

THOMAS J. MILLER  
ATTORNEY GENERAL

RYAN P. SHEAHAN  
ASSISTANT ATTORNEY GENERAL



IOWA DEPARTMENT OF JUSTICE  
OFFICE OF THE ATTORNEY GENERAL  
Special Litigation Division

May 28, 2021

1305 E. WALNUT ST.  
DES MOINES, IA 50319  
Main: 515-281-5164 • Direct: 515-281-6658  
Email: Ryan.Sheahan@ag.iowa.gov  
www.iowaattorneygeneral.gov

Mr. Joseph Barry  
State Appeal Board  
Iowa Department of Management  
State Capitol Building, Room 12  
LOCAL MAIL

RE: Loren Noska v. The University of Iowa and Scott Beckner  
Iowa District Court for Johnson County (Case Number LACV080438)

Dear Mr. Barry:

The parties have reached a settlement in this case, pending State Appeal Board approval, in the amount of Seventy-Five Thousand Dollars (\$75,000).

This case involves allegations of discrimination against the University of Iowa and Scott Beckner. Plaintiff, a current University of Iowa employee, alleges that he was discriminated against by the University and Beckner on the basis of his age in violation of the Iowa Civil Rights Act. The State has determined that it is in its best interests to resolve this case without further litigation. In consideration of the payments set forth below, the Plaintiff has agreed to provide a full and final release for any claims that were, or could have been asserted, arising from his time as an employee at the University of Iowa.

Please make the following payments:

- a. Loren Noska in the amount of thirty-five thousand eight hundred eighty-three dollars and seventy-six cents (\$35,883.76) without deduction or withholding;
- b. Timmer & Judkins, P.L.L.C in the amount of twenty-seven thousand forty-two dollars and eighty-nine cents (\$27,042.89), without deduction or withholding;
- c. Smith, Mills, Schrock, Blades, PC in the amount of twelve thousand seventy-three dollars and thirty-five cents (\$12,073.35), without deduction or withholding.

I have enclosed a copy of the proposed release.

Sincerely,

Ryan P. Sheahan

Approved:

JEFFREY S. THOMPSON  
Deputy Attorney General

cc: Jodi Watson

Governing Iowa's public universities and special schools

University of Iowa  
Iowa State University  
University of Northern Iowa  
Iowa School for the Deaf  
Iowa Educational Services for the Blind and Visually Impaired  
Lakeside Laboratory Regents Resource Center  
Western Iowa Regents Resource Center



Michael J. Richards, MD, President, West Des Moines  
Patty Cownie, President Pro Tem, Des Moines  
David R. Barker, PhD, Iowa City  
Sherry Bates, Scranton  
Nancy Boettger, Harlan  
Milt Dakovich, Waterloo  
Nancy Dunkel, Dyersville  
Zackery C. Leist, Clarion  
Jim Lindenmayer, PhD, Ottumwa

Mark J. Braun, Executive Director

Routing/Review Approval of Personnel Settlement Agreement

Please sign/date where indicated below noting the approval or denial of the attached proposed Personnel Settlement Agreement. **\*\*After signing, please return to the attention of BOR – General Counsel.\*\*** *If "denied," please return to BOR – General Counsel.*

In the matter of: Loren Noska v. The University of Iowa and Scott Beckner  
LACV080438

Institutional Staff: Carroll Reasoner, Vice Present for Legal Affairs and General Counsel

Office of the Attorney General

Reviewed by (Print Name): Jeffrey S. Thompson

Reviewer's Signature:

Date: 5/28/21 Reviewed:  Redacted:

Institution: University of Iowa

Institutional Head's Printed Name: John C. Keller (Interim President)

Institutional Head's Signature:

Date: 5/25/2021 Approve:  Deny:

Board of Regents

Executive Director's Printed Name: Mark Braun

Executive Director's Signature:   
FE898DCEFCBED458

Date: 5/24/2021 Approve:  Deny:

## SETTLEMENT AGREEMENT AND RELEASE

This Settlement Agreement and Release is made and entered into on the last date written below by and between Loren Noska (“Noska”) and the University of Iowa (“the University”) and Scott Beckner (“Beckner”), on behalf of themselves, and the Board of Regents, State of Iowa (“the Board of Regents”) and the State of Iowa, and their current and former successors, assigns, subsidiaries, divisions, affiliates, officers, directors, employees, agents, and representatives (the University, the Board of Regents, and the State of Iowa collectively referred to herein as “the Released Parties” and all parties collectively referred to herein as “the Parties”).

