



## **CARRIER SETUP CHECKLIST**

- ☐ **COMPLETE CARRIER AGREEMENT**
- ☐ **OPERATING AUTHORITY**
- ☐ **CERTIFICATE OF INSURANCE**  
**ARB LOGISTICS LLC**  
**1500 MISSISSIPPI STREET**  
**MOBILE, ALABAMA 36618**
- ☐ **W9**
- ☐ **QUICKPAY FORM**
- ☐ **ACH FORM**  
**Or**
- ☐ **NOTICE OF ASSIGNMENT**

# BROKER/CARRIER AGREEMENT

This **Broker/Carrier Agreement** is being entered into by and between ARB Logistics LLC a \_\_\_\_\_ (hereinafter referred to as “**BROKER**”), and \_\_\_\_\_, (hereinafter referred to as “**CARRIER**”) as defined below, on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

## **I. PARTIES**

- A. ARB Logistics LLC is the “Broker” as that term is defined under 49 U.S.C. § 13102(2) or any regulation, amendment or renumbered law by which the United States or any agency thereof defines a freight broker and any applicable federal or state regulations, statutes, decisional law or administrative law. BROKER will arrange for the freight tendered by a shipper to be transported by CARRIER under the means, manner, method, and terms selected by the shipper or CARRIER, but BROKER is not engaged in the business of and will not act as a “Carrier,” “Motor Carrier,” or “Freight Forwarder,” as those terms are defined under 49 U.S.C. § 13102, and BROKER is not engaged in the business of and will not act as a “Rail Carrier” as that term is defined under 49 U.S.C. § 11706.
- B. \_\_\_\_\_ is the “CARRIER,” and hereby agrees to transport freight identified by BROKER as requiring transportation services.
- C. BROKER and CARRIER will sometimes be referred to collectively as “The Parties.”

## **II. RECITALS**

1. **Term-** The term of this Agreement shall be one (1) year, commencing on the date listed above. If not canceled by one of The Parties, the Agreement shall automatically renew itself for consecutive one year terms. The Agreement can be terminated at any time by either of The Parties with thirty (30) days written or electronic notice to the other party, provided all balances are settled, and the termination can be with or without cause.
2. **Broker Requirements-** BROKER warrants that it is licensed to arrange for the transportation of freight pursuant to license number MC-\_\_\_\_\_, but that it does not transport freight, and that it will maintain such authority as required by all applicable federal and state laws and regulations throughout the course of this Agreement. BROKER also warrants that it will maintain a surety bond or trust fund agreement as required by the Federal Motor Carrier Safety Administration in the amount of \$75,000.00 or in such amount as may be amended from time to time and furnish CARRIER with proof of the same upon

request.

3. **Broker Obligations**- Broker shall pay CARRIER for services rendered in an amount equal to the rates and charges agreed to as set forth on any Load Confirmation(s) that is issued and that supplements and amends this Agreement to the extent its terms conflict with those in this Agreement. This Agreement or the Load Confirmation also governs all accessorial services which may be required or performed. CARRIER shall not bill for any accessorial or other charge not approved in this Agreement or in any Load Confirmation(s). Rates may be amended orally but must be confirmed in writing within five working days of the modification in order to remain binding between the PARTIES. As a condition precedent to payment, CARRIER must submit proof of delivery with its invoices, and the invoices must reflect that CARRIER delivered the freight to its final destination.
  - a. BROKER agrees to arrange for the transportation of a shipper's freight with CARRIER pursuant to the terms of this Agreement, and to comply with all federal, state, and local laws and regulations pertaining to the brokerage services covered by this Agreement.
  - b. The Parties agree that BROKER'S responsibilities under this Agreement are limited to arranging for the transportation of a shipper's freight with CARRIER, and not actually performing the transportation services, possessing the freight, or controlling the means or methods of the transportation.
4. **Carrier Obligations** - CARRIER warrants that at all times during this Agreement it will act as a "motor carrier," as that term is defined under 49 U.S.C. § 13102 and any applicable federal or state regulations, statutes, decisional law or administrative law. CARRIER further warrants that at all times during this Agreement it will remain licensed and authorized by the Federal Motor Carrier Safety Administration to provide interstate transportation services or that it provides only intrastate service and complies with all applicable state registration requirements, and warrants that it will maintain insurance or otherwise demonstrate financial responsibility in accordance with all applicable federal and state regulations.

