## **I-ENG-A® OF ALASKA** A Division of Steiner Design and Construction Services, LLC **Professional Forensic Engineering**

### **A MEMBER FIRM OF THE INVESTIGATIVE ENGINEERS ASSOCIATION**









- Asbestos & Chemical Exposure
- Construction Defects
- Foundation Settlement
- Slip & Fall Reconstruction
- Accident Reconstruction
- Expert Witness Testimony
  Industrial Accidents
- Water Intrusion
- Appliance Damage
- ٠
- Fires and Explosions Property & Structural •
- Work Environment Issues



I-ENG-A OF ALASKA

A Division of Steiner Design and Construction Services, LLC Professional Forensic Engineering 5900 W. Dewberry Drive Wasilla, AK 99623 Phone (907) 357-5609 / Mobile (907) 715-7704 Email: alaska@ienga.net / Website: www.alaska.ienga.net



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I-ENG-A® of Alaska, A Division of Steiner Design and Construction Services, LLC Phone (907) 357-5609 / Mobile (907) 715-7704 Email: alaska@ienga.net Websites: www.alaska.ienga.net *I-ENG-A*<sup>®</sup> of *Alaska, A Division of Steiner Design and Construction Services, LLC* is committed to presenting its insurance and litigation clients a diverse yet experienced and cost-effective group of professional forensic experts that can provide investigative support and assist in the control of soaring claims settlement costs.

Client service is a day-by-day commitment, by the principals and staff, to excellence.

### Investigate - Educate - Resolve

*I-ENG-A*<sup>®</sup> of Alaska, A Division of Steiner Design and Construction Services, LLC was founded to provide the insurance claims industry, legal and other client representatives with a single source of contact for expertise and information relating to the forensic engineering. It is the goal of the company and its associates to provide clear, concise and comprehensive information, findings and conclusions to claims adjusters, attorneys and risk management professionals in a professional, timely and cost-effective manner.

I-ENG-A® of Alaska is the forensic division of Steiner Design and Construction Services, LLC. The firm is a member of the Investigative Engineers Association (I-ENG-A®). I-ENG-A® was founded in 1991 as the first association of forensic and investigative engineers doing business with the property and casualty insurance industries. Being a member of I-ENG-A allows the member firm to tap into forensic engineering resources regarding claims investigation. No single firm, no matter its size or how broad based its coverage, can possibly provide the level of service and combined resources that the national network of I-ENG-A can offer.

Steiner Design and Construction Services, LLC has been providing Professional Engineering Services since 2003 primarily in the Civil Engineering, Utility/Site Design, Traffic Engineering, Environmental Engineering, Geotechnical, Surveying, Design/Build and AutoCAD Civil 3D capabilities.

Steiner Design and Construction Services, LLC joined the I-ENG-A network in an effort to afford their clients with additional services. They are about making sure that quality and satisfaction are more than buzzwords. It's about honoring their commitment. It's about continually improving the service you've come to expect from Steiner Design and Construction Services, LLC.

Member of: American Society of Civil Engineers (ASCE)

### **INVESTIGATIVE ENGINEERS ASSOCIATION EXPERTISE**

I-ENG-A® of ALASKA, A Division of Steiner Design and Construction Services, LLC has the ability to draw from the diverse resources of the Investigative Engineers Association network of forensic engineering firms. Additional expertise, when needed, as available through I-ENG-A® of ALASKA, A Division of Steiner Design and Construction Services, LLC in the following disciplines:

