



TRANSPORTATION AGREEMENT  
(BROKER/CARRIER)

THIS AGREEMENT made and entered into this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, by and between Transport Logistics, Inc., a Wisconsin corporation domiciled in Oak Creek, Wisconsin, (hereinafter referred to as the (“Broker”)), and \_\_\_\_\_ of \_\_\_\_\_, \_\_\_\_\_, (hereinafter referred to as the “Carrier”).

WITNESSETH

**WHEREAS**, Broker is duly authorized to engage in operations as a property broker of regulated freight moving in interstate or foreign commerce pursuant to License No. MC-384206 issued by the Federal Motor Carrier Safety Administration, controls the transportation which is the subject of this Agreement, and desires to tender to Carrier for transportation such goods of its customers as are offered to Broker; and

**WHEREAS** Carrier is duly authorized by the Federal Motor Carrier Safety Administration to engage in operations in interstate and foreign commerce as a contract carrier, by motor vehicle, over irregular routes, in Docket No. MC-\_\_\_\_\_ and desires to participate in the transportation of such freight as is tendered to Carrier by Broker by providing services designed to meet the special and distinct needs of the shipper;

**NOW, THEREFORE**, in consideration of the promises and mutual agreements herein contained, the parties hereto agree as follows:

**1. Carrier represents and warrants to Broker that it:**

- a. Has been issued Contract Motor Carrier Permit No. MC-\_\_\_\_\_ by the Federal Motor Carrier Safety Administration and such authority is now, and will continue during the term of this Agreement to be, valid and subsisting.
- b. Has been issued appropriate operating authorities, licenses, certificates or permits for operations in the states and provinces where the operations contemplated by this Agreement shall be performed.
- c. Has and will maintain, while this Agreement remains in effect, the public liability and cargo insurance described in paragraphs (10) and (11) of this Agreement.
- d. Makes the representations herein for the purpose of inducing Broker to enter into this Agreement.
- e. Has authorized the person(s) executing this Agreement to do so on Carrier’s behalf.
- f. Is in compliance with all applicable federal, state, provincial and local laws relating to its service and the performance of this Agreement and will remain in compliance with all such laws during the entire term of this Agreement.
- g. Has in effect an effective safety program and has not been issued an “unsatisfactory” Safety Rating by the United States Department of Transportation; will maintain an effective safety program and will endeavor to acquire a “Satisfactory” Safety Rating during the term of this Agreement; and is in compliance with all applicable federal, state and provincial safety regulations and requirements.

**2. Broker represents and warrants to Carrier that it:**

- a. Has been issued Motor Carrier Property Broker License No. MC-384206 by the Federal Motor Carrier Safety Administration and such authority is now, and will continue during the term of this Agreement to be, valid and subsisting.
- b. Has now and will maintain, while this Agreement remains in effect, a Property Broker’s Surety Bond under 49 C.F.R. 1043.4 or trust agreement authorized therein.
- c. Makes the representations herein for the purpose of inducing Carrier to enter into this Agreement.
- d. Has authorized the person(s) executing this Agreement to do so on Broker’s behalf.

3. Broker agrees to tender to Carrier for transportation, and Carrier agrees to transport for Broker, a minimum of three (3) shipments of freight per year, such transportation to be accomplished in accordance with the rates and charges and other provisions as set forth in Carrier’s Schedule of Actual Rates and Charges, a copy of which is annexed hereto and marked as Appendix A. If no Schedule of Actual Rates and Charges is attached to this Agreement, or if any of the movements performed under this Agreement are not covered by the terms of said schedule, or if any of the rates charged by or paid to the Carrier are inconsistent with the rates set forth in said schedule, any written or oral communications between the parties concerning transportation rates shall be incorporated herein by reference and made a part hereof regardless of how or when such communications occur. It shall be presumed that the rate for such shipments has been negotiated and agreed to between the parties to this Agreement as reflected in the communications referred to above, and Carrier’s invoice to Broker shall be presumed to reflect the agreed rate unless Broker

notifies Carrier in writing within thirty (30) days of Broker's receipt of Carrier's invoice of any claimed errors in the invoice.