### RECITALS

**WHEREAS**, Loren Noska is the Plaintiff and the University and Beckner are Defendants in an action pending in the Iowa District Court for Johnson County, Case Number LACV080438 (“the Lawsuit”);

**WHEREAS**, the Parties have a mutual interest in amicably resolving any and all disputes between them;

**WHEREAS**, the Parties have negotiated this Agreement in good faith to fully settle all differences between them including, but not limited to, those differences embodied in the Lawsuit;

**WHEREAS**, the Parties acknowledge and agree that this Agreement does not constitute an admission of wrong-doing or any admission of violations of applicable law, rule, or policy by the Parties; and

**WHEREAS**, the Parties agree that the terms and conditions contained herein are fair, reasonable, and equitable and are the result of an arm’s length negotiation between the Parties.

### AGREEMENT

**NOW, THEREFORE**, in consideration of the above recitals, which are expressly incorporated by all reference as if fully restated herein, and in exchange for their mutual promises and for other good and valuable consideration and intending to be legally bound herein, the Parties agree as follows:

1. **Payment.** As consideration for the terms and conditions set forth in this Agreement, the Parties agree that the State of Iowa, on behalf of all Released Parties, will pay a total gross settlement amount of Seventy-Five Thousand Dollars (\$75,000) (“Settlement Amount”). The Settlement Amount shall be paid between June 15, 2021 and July 15, 2021. The Settlement Amount is more fully described as follows:

- (a) The State of Iowa shall issue a check for Thirty-five thousand eight hundred eighty-three dollars and seventy-six cents (\$35,883.76) to Noska, without deduction or withholding, in compromise of Noska's claim for non-wage compensatory damages. The State of Iowa will issue an IRS Form 1099-MISC to Noska for this amount.
- 
- ~~(b) The State of Iowa shall issue a check for Twenty-seven thousand forty-two dollars and eighty-nine cents (\$27,042.89), without deduction or withholding, to Timmer & Judkins, P.L.L.C., for attorney's fees and litigation expenses. The State of Iowa will issue an IRS Form 1099-MISC to Timmer & Judkins, P.L.L.C., for this amount.~~
- (c) The State of Iowa shall issue a check for Twelve thousand seventy-three dollars and thirty-five cents (\$12,073.35), without deduction or withholding, to Smith, Mills, Schrock, Blades, PC, for attorney's fees and litigation expenses. The State of Iowa will issue an IRS Form 1099-MISC to Smith, Mills, Schrock, Blades, PC, for this amount.
- (d) The Parties agree and understand that any payments made under this Agreement is subject to Iowa Code Chapter 8A.504.
- (e) The checks issued for Noska and Timmer & Judkins, P.L.L.C., shall be delivered to Timmer & Judkins, P.L.L.C., 1415 28<sup>th</sup> Street, Suite 375, West Des Moines, IA 50266.
- (f) The check issued for Smith, Mills, Schrock, Blades, PC, shall be delivered to Smith, Mills, Schrock, Blades, PC, 118 3<sup>rd</sup> Avenue SE, Suite 200, Cedar Rapids, IA 52401.

2. **Tax Liability.** Noska shall be solely responsible for any and all taxes that may be due by him on the payment in Paragraph 1(a) and shall hold the State of Iowa and the Released Parties harmless and indemnify them from any liability thereon.