CARRIER is solely responsible for the operation of the equipment, actions of the driver, any other persons associated with the operation of the equipment, transportation of freight, securement or any other aspect of actions of a motor carrier as that term is defined by law. CARRIER is solely responsible for the safety and operation of the equipment, and the actions of all drivers and other persons or entities responsible for the transportation of freight. Nothing in this

Agreement abrogates the responsibility of the CARRIER to operate safely and in accordance with all law and good accepted best practices of a motor carrier.

CARRIER represents that it is in compliance with and shall maintain, during the terms of this Agreement, compliance with all applicable federal, state and local laws relating to the provision of its services.

CARRIER will notify BROKER immediately if its federal Operating Authority is revoked, suspended or rendered inactive for any reason; and/or if it is sold, or if there is a change in control of ownership, and/or any insurance required hereunder is threatened to be or is terminated, cancelled (whether by an insurer or surety provider by CARRIER, or by any person or entity), suspended, or revoked for any reason.

- a. CARRIER agrees it will not have a U.S. DOT safety rating or evaluation of unsatisfactory or conditional. Any change in CARRIER'S safety rating requires immediate written notification to BROKER. CARRIER may not have an unsatisfactory or conditional rating under any rating system. If CARRIER'S rating becomes conditional or unsatisfactory, CARRIER is no longer authorized as a CARRIER under this Agreement.
- b. Upon reasonable demand, CARRIER shall provide to BROKER copies of its DOT Operating Authority, Policy of Insurance, including all endorsements, Certificate of Insurance, surety, and financial responsibility.

4a. **Food Protocols.**

All equipment provided for the transportation of food or food grade products will comply with the requirements of The Sanitary Food Transportation Act, or, to the extent that CARRIER performs services hereunder within, or to or from Canada, the Food and Drug Acts and any/all other applicable statutes and regulations, including, but not limited to the Ontario Food Safety and Quality Act, 2001, or any other jurisdiction's equivalent, and none of the equipment so provided has been or will be used for the transportation of any waste of any kind, garbage, hazardous materials, poisons, pesticides, herbicides, or any other commodity that might adulterate or contaminate food, food products or cosmetics.

Where a seal is placed on a trailer by consignor, shipper, CARRIER or other party, CARRIER is responsible to maintain the seal intact until removed by an



authorized employee of consignee upon delivery. CARRIER is liable for any and all claims, losses, or liabilities arising from or as a result of any unauthorized removal of seal, broken seal, missing seal, tampered seal, or mismatched seal number. CARRIER is solely responsible for ensuring that cargo is maintained according to any requirements stated on the bill of lading or load confirmation

CARRIER must ensure that all personnel transporting or handling freight subject to the Food Safety Modernization Act of 2011 and its implementing regulations (collectively the "Act"), receive training required by the Act. BROKER will transmit to CARRIER, on the Load Confirmation or separately by email, the shipper's or consignee's protocols and requirements for transporting food shipments subject to the Act. CARRIER must strictly comply with all such protocols and requirements. CARRIER'S failure to comply with such protocols and requirements will permit the consignor, consignee, or broker to declare any freight transported on a shipment on which noncompliance occurred to be rejected and a total loss.

5. **Shipper-Broker Relationship-** The Parties agree that BROKER at all times will be acting as an independent contractor, and not an employee, agent, or principal of a shipper.
6. **Broker-Carrier Relationship-** CARRIER agrees and acknowledges that as the motor carrier transporting a shipper's freight pursuant to this Agreement, CARRIER is an independent contractor, and not an employee, agent or principal of BROKER. CARRIER further agrees and acknowledges that its employees and agents, including the driver or drivers transporting freight, are not the employees or agents of BROKER, and that BROKER does not control or have the right to control the CARRIER, its employees, agents, drivers, or any person or entity associated with the CARRIER.