4. Carrier further agrees, subject to availability and loading capability of its trucks, to transport such additional freight as may be tendered for transportation by Broker, all subject to the provisions herein set forth. Carrier agrees to provide equipment which satisfies the reasonable needs of Broker and its customers, and to transport and deliver all shipments with reasonable dispatch unless a different service standard is required by Broker or its customers and accepted by Carrier. Acceptance of a shipment which is tendered with a specific delivery deadline shall constitute agreement by Carrier to meet the specified delivery deadline, even if "reasonable dispatch" would have permitted a later delivery, and Carrier agrees to assume liability for all consequential damages arising out of late delivery of any such shipment.
5. Carrier agrees to provide the Broker such transportation services as are designed to meet the distinct needs of the Broker and its customers, including by way of example such things as multiple pickups and deliveries, reconsignment or diversion enroute, daily driver reporting or satellite tracking, and such other service features as the parties agree upon in specific instances.
6. Carrier, in its performance of this Contract, shall be and remain an independent contractor, and nothing contained herein shall be construed to be inconsistent with this relationship or status. Broker shall not employ any persons required for the performance of this contract, and such persons as are required shall be and remain at all times Carrier's employees, contractors or agents.
7. Carrier shall, at its own cost and expense, provide and maintain motor truck equipment for use in the services to be performed hereunder which is adequate and satisfactory to Broker and Broker's customers, and Carrier shall also procure and maintain such licenses and permits as are required by local, state or federal authorities with respect to such transportation services and shall comply with the laws and regulations applicable thereto.
8. Carrier shall assume full responsibility for the payment of state and federal contributions or taxes for unemployment insurance, workers compensation, old age pensions, or other Social Security protection with respect to the persons engaged in the performance of transportation services hereunder, and further agrees to comply with the applicable rules and regulations promulgated under such laws as are applicable thereto.
9. Neither party shall be liable for failure to perform or delay in the performance of any of the terms or provisions hereof when such failure or delay is occasioned by Acts of God, the public enemy, war, floods, storms or other acts of the elements, accidental fires, strikes, lockouts or other labor acts or regulations, or any other circumstances or conditions beyond the reasonable control of said party and without the fault or neglect of such party, whether similar or not to the foregoing. Notwithstanding Carrier's status as a contract carrier, the standard of liability for freight loss and damage shall be consistent with the common carrier standard of liability set as established by common law and the Carmack Amendment to the Interstate Commerce Act, and Carrier shall be liable for the full actual value of any goods which are lost, destroyed or damaged in transit unless such loss, destruction or damage is caused by circumstances falling within a recognized exception to common carrier liability. No limitation of liability, released rates, or released valuations contained in any tariffs, classifications or bills of lading shall be applicable to any shipments transported under this Agreement, and any attempt by Carrier to limit or excuse its liability other than in accordance with this paragraph shall be null and void.
10. Carrier agrees that it shall procure and maintain at its expense, with reputable insurance carriers, the necessary types and kinds of public liability insurance required by the Federal Motor Carrier Safety Administration, and further agrees to furnish to the Broker upon request therefore, written certificates obtained from such insurance carrier or carriers, confirming that such insurance has been procured and is being paid for and maintained.
11. Carrier further agrees that it shall procure and maintain at its own expense, with reputable insurance carriers, cargo insurance in the amount of at least \$100,000.00 to compensate Broker, its customers, or the owner or consignee of the goods, for loss or damage to the property which comes into the possession of Carrier in the performance of transportation service pursuant to this agreement. The cargo insurance shall be in the form required by 49 C.F.R. 1043.6(b) and shall have no exclusions or restrictions that would not be accepted by the Federal Motor Carrier Administration for a filing under the statutory requirement of 49 C.F.R. 1043.2(c), but shall, in all respects, be identical to the cargo insurance filed in accord with said section. Carrier shall, at Broker's request, cause its insurance carrier to forward forthwith to Broker a standard Certificate of Cargo Insurance, which Certificate shall require the insurance carrier to give Broker written notice ten (10) days prior to the cancellation of such cargo insurance.
12. Broker agrees to remit to Carrier the sum specified in Carrier's invoice to Broker within thirty (30) days of receipt by Broker of Carrier's invoice accompanied by proper proof of delivery and other evidence that the Carrier's performance of the requested services has been completed (subject to setoff by Broker of any sums advanced by Broker or any amounts due Broker by Carrier); PROVIDED, however, that if Broker notifies Carrier in writing of a dispute regarding such invoice in accordance with the provisions of paragraph (1) of this Agreement, Broker agrees to tender with said notice the minimum amount of payment which Broker agrees to be correct, and acceptance by Carrier of such lesser amount shall not be deemed to constitute a waiver by Carrier of Carrier's claim for an additional amount notwithstanding any restrictive endorsements which Broker may place on its remittance

to Carrier. Carrier hereby waives any right Carrier may have, in law or by contract, to recover charges for freight tendered hereunder from any party other than Broker.