3. **Dismissal with Prejudice.** The Parties stipulate that within five (5) business days of receipt by Plaintiff's counsel of the payments identified in Paragraph 1, Noska will file with the court a Notice of Dismissal dismissing with prejudice all claims in this matter.

4. **Noska's Covenant Not to Sue.** In consideration of the terms and conditions set forth in this Agreement, the sufficiency of which the parties acknowledge, Noska agrees, promises, and covenants that neither he, nor any person, organization, or any other entity acting on his behalf will file, charge, claim, sue, cause, or permit to be filed, charged, or claimed, any action for damages or other relief (including injunctive, declaratory, monetary relief, or other) against the Released Parties, including their respective affiliates, successors, officers, directors, employees, agents, and representatives, whether in their individual capacity or official capacity, involving any matter which occurred in the past up to the date of this Agreement, including any

continuing effects thereof, or otherwise involving any claims, demands, causes of action, obligations, damages, or liabilities which are the subject of this Agreement.

5. **Noska's Full and Comprehensive Release of Claims.** Noska agrees, on behalf of himself and his heirs, executors, administrators, attorneys, and assigns, to hereby waive, ~~release, and forever discharge the Released Parties, including their respective affiliates,~~ successors, officers, directors, employees, agents, and representatives, from any and all known or unknown actions, causes of action, claims, or liabilities of any kind that have or could be asserted against the Released Parties, involving any matter which occurred in the past up to the date of this Agreement or may have been raised in the Lawsuit. This full and comprehensive release of claims includes, but is not limited to:

- (a) Any claims arising from any alleged violation by the Released Parties of any federal, state, or local statutes, ordinances, or common laws, including, but not limited to, the Rehabilitation Act of 1973, 29 U.S.C. § 701 et seq.; Title VII of the Civil Rights Act of 1964; 42 U.S.C. § 2000e et seq.; the Age Discrimination in Employment Act ("ADEA"), 29 U.S.C. § 621 et seq.; the Americans with Disabilities Act of 1990, 42 U.S.C. § 12101 et seq.; the Equal Pay Act, 29 U.S.C. § 206(d) et seq.; and the Iowa Civil Rights Act of 1965, Iowa Code Chapter 216. Noska further waives his right to monetary or other recovery should any federal, state, or local administrative agency pursue any claims on his behalf related to the claims in this Lawsuit. Noska further agrees to waive all rights to use any internal grievance or appeal procedure offered by the University with respect to the claims in this Lawsuit.
- (b) Claims, actions, causes of action or liabilities arising under any other federal, state, municipal, or local statutes, law, ordinance, or regulation; and/or
- (c) Any other claim whatsoever including, but not limited to: claims for severance pay, sick pay, unpaid wages, unpaid bonuses, unpaid time off, claims based upon breach of contract, breach of the covenant of good faith and fair dealing, wrongful termination, defamation, interference with contract, intentional, and/or negligent infliction of emotional distress, fraud, tort, personal injury, invasion of privacy, violation of public policy, negligence, and/or any other common law, statutory, or other claim whatsoever arising out of or relating to his contact with the University and Beckner.

Notwithstanding the above, it is agreed and understood that the releases contained in this paragraph do not cover any claims which by law Noska cannot waive and any claims to enforce the terms of this Settlement Agreement and Release.

6. **Full and Comprehensive Release of Potential Claims against Noska; Covenant Not to Sue.** The Released Parties hereby covenant and agree that in consideration of the terms of this Agreement, they waive, fully release, and forever discharge Noska of and from

any and every claim, demand, and cause of action that could be made in this Lawsuit, and covenant not to file, charge, claim, sue, cause or permit to be filed, charged, or claimed, any action for damages or other relief (including injunctive, declaratory, monetary relief, or other) against Noska. Notwithstanding the above, it is agreed and understood that the releases contained in this paragraph do not cover any claims which by law the Board of Regents and the University cannot waive and any claims to enforce the terms of this Agreement.

