**Nonresident alien who becomes a resident alien.** Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

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

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

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

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

## Backup Withholding

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

**Payments you receive will be subject to backup withholding if:**

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the instructions for Part II for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

## What is FATCA Reporting?

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

## Updating Your Information

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

## Penalties

**Failure to furnish TIN.** If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

**Civil penalty for false information with respect to withholding.** If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.



**Criminal penalty for falsifying information.** Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

**Misuse of TINs.** If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

## Specific Instructions

### Line 1

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

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

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

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

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

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

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

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

### Line 2

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

### Line 3

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

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
<ul style="list-style-type: none"> <li>Corporation</li> </ul>	Corporation
<ul style="list-style-type: none"> <li>Individual</li> <li>Sole proprietorship, or</li> <li>Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.</li> </ul>	Individual/sole proprietor or single-member LLC
<ul style="list-style-type: none"> <li>LLC treated as a partnership for U.S. federal tax purposes,</li> <li>LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or</li> <li>LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.</li> </ul>	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
<ul style="list-style-type: none"> <li>Partnership</li> </ul>	Partnership
<ul style="list-style-type: none"> <li>Trust/estate</li> </ul>	Trust/estate



### Line 4, Exemptions

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

#### Exempt payee code.

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

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

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

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

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

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

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

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

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

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

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

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

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

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

G—A real estate investment trust

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

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

J—A bank as defined in section 581

K—A broker

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

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

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

## Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

## Line 6

Enter your city, state, and ZIP code.

## Part I. Taxpayer Identification Number (TIN)

**Enter your TIN in the appropriate box.** If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

**Note:** See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at [www.SSA.gov](http://www.SSA.gov). You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/Businesses](http://www.irs.gov/Businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. Go to [www.irs.gov/Forms](http://www.irs.gov/Forms) to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to [www.irs.gov/OrderForms](http://www.irs.gov/OrderForms) to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

**Note:** Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

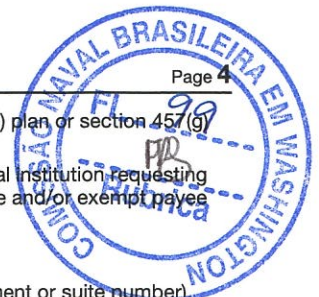
**Caution:** A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

## Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

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

**Signature requirements.** Complete the certification as indicated in items 1 through 5 below.



**1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.** You must give your correct TIN, but you do not have to sign the certification.

**2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

**3. Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.

**4. Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

**5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

**What Name and Number To Give the Requester**

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
5. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee <sup>1</sup> The actual owner <sup>1</sup>
6. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor <sup>*</sup>

For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust



<sup>1</sup> List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships*, earlier.

**\*Note:** The grantor also must provide a Form W-9 to trustee of trust.

**Note:** If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

**Secure Your Tax Records From Identity Theft**

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

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

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

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

**Protect yourself from suspicious emails or phishing schemes.** Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at [spam@uce.gov](mailto:spam@uce.gov) or report them at [www.ftc.gov/complaint](http://www.ftc.gov/complaint). You can contact the FTC at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027.

Visit [www.irs.gov/IdentityTheft](http://www.irs.gov/IdentityTheft) to learn more about identity theft and how to reduce your risk.

## Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.



# MEMORANDUM OF INSURANCE



This Memorandum is issued as a matter of information only to authorized viewers for their internal use only and confers no rights upon any viewer of this Memorandum. This Memorandum does not amend, extend or alter the coverage described below. This Memorandum may only be copied, printed and distributed within an authorized viewer and may only be used and viewed by an authorized viewer for its internal use. Any other use, duplication or distribution of this Memorandum without the consent of Willis Towers Watson is prohibited. The information contained herein is as of the date referred to above. Willis Towers Watson shall be under no obligation to update such information.