**AISC Steel Erection** ANSI API ASME ASTM AWS AWWA Acoustic Emission Analytical Chemistry Architectural Design and Design Practices Asbestos **Biochemistry and Bioinstrumentation** Blasting Bridges and Roadways **Burner Malfunctions** Building and Land Surveying **CERCLA RI/FS Investigations** Building Codes and Contract Administration Chemical and Nuclear Waste Issues **Civil Engineering Computer Based Analytical Methods** Concrete Failures Construction Defects Code Interpretation Controls System Engineering and Construction Crane Collapse Dams Construction Practices and Safety Design Dikes Drainage Earth Movement Eddy-Current **Electrical Controls and Failures** Electrical Fire Cause and Origin **Electrical Injuries Electrical Utility Power Systems Environmental** Environmental Management and Remediation Mold Investigation Failure Analysis (Mechanical/Civil) FDM-Confined Space Entry and Rescue Fire and Arson Investigation Flooding/Flood Control Fluid Handling Systems Footinas Foundation Failure Structural Analysis Foundation Walls Freeze-Ups Gas Explosions

Geosynthesis Geotechnical Grading Issues Ground Water/Storm Water Hazardous Waste and Nonhazardous Waste Health and Safety (CIH) Heavy Equipment Failure Analysis Gun Design High Voltage Transmission and Power Generation (Commercial, Residential and Industrial) Highway and Work Zone Safety Household Appliances Fire Investigation Human Factors (Accident Reconstruction) **HVAC** Design Hydraulics and Hydrology HVAC&R Mechanical Systems Hydrogeology (Geologist) Indoor Air Quality (CIH) Industrial Power Systems Industrial Hygiene (Mold, Fungi, Bacteria) Industrial Safety and Operation Landfills ISO14001 Leaks Levees Lightning Damages/Determination Liquid Penetrant Litigation Support Low Voltage Distribution Systems Machining and Machine Design Magnetic Particle Materials of Construction Materials Science Mechanical Design/Failure Medical Instrument Design Micromachining and Instrument Analysis Mining Moisture Surveys (Roofs, EIFS, Floors) Mold Remediation Planning NCE Oil and Gas Paving Pipelines Post Office- Multiple Design OHSA, ADA, Building Code Evaluations Product Failure/Liability **Project Management** Radiographic Railroads

**RCRA Hazardous Waste Recreation Centers Refrigeration Systems Design** Regulatory Technician **Replacement Costs** Reservoirs **Risk Management/Risk Analysis** Road Construction Road Geometrics Roof Systems Safety Belt Usage Sanitary Security Septic Failures Sick Building Syndrome Site Design Slip and Fall Analysis Slope Stability Soils and Geologic Investigations Sprinkler and Fire Suppression System Sprinkler Discharge SSPC Industrial Painting Steel and Wood-framed Support Structures Storage Process Tank Inspectors Storm Water Structural Engineering Structural Fire Investigation Survevina Surveying Disputes **Tanks Testing Programs** Traffic Accident Reconstruction Traffic Accidents and Roadway Geometrics Traffic Law Ultrasonic UST/AST Utilities and Drainage Vehicle Fire Investigation Vehicular Mechanical Investigations Vessel and Pipe Rupture Vibration Visibility Concepts Visual Testing Waste Water Water Management Water Quality Welded Fittings Wind Storm Damage Wind, Floor and Fire Damage Assessments Wood Trusses Zoning and Planning

I-ENG-A® of Alaska, A Division of Steiner Design and Construction Services, LLC Phone (907) 357-5609 / Mobile (907) 715-7704 Email: <u>alaska@ienga.net</u> Websites: <u>www.alaska.ienga.net</u>

### **APPROACH & PROCESS**

Our investigative services extend to clients in all areas of insurance, loss, and loss mitigation. Typically, an assignment begins with a phone call, letter, fax or email from a potential client. During the initial client interview process, we request certain specific information relating to the case. Items such as the following may be discussed:

- Type of loss
- Date of loss
- Name and address of Insured
- Name and address of Claimant, if different
- Policy number
- Claim Number
- Name and telephone number of contact person at Adjuster's Office
- Estimated value of claim
- General outline of policy coverage

Steiner Design and Construction Services, LLC has established an exceptional reputation for outstanding service by providing its clients with dedicated and skilled personnel committed to their work.