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7. **No Admission of Liability.** This Agreement is not, and shall not in any way be, construed as an admission of any of the Parties that any of the Parties violated any federal, state, or local laws. The Parties have entered into this Agreement for the sole purpose of resolving the Lawsuit to avoid the burden, expense, delay, and uncertainties of proceeding through a formal legal process.

8. **Neutral Employment Reference.** In the event the University receives an employment reference inquiry regarding Noska, the University agrees to respond by providing only Noska's dates of employment and position(s) held. To facilitate compliance with this provision, Noska is to refer all reference inquiries to the University of Iowa's Director of University Employee and Labor Relations.

9. **Representation of Noska.** Noska hereby represents and warrants that he (a) has authority to enter into this Agreement; (b) holds any and all claims free and clear of any liens and has not pledged or assigned those claims to any third party; (c) has not commenced or been subject to any bankruptcy or insolvency proceeding that affects or could affect his rights to accept payment and release claims under this Agreement; (d) has not received any promise of further consideration; (e) does not know of any other person who holds any rights to sue for the causes of action either asserted in the Lawsuit or the claims subject to the releases made hereunder; and (f) shall be solely liable for the reporting and payment of taxes due by him, if any, on the settlement amounts received hereunder. Noska further agrees to indemnify and hold harmless each of the Released Parties from and against any and all claims, actions, causes of actions, demands, rights, damages, costs, losses of services, expenses, compensation, taxes, or property damages (including attorney fees, expenses, and costs of defense) which any person, partnership, corporation, entity, association, agency, or other organization may bring against them alleging facts and circumstances that are contrary to, inconsistent with, or arising from the breach of, the representations and warranties of this paragraph.

10. **Noska's Review.** Noska acknowledges he was given at least twenty-one (21) days to review and consider this Agreement in its entirety. Noska understands that he may voluntarily waive this review period by signing and returning the Agreement prior to the expiration of twenty-one (21) days. The Agreement waives no rights or claims that may arise after its execution.

11. **Voluntary Agreement.** Noska represents and certifies that he has carefully read and fully understands all of the provisions and effects of this Agreement; that he has been

advised to and had the opportunity for consultation with legal counsel; that he is voluntarily entering into this Agreement; and that the Released Parties have not made any representations concerning the terms or effects of this Agreement other than those contained in it.

12. **Counterparts.** This Agreement may be signed in counterparts. Faxed or emailed signatures will be deemed originals.

13. **Governing Law and Venue.** This Agreement shall be governed by and construed under the laws of the State of Iowa. Each party consents to the personal jurisdiction of the state courts in Iowa with respect to any action seeking to enforce the terms of this Agreement.

14. **Severability.** Should a court of competent jurisdiction declare or determine any provision of this Agreement to be illegal or invalid, the validity of the remaining parts, terms, or provisions shall not be affected thereby. It is the Parties' intent that the part, term, or provision declared or determined to be illegal or invalid shall be deemed not to be a part of this Agreement.

15. **Public Record.** The Parties agree that this Agreement is a public record under Iowa Code Chapter 22. The Parties acknowledge that this Agreement is subject to Executive Order 85 and, as such, must be approved by the Executive Director of the Board of Regents and the President of the University, and be reviewed by the Iowa Attorney General, or his designee. This Agreement is not effective until it has received all necessary reviews and approvals. This Agreement will be posted on the Board of Regents' web page.

16. **Amendments.** None of the terms or conditions contained herein shall be altered, amended, waived, or abandoned, except by prior written agreement of the Parties.

17. **Entire Agreement.** This Agreement sets forth the entire agreement between the Parties hereto, and fully supersedes any and all prior agreements, discussions, or understanding between the Parties pertaining to the subject matter hereof.

18. **Required Approvals.** The Parties acknowledge that the State Appeal Board must approve the payment of state funds pursuant to this Agreement. The Iowa Attorney General, or his designee, has reviewed and will recommend approval of this Agreement.