<b>PRODUCER</b> Willis Towers Watson Midwest, Inc. c/o 26 Century Blvd P.O. Box 305191 Nashville, TN 37230-5191	<b>INSURERS AFFORDING COVERAGE</b>
<b>INSURED</b> The Boeing Company and any subsidiaries thereof 929 Long Bridge Drive Arlington, VA 22202	INSURER A: ACE American Insurance Company INSURER B: Indemnity Insurance Company of North America INSURER C: ACE Fire Underwriters Insurance Company INSURER D: AIG Specialty Insurance Company INSURER E:

## COVERAGES

THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. AGGREGATE LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

LTR	TYPE OF INSURANCE	POLICY NUMBER	POLICY EFFECTIVE DATE (MM/DD/YY)	POLICY EXPIRATION DATE (MM/DD/YY)	LIMITS	
A	GENERAL LIABILITY	HDO G47351455 Incl. Auto Liability	10/1/2022	10/1/2023	GENERAL AGGREGATE	USD \$25,000,000
					PRODUCTS COMP / OP AGG	USD \$10,000,000
					PERSONAL AND ADV INJURY	USD \$10,000,000
					EACH OCCURRENCE	USD \$10,000,000
	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY				FIRE DAMAGE (ANY ONE FIRE)	INCLUDED
	<input type="checkbox"/> CLAIMS MADE <input checked="" type="checkbox"/> OCCUR				MED EXP (ANY ONE PERSON)	N/A
A	AUTOMOBILE LIABILITY	ISA H10760070	10/1/2022	10/1/2023	COMBINED SINGLE LIMIT	USD \$10,000,000
	<input checked="" type="checkbox"/> ANY AUTO				BODILY INJURY (Per person)	\$
	<input type="checkbox"/> ALL OWNED AUTOS				BODILY INJURY (Per accident)	\$
	<input type="checkbox"/> SCHEDULED AUTOS				PROPERTY DAMAGE (Per accident)	\$
	<input type="checkbox"/> HIRED AUTOS				AUTO ONLY - EA ACCIDENT	\$
	<input type="checkbox"/> NON-OWNED AUTOS				OTHER THAN EA AGG	\$
	<input checked="" type="checkbox"/> Personal Injury Protection (Symbol 5) Limits By State				AUTO ONLY: AGG	\$
	<b>GARAGE LIABILITY</b>				EACH OCCURRENCE	\$20,000,000
	<input type="checkbox"/> ANY AUTO					\$
						\$
						\$
D	EXCESS/UMBRELLA LIABILITY	14572400	10/1/2022	10/1/2023		
	UMBRELLA FORM					
	<input type="checkbox"/> DEDUCTIBLE					
	<input type="checkbox"/> RETENTION \$					
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY	WLR C50727907 (AOS)	10/1/2022	10/1/2023	WC STATUTORY LIMITS	OTHER
B		WLR C50727609 (CA)			<input checked="" type="checkbox"/>	STATUTORY
B		WLR C50727725 (TX)			E.L. EACH ACCIDENT	USD \$1,000,000
B		WLR C50727804 (MO, NC, NE, NJ, OK)			E.L. DISEASE - EA EMPLOYEE	USD \$1,000,000
C	PROPRIETOR/PARTNERS/EXECUTIVE OFFICER ARE INCLUDED	SCF C67813078 (WI)			E.L. DISEASE - POLICY LIMIT	USD \$1,000,000
A	EXCESS WORKERS' COMP	WCU C50728031 (OH & WA)	10/1/2022	10/1/2023	WORKERS COMP SIR = \$10,000,000 EL - EACH ACCIDENT USD \$8,000,000 EL - DISEASE / EACH EMPLOYEE USD \$8,000,000	

THE MEMORANDUM OF INSURANCE SERVICES SOLELY TO LIST INSURANCE POLICIES, LIMITS AND DATES OF COVERAGE. ANY MODIFICATIONS HERETO ARE NOT AUTHORIZED.