Additionally, we solicit other general information that may be available:

- Any records and documents already obtained or available
- Any pertinent information in Adjuster's file
- Circumstances of this loss

If no records or documentation are available from a client or adjuster, we may choose to prepare additional requests for data, directly to the parties involved, their representatives, or any associated insurance providers always copying our client on the communications. Depending on the circumstances, we may also contact the parties involved to arrange an appointment and begin the forensic investigation at the location of damage, loss, or accident.

If the client has obtained records and documents, we will request that they be forwarded to us. After examination, we will consult with the client to agree on the plan for the investigation.

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### **OUR POLICY IN CASE HANDLING**

- 1. I-ENG-A<sup>®</sup> of ALASKA, A Division of Steiner Design and Construction Services, LLC will hold an initial discussion with you (the client) at no charge to validate the need for a case assignment.
- 2. When you offer the assignment, and we accept the assignment, we mutually agree on the initial phase(s) of the investigation, acceptable hours/charges (or not to exceed).
- 3. As we complete each phase of the assignment, we will provide you an oral report. You provide us with one of the following directions:
  - a. You decide no further analysis is required, and authorize our final billing.
  - b. You decide the analysis is complete, direct us to submit a written report, and authorize our final billing with submission of the report.
  - c. You decide to continue with the next phase of the assignment.
- 4. If you decide to continue the assignment, you may expect the following:
  - a. You have authorized us to proceed; we will formally acknowledge the assignment, and submit a final bill for the analysis.
  - b. With the bill, we will submit additional time/charge estimate for completing the next phase of the assignment and an amount of the deposit required to begin the phase.
  - c. During the assignment, we will provide you verbal progress reports at least every two weeks, and submit monthly progress billing.
  - d. When we complete the assignment, we will provide a complete verbal report, which we will formalize in writing only upon your authorization to do so.
  - e. We will submit a written report (if you have authorized one) and a final billing.
- 5. We will provide you with timeliness and the services of qualified experts through our direct staff, our substantial resources and those of the Investigative Engineer's Association. We will handle our assignments in a cost effective manner leaving you in control at all times.

SDCS, LLC

# **SDCS**, LLC STEINER DESIGN & CONSTRUCTION SERVICES, LLC

Dan E. Steiner, P.E. Civil Engineer Manager

#### **Professional Experience**

Dan Steiner, P.E., has 28 years of experience as a Civil Engineer and has practiced in Alaska for over 24 years. He has been a licensed Professional Engineer since February of 1997. Mr. Steiner has worked on a variety of projects in many different roles for both the public and private sector.

These projects include:

- Roads
- Bridges
- Water and Sewer Systems
- Water Storage Tanks
- Airports
- Schools
- Dams
- Residential and Commercial Subdivisions
- Senior Housing
- Military Housing
- Warehouses
- Restaurants
- Sport Fields
- Houses of Worship
- Medical facilities

Clients Mr. Steiner has worked with include Anchorage School District, Anchorage Water and Wastewater Utility, The United States Air Force, The Natives of Kodiak, State of Alaska Department of Transportation and Public Facilities, Palmer Senior Citizens, Osborne Construction, Davis Constructors, and many others.

After working for several larger firms, Dan Steiner formed Steiner Design and Constructions Services (SDCS), LLC in 2003.

Mr. Steiner will be the SDCS Project Manager and the Engineer of Record for this project.

#### **Education:**

Bachelor of Science in Civil Engineering University of Idaho, 1992

Professional License: State of Alaska CE 9505

### NATIONAL CLIENTS LIST

The Investigative Engineers Association (I-ENG-A®) network has worked with most major insurance companies since its inception in 1991. Following is a list of many of the companies who have used our services. If you require further information, please email your request to info@ienga.com.