**CAREFULLY READ THIS AGREEMENT; BY SIGNING BELOW YOU ARE  
RELEASING ALL KNOWN CLAIMS. YOU HAVE A PERIOD OF TWENTY-ONE (21)  
CALENDAR DAYS TO CONSIDER THIS RELEASE. IF YOU SIGN THIS  
AGREEMENT, YOU WILL HAVE UP TO SEVEN (7) CALENDAR DAYS  
FOLLOWING THE DATE YOU SIGN IT TO REVOKE YOUR SIGNATURE. THE  
RELEASE SHALL NOT BECOME EFFECTIVE OR ENFORCEABLE UNTIL THIS  
SEVEN (7) CALENDAR DAY PERIOD HAS EXPIRED**

**IN WITNESS WHEREOF**, and intending to be legally bound hereby, Loren Noska and the University of Iowa and Scott Beckner, on their own behalf and on behalf of the Board of Regents and the State of Iowa, have executed the foregoing Settlement Agreement and Release.

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*Loren Noska*

Loren Noska (May 24, 2021 18:28 CDT)

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Loren Noska

Agreed to on this 24 day of May, 2021.

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John C. Keller, Interim President

University of Iowa

Agreed to on this \_\_\_\_ day of May, 2021.

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Scott Beckner

Agreed to on this \_\_\_\_ day of May, 2021.

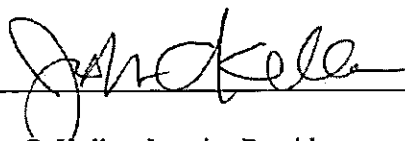


**IN WITNESS WHEREOF**, and intending to be legally bound hereby, Loren Noska and the University of Iowa and Scott Beckner, on their own behalf and on behalf of the Board of Regents and the State of Iowa, have executed the foregoing Settlement Agreement and Release.

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Loren Noska

Agreed to on this \_\_\_\_ day of May, 2021.



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John C. Keller, Interim President

University of Iowa

Agreed to on this 25 day of May, 2021.

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Scott Beckner

Agreed to on this \_\_\_\_ day of May, 2021.

**IN WITNESS WHEREOF**, and intending to be legally bound hereby, Loren Noska and the University of Iowa and Scott Beckner, on their own behalf and on behalf of the Board of Regents and the State of Iowa, have executed the foregoing Settlement Agreement and Release.

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Loren Noska

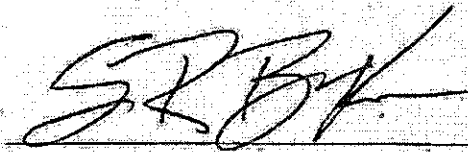
Agreed to on this \_\_\_\_ day of May, 2021.

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John C. Keller, Interim President

University of Iowa

Agreed to on this \_\_\_\_ day of May, 2021.



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Scott Beckner

Agreed to on this <sup>24<sup>TH</sup></sup> day of May, 2021.






# Noska Settlement Agreement (05.24.21)

Final Audit Report

2021-05-24

Created:	2021-05-24
By:	Summer Heeren (summer@timmerjudkins.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAA9hrC4m5EQOXdksVoYh_vluyUFHguo8Lc

## "Noska Settlement Agreement (05.24.21)" History

-  Document created by Summer Heeren (summer@timmerjudkins.com)  
2021-05-24 - 4:27:49 PM GMT- IP address: 63.146.149.18
-  Document emailed to Loren Noska (lorennoska@gmail.com) for signature  
2021-05-24 - 4:28:21 PM GMT
-  Email viewed by Loren Noska (lorennoska@gmail.com)  
2021-05-24 - 4:37:10 PM GMT- IP address: 64.233.172.127
-  Document e-signed by Loren Noska (lorennoska@gmail.com)  
Signature Date: 2021-05-24 - 11:28:53 PM GMT - Time Source: server- IP address: 207.177.67.174
-  Agreement completed.  
2021-05-24 - 11:28:53 PM GMT