# MEMORANDUM OF INSURANCE – PAGE 2



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<b>INSURED</b> The Boeing Company and any subsidiaries thereof 929 Long Bridge Drive Arlington, VA 22202	INSURER A: ACE American Insurance Company
	INSURER B: Indemnity Insurance Company of North America
	INSURER C: ACE Fire Underwriters Insurance Company
	INSURER D: AIG Specialty Insurance Company
	INSURER E:

## ADDITIONAL INFORMATION

\*COMPREHENSIVE LIABILITY INSURANCE – POLICY # HDO G47351455  
COVERAGE INCLUDES COMPREHENSIVE GENERAL LIABILITY, CONTRACTUAL LIABILITY, PRODUCTS-COMPLETED OPERATIONS, PERSONAL INJURY, ADVERTISING INJURY, BENEFITS INJURY (CLAIMS-MADE), AND APPLIES TO ALL PREMISES AND OPERATIONS. THIS POLICY ALSO PROVIDES AUTO LIABILITY FOR ALL AUTOS WHICH ARE NOT SEPARATELY INSURED. PHYSICAL DAMAGE FOR AUTOMOBILES IS SELF-INSURED.

COMPREHENSIVE LIABILITY INSURANCE – POLICY # HDO G72488672 IS SUBJECT TO THE FOLLOWING PROVISIONS:  
ADDITIONAL INSURED – WITH RESPECT TO BODILY INJURY, PROPERTY DAMAGE, MALPRACTICE INJURY, PERSONAL INJURY, ADVERTISING INJURY, AND BENEFITS INJURY, ANY OTHER PERSON OR ORGANIZATION IS INCLUDED AS AN ADDITIONAL INSURED TO SUCH EXTENT AND FOR SUCH LIMITS OF LIABILITY (NOT IN EXCESS OF THE LIMITS AFFORDED BY THIS POLICY) AS THE NAMED INSURED HAS AGREED IN A WRITTEN CONTRACT BEFORE LOSS TO PROVIDE INSURANCE SUBJECT TO THE FOLLOWING PROVISIONS:  
A. THE LIMIT OF THE COMPANY'S LIABILITY SHALL BE THE LIMITS OF LIABILITY STATED IN THE POLICY OR THE LIMITS OF LIABILITY REQUIRED BY THE PROVISION OF SUCH CONTRACT, WHICHEVER ARE LESS;  
B. WHERE REQUIRED BY CONTRACT, THIS INSURANCE SHALL APPLY AS PRIMARY AND NON-CONTRIBUTORY TO OTHER INSURANCE PURCHASED BY THE ADDITIONAL INSURED;  
C. THIS ADDITIONAL INSURED STATUS IS LIMITED AND QUALIFIED SOLELY TO THE EXTENT OF THE INDEMNIFICATION PROVISIONS IN THE CONTRACT.

SEVERABILITY OF INTERESTS – THIS POLICY APPLIES SPECIFICALLY TO EACH INSURED AGAINST WHOM CLAIM IS MADE OR SUIT IS BROUGHT, BUT THE INCLUSION HEREIN OF MORE THAN ONE INSURED SHALL NOT OPERATE TO INCREASE THE LIMITS OF THE COMPANY'S LIABILITY.

WAIVER OF SUBROGATION IS PERMITTED AS REQUIRED BY CONTRACT.

THE MEMORANDUM OF INSURANCE SERVICES SOLELY TO LIST INSURANCE POLICIES, LIMITS AND DATES OF COVERAGE. ANY MODIFICATIONS HERETO ARE NOT AUTHORIZED.



Data e hora da consulta: 09/02/2023 17:28  
 Usuário: 100010545

**Nota de Empenho**

**UG Emitente**

<b>Código</b>	<b>Nome</b>	<b>Moeda</b>
770200	COMISSAO NAVAL BRASILEIRA EM WASHINGTON	DOLAR NORTE AMERICANO - (USD)
<b>CNPJ</b>	<b>Endereço</b>	<b>CEP</b>
00.394.502/0150-95	BRAZILIAN NAVAL COMMISSION -5130 MACARTHUR BLVD, N.W. -	00020-016
<b>Município</b>	<b>UF</b> <b>Telefone</b>	
BRASILIA	DF 202 244-3950	

<b>Ano</b>	<b>Tipo</b>	<b>Número</b>
2022	NE	1172

**Célula Orçamentária**

<b>Esfera</b>	<b>PTRES</b>	<b>Fonte de Recurso</b>	<b>Natureza da Despesa</b>	<b>UGR</b>	<b>Plano Interno</b>
1	174678	0100000000	339039	743000	K40102001L0