#### AAA

Acuity. Inc. Adjusters International Aetna **AIG Claims Services** Allied Group Insurance Allstate Insurance Co. American Family Insurance American Fire and Indemnity American Hardware Insurance American Indemnity Group American States Insurance Company Amerisure Ameriprise Amherst, Inc. Amica Amica Mutual Ins. Co. Anthem Insurance Company Appalachian Claims Service ARM Armed Forces Insurance Associated Claims Service Associates Insurance Adjusters Atlantic Mutual Insurance Co. Auto Owners Insurance Bankers & Shippers **Bierman-Condroy Bi-State Claims Billings Adjusting Service** Boat US Buttner Associates Cal Farm Cannon Cochran Mgmt. Svcs, Inc. Canyon State Insurance **Central Texas CNAA Property Claims Division** CGU Chrysler Insurance Chubb Group Church Mutual Insurance Cincinnati Insurance Co. **CNA** Insurance Columbia Insurance Company Commercial Insurance Commercial Union Ins.

Continental Continental Western Group **Corporate Claims Management** Corrick, Peter & Associates Country Companies (CCI) Crawford & Company Crawford & Company (Crum & Forster) **Cumberland Insurance Group** Custard Insurance Economical Mutual Ins. Co. EMC Insurance Company **Employers Mutual Insurance Encompass Insurance** Erie Insurance Group Evans & Dixon **Excelsior Exchange** Farm Bureau Farmer's Home Mutual Farmers Insurance Group Farmers Mutual of Nebraska Federated Mutual Insurance Co. **Fidelity National Insurance** Fireman's Fund First Insurance Company of Hawaii Francis, LaBrash, Quibell, & Associates Frontier Adjusters of Hawaii GAB Business Services, Inc. GAB Robins Gallagher Bassett Garden City Claim Service Gay & Taylor **General Accident** Germantown Mutual **Global Claims Service** Gore Insurance Goward. Inc. Grange Mutual Casualty Grange Insurance Associates Great American Insurance Great Oaks Insurance Co. Guardian Insurance Guide One Insurance Halifax Insurance

Hamilton Farmers' Mutual Hanover Insurance Company Harbin Adjusters Harleysville Insurance Company Hartford Ins. Group Heritage Home Insurance Co. Hoosier Insurance Hubanks & Kendall. Inc. INA Insurance Co. Indiana Farmers Mutual Indiana Insurance Island Insurance Companies ITT Hartford Kemper Insurance Lashley & Bear Law Offices of Cozen & O'Conner Leamon Adjusting Co. Lemars Mutual Insurance Liberty Mutual Lindsey Morden Claim Services, Inc. LMI Lvons, Brandt, Cook & Hiramatsu Markel Insurance Company of Canada Maryland Casualty Maryland Insurance Group Meredith Adjusting Service Mid-Continent Casualty Miller's Mutual Ins. Co. Morse, David & Associates Motorists Insurance Co. Motorists Mutual Insurance MPI **MSI** Insurance National Interstate Nationwide Insurance Co. Nixon & Company Nodak Mutual Insurance Co. Northbrook Insurance Nova Casualty Company Ohio Casualty Group **ORION NATIONAL** Pacific Insurance Company

Parkway Insurance Peerless Insurance Pekin Insurance Pilot Insurance Preferred Risk Mutual Prudential Insurance Prudential-LMI Commercial Insurance Co. R. lan Pepper Insurance Adjusters, Inc. RBT Adjusters, Inc. Republic Insurance Group Royal Insurance Safeco Sams & Associates Sazant, Grenier & Assoc. Scheppers O'Brien Scottsdale Ins. Co. St. Paul Fire & Marine St. Paul/Travelers Insurance Stivers & Powers State National Insurance Tessier & Associates/Halifax Ins. The Shelby Insurance Group The Hartford **TIG Insurance Group** TransAmerica (Now TIG) Travelers Insurance Co. **Travelers Property Casualty** Travelers UCIG U.S.F. & G. Underwriters Adjustment Bureau United Fire Group USAA Utah Home Fire Insurance Wausau Ins. West Bend Mutual Western National Assurance Westfield Companies Zurich North American ZC Sterling Insurance