## Request for Taxpayer Identification Number and Certification

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

▶ 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.	<p><b>1</b> Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. <b>Smith Mills Schrock Blades Monthei PC</b></p> <p><b>2</b> Business name/disregarded entity name, if different from above <b>Smith, Mills &amp; Schrock Law</b></p> <p><b>3.</b> Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.</p> <p><input type="checkbox"/> Individual/sole proprietor or single-member LLC      <input type="checkbox"/> C Corporation      <input checked="" type="checkbox"/> S Corporation      <input type="checkbox"/> Partnership      <input type="checkbox"/> Trust/estate</p> <p><input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____  <small>Note: 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 not 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.</small></p> <p><input type="checkbox"/> Other (see instructions) ▶ _____</p>	<p><b>4</b> Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):</p> <p>Exempt payee code (if any) _____</p> <p>Exemption from FATCA reporting code (if any) _____</p> <p><small>(Applies to accounts maintained outside the U.S.)</small></p>
	<p><b>5</b> Address (number, street, and apt. or suite no.) See instructions. <b>118 3rd Ave SE, Suite 200</b></p> <p><b>6.</b> City, state, and ZIP code <b>Cedar Rapids, IA 52401</b></p>	<p><b>7</b> List account number(s) here (optional)</p> <p>Requester's name and address (optional)</p>

### 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.

Social security number									
or									
Employer identification number									
2	6	-	0	0	4	1	2	9	7

### 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 ▶	Date ▶ <b>5/31/19</b>
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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.*

## Request for Taxpayer Identification Number and Certification

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

▶ 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.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. <b>Timmer &amp; Judkins, P.L.L.C.</b>	
2 Business name/disregarded entity name, if different from above	
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.  <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate  <input checked="" type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ <b>P</b> <small>Note: 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 not 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.</small>  <input type="checkbox"/> Other (see instructions) ▶	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):  Exempt payee code (if any) _____  Exemption from FATCA reporting code (if any) _____  <small>(Applies to accounts maintained outside the U.S.)</small>
5 Address (number, street, and apt. or suite no.) See instructions. <b>Century II Building, 1415 28th Street, Suite 375</b>	Requester's name and address (optional)
6 City, state, and ZIP code <b>West Des Moines, IA 50266</b>	
7 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>																						
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or																						
<b>Employer identification number</b>																						
8	3	-	1	4	2	3	4	3	0													

### 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 ▶		Date ▶ <b>05/14/2021</b>
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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.*

## Request for Taxpayer Identification Number and Certification

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

▶ 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. Noska, Loren Lee	
<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 checked="" type="checkbox"/> Individual/sole proprietor or single-member LLC <input 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 not 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) _____ Exemption from FATCA reporting code (if any) _____ <small>(Applies to accounts maintained outside the U.S.)</small>
<b>5</b> Address (number, street, and apt. or suite no.) See instructions. 411 Windam Drive	Requester's name and address (optional)
<b>6</b> City, state, and ZIP code Solon, Iowa 52333	
<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.

Social security number										
4	8	2	-	8	4	-	6	1	9	4
or										
Employer identification number										
			-							

**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.

### 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.

**Sign Here** Signature of Loren Noska  
 U.S. person ▶ Loren Noska (May 17, 2021 14:41 CDT)

Date ▶ 05/17/2021

### 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.

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- 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.*






# W-9

Final Audit Report

2021-05-17

Created:	2021-05-17
By:	Summer Heeren (summer@timmerjudkins.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAIDK8RQtjqYb_qdQton5PFZinPtsW7qUO

## "W-9" History

-  Document created by Summer Heeren (summer@timmerjudkins.com)  
2021-05-17 - 6:54:24 PM GMT- IP address: 63.146.149.18
-  Document emailed to Loren Noska (lorennoska@gmail.com) for signature  
2021-05-17 - 6:54:40 PM GMT
-  Email viewed by Loren Noska (lorennoska@gmail.com)  
2021-05-17 - 6:54:45 PM GMT- IP address: 64.233.172.107
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