<b>Data de Emissão</b>	<b>Tipo</b>	<b>Processo</b>	<b>Taxa de Câmbio</b>	<b>Valor</b>
30/11/2022	Estimativo	SOMAR Q2022-8001	5,3339	665,49

**Favorecido**

<b>Código</b>	<b>Nome</b>	<b>CEP</b>
EX9391256	BOEING DISTRIBUTION, INC.	00000-000
<b>Endereço</b>		
2750 REGENT BLVD DFW AIRPORT		
<b>Município</b>	<b>UF</b> <b>Telefone</b>	
	+1 3148826934	

**Amparo Legal**

<b>Código</b>	<b>Modalidade de Licitação</b>				
167	INEXIGIBILIDADE				
<b>Ato Normativo</b>	<b>Artigo</b>	<b>Parágrafo</b>	<b>Inciso</b>	<b>Alínea</b>	
Lei 14.133/2021	74	-	I	-	

**Descrição**

OC P2022-8001 - SE PP43000-2022-00001 - contratação nos termos do art. 74, inciso I, da Lei nº 14.133, de 01ABR2021, combinado com o art. 4 da Portaria GM-MD nº 5.175, de 15DEZ2021, que aprovou as Normas para as Compras no Exterior dos Comandos da Marinha, do Exército e da Aeronáutica.

**Local da Entrega**

-

**Informação Complementar**

2022NC099474

**Sistema de Origem**

SIAFI-STN

<b>Versão</b>	<b>Data/Hora</b>	<b>Operação</b>
003	29/12/2022 12:46:31	Alteração



Data e hora da consulta: 09/07/2023 17:58  
Usuário: 010.549  
Impressão Completa

Nota de Empenho

Lista de Itens

<b>Natureza de Despesa</b>	<b>Total da Lista</b>
339039 - OUTROS SERVICOS DE TERCEIROS - PESSOA JURIDIC	665,49

**Subelemento 01 - ASSINATURAS DE PERIODICOS E ANUIDADES**

Seq.	Descrição	Valor do Item
001	Renovação direta do acesso ao site Boeing para consulta e atualização da Doc. Técnica dos motores Allison 250, para os Helicópteros IH-6B e UH-1 da MB	665,49

Data	Operação	Quantidade	Valor Unitário	Valor Total
30/11/2022	Inclusão	1,00000	665,4900	665,49

Assinaturas

**Ordenador de Despesa**  
JOSE AUGUSTO CORREIA NETO  
\*\*\*.563.507-\*\*  
29/12/2022 12:46:31

**Gestor Financeiro**  
ANDERSON FREITAS DOS SANTOS  
\*\*\*.816.297-\*\*  
28/12/2022 16:05:22

Versão	Data/Hora	Operação
003	29/12/2022 12:46:31	Alteração



# INVOICE

Questions? Call 1-800-284-2551

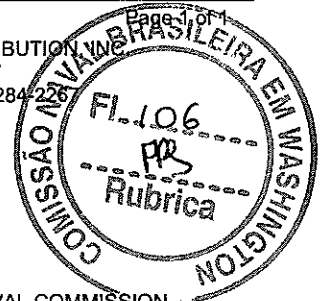
ALL RETURNED MERCHANDISE IS  
SUBJECT TO A HANDLING CHARGE

EIN: 75-2401836

INVOICE NUMBER: 9314865537  
INVOICE DATE: 17JAN23  
DUE DATE: 16FEB23

DELIVERY NUMBER: 8011416813  
CUSTOMER NUMBER: 10019901

REMIT TO:  
BOEING DISTRIBUTION  
PO BOX 842267  
DALLAS TX 75284-2267  
USA



**BILL TO/SOLD TO:**

BRAZILIAN NAVAL COMMISSION  
5130 MACARTHUR BLVD NW  
WASHINGTON DC 20016-3316  
USA

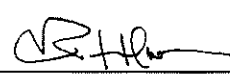
SHIP TO:  
BRAZILIAN NAVAL COMMISSION  
5130 MACARTHUR BLVD NW  
WASHINGTON DC 20016-3316  
USA