13. All shipments transported pursuant to this Agreement shall be deemed to be governed by the terms and conditions of the Uniform Short Form Straight Bill of Lading (Motor Carrier), and this contract hereby incorporates by reference all the terms and conditions of said Uniform Short Form Straight Bill of Lading (Motor Carrier) as though fully set forth herein. Unless otherwise agreed in writing, Carrier shall become responsible for the freight when it receives or accepts possession thereof, regardless of whether a bill of lading has been issued. Failure on the part of the Carrier to issue a bill of lading, or to execute a bill of lading acknowledging receipt of the cargo, shall not affect the liability of the carrier for loss of, or damage to, the cargo.
14. Carrier represents and warrants to Broker that Carrier is a duly licensed motor contract carrier of property pursuant to one or more contract carrier permits issued to Carrier by the Federal Motor Carrier Safety Administration. Carrier further represents and warrants to Broker that Carrier is not certificated as a motor common carrier of property by the Federal Motor Carrier Safety Administration or, if Carrier does hold common carrier authority, that none of the operations which carrier will conduct pursuant to this transportation agreement shall be conducted as a common carrier and further, that if Carrier has published any motor carrier tariffs with the Federal Motor Carrier Safety Administration, or maintains unpublished tariffs or rates, none of the rates or terms and conditions set forth in any such tariffs which are inconsistent with the rates and terms established by this Agreement shall be applicable to any transportation services which Carrier shall perform pursuant to this Agreement.
15. Carrier agrees that in consideration of the substantial effort undertaken by Broker in locating the traffic which is the subject of this agreement, as well as the good will which now exists between Broker and its customers and further in consideration of the substantial and irreparable harm to Broker that would result from a breach hereof, that Carrier shall not at any time during the term of this agreement is in force plus a period of one year immediately following the cancellation, expiration or termination of this agreement, solicit or attempt in any way to contract directly with any Shipper whose freight is first tendered by Broker to Carrier, for the hauling which is the subject of this agreement, without the express written consent of Broker. Carrier expressly agrees that in the event of a material breach of this provision by Carrier, Broker may, at Broker's election, seek injunctive relief, or money damages, or both, and that the measure of Broker's damages shall be the full amount of commissions or other compensation due Broker for all traffic transported in contravention of this agreement and further that should Broker elect to seek enforcement of this clause through litigation or other legal proceedings, Carrier shall be liable to Broker for the costs and disbursements of such action including reasonable attorneys fees. Moreover, Carrier shall be liable to Broker for interest on unpaid commissions or other compensation at a rate of 1.0% per month from the date of the breach, which is an annual percentage rate of 12.0%. For purposes of construing this clause, any shipment hauled by Carrier in violation of this clause shall be deemed a separate breach of this agreement, and any waiver by Broker of any particular individual breach of this clause shall not be construed as a waiver by Broker of the terms and conditions of this clause for any subsequent breaches hereof.
16. Carrier agrees that it will not insert, and will not authorize or permit a shipper or consignee to insert, Broker's name on the bill of lading as the carrier without Broker's express written consent.
17. Carrier agrees that it will not assign or co-broker any shipments which are tendered to Carrier by Broker pursuant to this Agreement, without Broker's prior written consent to do so.
18. Carrier agrees to defend, indemnify and hold Broker and its customers harmless from any claims, demands, losses, damages or liability of any kind (including reasonable attorneys fees incurred by Broker and its customers) arising out of Carrier's performance of this Agreement, including but not limited to injuries to persons or property occurring at the premises of any consignor or consignee.
19. Carrier and Broker mutually agree that this is not intended as an exclusive agreement, and that either party may enter into similar agreements with other carriers, brokers or freight forwarders, provided that such agreements do not violate paragraph 15 of this Agreement.
20. Failure of either party to enforce a breach of this agreement, or waiver of any provision or term of this Agreement shall not be deemed to constitute a waiver of any subsequent failure or breach, and shall not affect or limit the right of either party to thereafter enforce such a term or provision.
21. In the event of a material breach of a material term of this Agreement by Carrier, Broker shall have the right to immediately terminate this Agreement for good cause and, in addition, shall have the right to withhold or setoff any payments which are due and owing to Carrier for freight charges. This right of withholding or setoff is not an exclusive remedy, and Broker shall have and may exercise all other remedies it may have at law or in equity against Carrier.
22. In the event of any dispute or disagreement involving the interpretation or performance of this Agreement, including but not limited to claims for loss of or damage to cargo and disputes regarding applicable freight charges and terms of service, the parties