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### **ORDER FORM**

There are several methods to order a claim investigation:

- Complete this form and email to <u>alaska@ienga.net</u> Call and place a verbal order at (907) 357-5609 1.
- 2.
- 3. Go to http://www.ienga.net/assignment-form/

Email:	State:Zip: Telephone:Fax: Date of Loss:
Address:	Telephone: Fax: Date of Loss:
City:	Telephone: Fax: Date of Loss:
Email:	Telephone: Fax: Date of Loss:
Your Client Adverse Party:	
Your Client Adverse Party:	
Adverse Party:	
Adverse Party:	
Location of Occurrence:	
City: State:	Zip Code:
Additional Instructions:	
Construction Defect	Property and Structural Mechanical and Electrical Fire and Arson Investigation Cause and Origin
Other (Please Describe):	
Completion Target Date:	Priority Level: Low Med High
NVOICING INFORMATION:	
nvoice To:	
Company:	
Address:	
Address: State:	Zin Code: -
Outer	

### **RATE SHEET**

#### **HOURLY RATES**

- Principal Engineer
- Senior Engineer
- Investigator
- Engineering Technician
- Clerical Staff
- Depositions/Court

\$ 200.00/hr \$ 180.00/hr \$ 150.00/hr \$ 110.00/hr \$ 100.00/hr \$ 400.00/hr

### **EXPENSES**

- Consultants
- Shipping
- Laboratory Analysis
- Mileage
- Large Evidence
- Small Evidence
- Vehicle
- All Terrain Vehicle
- Prints / Copies / Maps / Reproduction

Invoice Cost + 20% Invoice Cost Invoice Cost Current Government Rate \$200 pick-up/\$75 per month storage \$100 pick-up/\$25 per month storage \$25 per day \$100 per day Cost + 15%

# SDCS, LLC

#### EVIDENCE OF INSURANCE CIVIL ENGINEERS PROFESSIONAL LIABILITY INSURANCE

	POLICYHOLDER - ISSUED TO THE AMERICAN SOCIETY OF CIVIL ENGINEERS		POLICY NO. <b>NA20PL03</b> UMR # . <b>B0572NA20PL03</b> EVIDENCE NO. <b>0006581 - 12</b>
ITEM 1:	NAMED INSURED: Steiner Design & Construction Services, LLC		EFFECTED WITH UNDERWRITERS AT LLOYD'S OF LONDON (NOT INCORPORATED)
ITEM 2:	MAILING ADDRESS OF NAMED INSURED: 5900 W Dewberry Dr Wasilla, AK 99623-1934		LLOYD'S ILLINOIS, INC. 181 W. MADISON STREET SUITE 3870 CHICAGO, IL 60602-4541
ITEM 3:	COVERAGE PERIOD: INCEPTION: 11/19/2020 EXPIRATION: 11/19/2021	BOTH DAYS AT 12: A.M.LOCAL STAND AT THE MEMBERS ADDRESS	ARD TIME
ITEM 4:	RETROACTIVE DATE:	11/19/2007	
ITEM 5:	LIMIT OF LIABILITY:		
	A)LIMIT IN ALL (INCLUDING COSTS, CHARGES AND EXPENSES) IN RESPECT OF EACH CLAIM	\$1,000,000	
	B)LIMIT IN THE AGGREGATE (INCLUDING COSTS, CHARGES AND EXPENSES) FOR EACH ANNUAL PERIOD	\$1,000,000	
ITEM 6:	DEDUCTIBLE EACH CLAIM:	\$10,000	
ITEM 7:	TOTAL PREMIUM:		
ITEM 8:	ENDORSEMENTS AT COVERAGE PERIOD INCEPTION DA	TE:	
	<ul> <li>AIF 2385 (07/08)</li> <li>N.M.A. 1256</li> <li>N.M.A. 1477</li> <li>AIF2657 (10/05)</li> <li>LMA3100</li> <li>LSW1001</li> <li>AIF 2385 Q (04/99) Specific Entity Exclusion</li> <li>AIF 2385 Z (08/07) Claim Expense Amendatory Endorser</li> <li>AIF2385 ZZ (09/15) Deductible Reduction</li> <li>AIF2385 YZ (09/15) Operation of a Drone</li> <li>AIF2385 XX (09/15) EPLI</li> <li>AIF2385 WW (09/15) Privacy Breach</li> <li>AIF2385 VV (09/15) Regulatory, Loss of Earnings, and F</li> </ul>	ntractor	