SHIP FROM:  
BOEING DIST INC-DALLAS CDC  
2750 REGENT BLVD.  
DALLAS TX 75261  
USA

ORDER NUMBER: 1007728302  
ORDER DATE: 17JAN23  
CUSTOMER PO: Q2022-8001  
TERMS: Net 30

INCOTERM: EXW  
CURRENCY: United States Dollar

LINE	ITEM	MFG	QUANTITY	UOM	NET AMOUNT
PO LINE	DESCRIPTION		UNIT PRICE	CURRENCY	
1	PC20MWBRS REVISION: MULTIPAK,WEB BASE LINE LOT/BATCH: 7363698887	65	3	EA USD	665.49

CERTIFICATE OF CONFORMANCE		NET AMOUNT:	665.49
<p>This Certificate of Conformance affirms that the products, articles or parts referenced on this document are new or overhauled, are traceable to the approved source and, when required, were manufactured under an aviation Authority approval. All Original Manufacturers' Certifications are maintained and can be made available upon request. For overhauled or repaired products, the original FAA 8130-3/EASA Form 1 or equivalent aviation Authority tag is attached to the component. Products, articles or parts were not subjected to adverse operating conditions or excessive temperatures.</p> <p>Signature  _____ Date <u>01/17/23</u></p> <p>JR Hofmann, Director Quality Assurance &amp; Training</p>		ADD ON FEES:	0.00
		FREIGHT CHARGES:	0.00
		SURCHARGES:	0.00
		NET INVOICE AMOUNT:	665.49
		TAX AMOUNT:	39.93
		TOTAL INVOICE AMOUNT:	705.42



# TAX CREDIT MEMO

ALL RETURNED MERCHANDISE IS  
SUBJECT TO A HANDLING CHARGE

PAGE - 1

TAX CREDIT MEMO 9314908103  
DATE OF ISSUE 26JAN23  
BOEING DISTRIBUTION, INC.  
2750 REGENT BLVD.  
75261 DALLAS  
USA

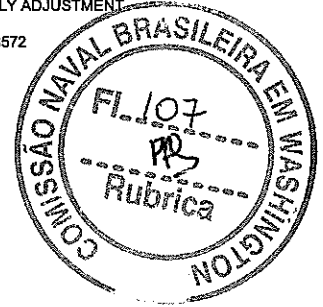
Customer Number - 10019901

REASON CODE DESCRIPTION TAX ONLY ADJUSTMENT  
RMA 5000213572



BILL TO  
BRAZILIAN NAVAL COMMISSION  
5130 MACARTHUR BLVD NW  
WASHINGTON DC 20016-3316

SHIP TO  
BRAZILIAN NAVAL COMMISSION  
5130 MACARTHUR BLVD NW  
WASHINGTON DC 20016-3316



ORDER NBR 1007728302  
ORDER DATE 17JAN23  
INVOICE NBR 9314865537  
INVOICE DATE 26JAN23  
CUST PO No Q2022-8001

Ship no - 8011416813

SHIP FROM  
BOEING DIST INC-VIRTUAL INV  
PO BOX: 619048  
2750 REGENT BLVD  
DFW AIRPORT TX 75261  
US

METHOD EXW  
SALES PERSON  
CURRENCY USD  
Payment Terms N030 Payment characteristic Net 30

LINE	PO LINE	ITEM	LOT NUMBER	CUSTOMER ITEM	QUANTITY	SELL UOM	DISCOUNT	NET AMOUNT
		DESCRIPTION	SERIAL NUMBER		UNIT PRICE	PRICE UOM		

GROSS AMOUNT	0.00
INVOICE DISCOUNT	0.00
TAX AMOUNT	39.93
FREIGHT CHARGE	0.00
ADD ON CHARGES	0.00
NET AMOUNT	39.93
DOWN PAYMENT	0.00
NET AMOUNT DUE	39.93