agree that such disputes or disagreements shall be referred to the alternative dispute resolution program sponsored by the Transportation Lawyers Association, or similar mediation or arbitration service for disposition in accordance with the sponsoring organization's rules and procedures, before bringing legal action in a court of law. The parties mutually agree to exert their best efforts to resolve all disputes by good faith settlement or negotiation whenever possible, and to make use of alternative dispute resolution mechanisms to the maximum extent practicable, and hereby authorize the Court to award all or a portion of its attorneys fees to the prevailing party if the Court finds that the nonprevailing party failed to negotiate in good faith a resolution of the dispute. Such an award of attorneys fees shall be committed to the sound discretion of the trial court. Any litigation involving the interpretation or performance of this Agreement shall be venued in Circuit Court for Milwaukee County, Wisconsin and Carrier expressly consents to jurisdiction and venue in said court.

23.This Agreement cancels and supercedes any and all other written or oral agreements and understandings for trucking between Broker and Carrier insofar as said agreements or understandings involve the transportation of commodities within the territory covered hereby.

24.This Agreement shall remain in effect and full force for one year from the date hereof, and shall be automatically renewed from year-to-year thereafter, subject to the right of termination by either party at any time on 90 days written notice to the other party. In the event of such termination at any time other than the end of one or more years from the date hereof, the minimum number of shipments for such contract, set forth in paragraph 1, shall be prorated to the date of such termination.

25.The provisions contained in 49 C.F.R. 1005, as set forth in the attached Appendix B, shall govern the processing of claims for loss, damage, injury, or delay to property and the processing of salvage. Any claims submitted by Broker to Carrier on behalf of Broker's customer shall be treated by Carrier as having been filed by the party having an interest in the claim. No action taken by Broker with respect to claims shall be construed as having the effect of making Broker liable for any freight claims.

26.It is expressly understood and agreed that any assignment of this Contract by Carrier without prior written consent of Broker shall be void and of no effect.

27.Except as provided in paragraph (3) hereof, this Agreement shall not be altered except in writing, endorsed hereon and signed by both parties.

28.Carrier may not disclose the terms of this Agreement to anyone not a party to this Agreement without the prior written consent of Broker. Carrier and its employees and agents shall treat all information relating to the identity of consignors and consignees, origins, destinations, commodities, volume and frequency of movements and methods of distribution as confidential and proprietary information of Broker and its customers and shall not divulge such information to third parties without the express written consent of Broker.

29. The provisions and agreement herein will not result in an effect upon the quality of the human environment.

IN WITNESS WHEREOF the parties have caused this Agreement to be executed as of the day and year specified above.

BROKER:

CARRIER

TRANSPORT LOGISTICS, INC.

CARRIER NAME \_\_\_\_\_

BY: \_\_\_\_\_

(Authorized Representative)

BY: \_\_\_\_\_

(Authorized Representative)

TITLE: \_\_\_\_\_

TITLE \_\_\_\_\_



Transport Logistics Inc.  
PO Box 636  
Oak Creek, WI 53154

Toll free 888-207-9275  
[www.tnlogistics.com](http://www.tnlogistics.com)

**Direct Deposit Agreement Form**

**Authorization Agreement**

I hereby authorize Transport Logistics Inc. to initiate automatic deposits to my account at the financial institution named below. I also authorize Transport Logistics Inc. to make withdrawals from this account in the event that a credit entry is made in error.

Further, I agree not to hold Transport Logistics Inc. responsible for any delay or loss of funds due to incorrect or incomplete information supplied by me or by my financial institution or due to an error on the part of my financial institution in depositing funds to my account.

This agreement will remain in effect until Transport Logistics Inc. receives a written notice of cancellation from me or my financial institution, or until I submit a new direct deposit form to the Accounts Payable Department.

**Account Information**

Name of Financial Institution: \_\_\_\_\_

Routing Number: \_\_\_\_\_

Account Number: \_\_\_\_\_ **Checking / Savings (Circle one)**

Please include an e-mail address or fax# \_\_\_\_\_

This will be used to send your remittance for the deposits we make.