Gouy P. B. C

Authorized Representative

THIS DOCUMENT (EVIDENCE OF INSURANCE) IS ISSUED AS NOTICE OF INSURANCE FOR INFORMATION ONLY. IT DOES NOT CONSTITUTE A LEGAL CONTRACT OF INSURANCE. THE MASTER POLICY AND THE APPLICATION OF THE INSURED, IF ANY, FORM THE ENTIRE CONTRACT. THIS EVIDENCE WHICH IS FURNISHED IN ACCORDANCE WITH, AND IN ALL RESPECTS IS SUBJECT TO, THE TERMS OF THE MASTER POLICY, A COPY OF WHICH IS ATTACHED HERETO FOR INFORMATION PURPOSES ONLY AND REPLACES ANY OTHER EVIDENCE PREVIOUSLY ISSUED COVERING THE INSURANCE DESCRIBED HEREIN.

AIF 2385 EVI (04/08)

Date of Issuance: <u>11/24/2020</u>

Departr	W-9 ctober 2018) nent of the Treasury Revenue Service	<b>Request for Taxpayer</b> Identification Number and Certific So to www.irs.gov/FormW9 for instructions and the latest		on.			requ	este	m to er. Do the IF	not
	Dan Edwar 2 Business name/c	on your income tax return). Name is required on this line; do not leave this line blank. d Steiner isregarded entity name, if different from above ign & Construction Services (SDCS), LLC								
Print or type. See Specific Instructions on page 3.	Check appropriat following seven b Individual/sole single-member	e box for federal tax classification of the person whose name is entered on line 1. Che ioxes. proprietor or C Corporation S Corporation Partnership r LLC			certa instru	in en uction	tions (co tities, no ns on pa ayee coo	ot indi ge 3):	viduals	
Print or type. ecific Instruction:	Note: Check t LLC if the LLC another LLC t	y company. Enter the tax classification (C=C corporation, S=S corporation, P=Partners he appropriate box in the line above for the tax classification of the single-member ow is classified as a single-member LLC that is disregarded from the owner unless the o hat is <b>not</b> disregarded from the owner for U.S. federal tax purposes. Otherwise, a sing from the owner should check the appropriate box for the tax classification of its owner tructions) ►	vner. Do not o wner of the Ll le-member LL	_C is	at code	(if ar	n from F ny)	( 908 10927 2		
See Sp	5900 W. De 6 City, state, and Z Wasilla, AK	P code 99623	Requester's	name	and ad	dress	(option	al)		
Par		ver Identification Number (TIN)								
backu reside	p withholding. For nt alien, sole prop s, it is your employ	propriate box. The TIN provided must match the name given on line 1 to ave individuals, this is generally your social security number (SSN). However, for ietor, or disregarded entity, see the instructions for Part I, later. For other ver identification number (EIN). If you do not have a number, see <i>How to ge</i>	ta or		-		-			
	er To Give the Rec	more than one name, see the instructions for line 1. Also see What Name a suester for guidelines on whose number to enter.	and Em	5	er identi - 0	ficati 8	4 2	1	6	8

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.

Sign Signature of U.S. person ► All Altime Date ► 6/26/2020
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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.

#### **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.