**PLEASE FAX A COPY OF A VOIDED CHECK WITH THIS REQUEST**

**Please fax completed form to 414-856-1788**

If you would like to change your pay terms pick one of the following:

- \_\_\_ 3% 7 Business Day
- \_\_\_ 30 day (No fees)

\_\_\_\_\_  
**Signature**

\_\_\_\_\_  
**Company Name**

\_\_\_\_\_  
**Title**

\_\_\_\_\_  
**MC #**

P.O. Box 636  
2500 West Southbranch Blvd, Ste A  
Oak Creek, Wisconsin 53154



Main Office: (888) 207-9275  
(414) 761-2854  
Fax: (414) 856-1798

[www.tnlogistics.com](http://www.tnlogistics.com)

**Name:** \_\_\_\_\_  
**Address:** \_\_\_\_\_  
**City/State:** \_\_\_\_\_  
**Phone:** \_\_\_\_\_  
**Fax:** \_\_\_\_\_  
**E-Mail** \_\_\_\_\_  
**Contact:** \_\_\_\_\_  
**After Hours:** \_\_\_\_\_

**MC#** \_\_\_\_\_ **DOT#** \_\_\_\_\_ **Fed ID** \_\_\_\_\_

**Equipment (Fill in the total number of each you operate)**

**Tractors** \_\_\_\_\_ **Vans** \_\_\_\_\_ **Flatbeds** \_\_\_\_\_

**Stepdecks** \_\_\_\_\_ **DD** \_\_\_\_\_

**Other (explain)**

\_\_\_\_\_

**Terminal Locations:**

\_\_\_\_\_

**Preferred States**

**Origin** \_\_\_\_\_

**Destination** \_\_\_\_\_

**NOTE:**

**Proof of Delivery required within 48 hours of delivery.**

**Fax Proof of Delivery to (414) 856-1798.**

## Request for Taxpayer Identification Number and Certification

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

<b>Print or type See Specific Instructions on page 2.</b>	Name (as shown on your income tax return)	
	Business name, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ ..... <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) ▶	
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	
	List account number(s) here (optional)	

### Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number
or
Employer identification number

**Note.** If the account is in more than one name, see the chart on page 4 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).

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

<b>Sign Here</b>	Signature of U.S. person ▶	Date ▶
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## General Instructions

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

### Purpose of Form

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

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

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

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

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

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

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

The person who gives 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 is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,

- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

**Foreign person.** If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

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

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

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

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

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% 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, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

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

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

## Penalties

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

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

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

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

## Specific Instructions

### Name

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

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

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

**Limited liability company (LLC).** Check the “Limited liability company” box only and enter the appropriate code for the tax classification (“D” for disregarded entity, “C” for corporation, “P” for partnership) in the space provided.

For a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Regulations section 301.7701-3, enter the owner’s name on the “Name” line. Enter the LLC’s name on the “Business name” line.

For an LLC classified as a partnership or a corporation, enter the LLC’s name on the “Name” line and any business, trade, or DBA name on the “Business name” line.

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

**Note.** You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

### Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the “Exempt payee” box in the line following the business name, sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

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

The following payees are exempt from backup withholding:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),
2. The United States or any of its agencies or instrumentalities,
3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation,
7. A foreign central bank of issue,
8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
9. A futures commission merchant registered with the Commodity Futures Trading Commission,
10. A real estate investment trust,
11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
12. A common trust fund operated by a bank under section 584(a),
13. A financial institution,
14. A middleman known in the investment community as a nominee or custodian, or
15. A trust exempt from tax under section 664 or described in section 4947.

The chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 7

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

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

## Part I. Taxpayer Identification Number (TIN)

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

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited liability company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

**Note.** See the chart on page 4 for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at [www.ssa.gov](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. You can get Forms W-7 and SS-4 from the IRS by visiting [www.irs.gov](http://www.irs.gov) or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, 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 domestic entity that has a foreign owner must use the appropriate Form W-8.

## Part II. Certification

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

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt payees, see *Exempt Payee* on page 2.

**Signature requirements.** Complete the certification as indicated in 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 to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

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

## Secure Your Tax Records from Identity Theft

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

To reduce your risk:

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

Call the IRS at 1-800-829-1040 if you think your identity has been used inappropriately for tax purposes.

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

### Protect yourself from suspicious emails or phishing schemes.

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

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

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

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

## What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
5. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
For this type of account:	Give name and EIN of:
6. Disregarded entity not owned by an individual	The owner
7. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. 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

<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 second 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* on page 1.

**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.

## Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax 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. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.