CARRIER must give priority to compliance with all laws and regulations and must not interpret any provision of this Agreement or request or communication from any employee or agent of BROKER, shipper, consignor, or BROKER's customer(s) to authorize or encourage, directly or by implication, CARRIER to deviate from any law or regulation applicable to CARRIER's operations as a motor carrier. BROKER will not coerce CARRIER, and any directions or instructions given by BROKER to CARRIER for the transportation of the freight shall be for information and convenience only, and CARRIER retains full control of the details of transportation of freight assigned to it under this Agreement. BROKER will not impose fines on CARRIER unless BROKER is instructed to do so by the shipper.

7. **No Broker Liability-** CARRIER agrees and acknowledges that BROKER will not be liable to a shipper for any act or omission of the CARRIER or any of its

“employees” which transport a shipper’s freight, as the term “employee” is defined under 49 C.F.R. §390.5 or for any of Carrier’s Agents, Principals, Assigns or Subcontractors. CARRIER thus agrees and acknowledges to indemnify and hold harmless BROKER for any cargo loss or damage, or for delay in the delivery of a shipper’s freight, or for any actual or consequential damages resulting therefrom.

To the extent permissible under applicable federal and state law, and subject to the express monetary insurance limits in Paragraph 13 as to CARRIER and BROKER’S applicable monetary insurance limits or such other amounts as mutually agreed by the Parties in writing, CARRIER shall defend, indemnify and hold BROKER and its shipper customer harmless from any claims, actions or damages, arising out of its performance under this Agreement, including cargo loss and damage, theft, delay, damage to property, and personal injury or death, and BROKER shall defend, indemnify, and hold CARRIER harmless from any claims, actions, or damages, including cargo loss and damage, theft, delay, property damage, bodily injury or death, arising out of its performance hereunder. Neither Party shall be liable to the other for any claims, actions or damages due to the negligence, culpable conduct or intentional act of the other Party, or the shipper. The obligation to defend shall include all costs of defense as they accrue.

Except for CARRIERS’S liability under Paragraph 10, unless otherwise agreed in writing, and regardless of whether the Parties’ insurance as referred to in this Agreement above is valid or provides coverage, the Parties’ indemnity obligations shall not exceed the monetary insurance limits referred to in the paragraph above.

8. **No Broker Control-** The Parties agree that BROKER will not assert any control nor have any right to exercise control over a shipper’s freight, including, but not limited to, taking possession of a shipper’s freight, and BROKER shall not direct or control the routes taken by CARRIER in the transportation of a shipper’s freight.
9. **Carrier Liability-** CARRIER hereby assumes the liability of a motor carrier as provided in §14706 of Title 49 of the United States Code (the Carmack Amendment), and all claims for loss, damage and/or salvage will be handled and processed in accordance with 49 C.F.R. Part 370.
10. **Bills of Lading-**
  - a. For each shipment tendered to CARRIER, CARRIER will provide to the shipper a standard bill of lading that is in accordance with 49 C.F.R. §373, listing the consignor and consignee, the origins and destinations, the number of packages, the description of the freight, and the weight, volume or measurement of the freight. The Parties agree that BROKER will not be

a party to the bill of lading.

- b. CARRIER acknowledges that BROKER should not be listed on the bill of lading and that if BROKER is listed on the Bill of Lading as the carrier this will occur for the convenience of the shipper only and CARRIER at all times is the actual carrier of goods and BROKER'S role is limited to arranging for transportation. In the event BROKER'S name is listed on the bill of lading, shipping manifest or other similar document, as the carrier, CARRIER shall cross-out or otherwise remove BROKER'S name and enter CARRIER'S name as applicable.
- c. CARRIER understands that re-brokering and double brokering may be prohibited by law and will not re-broker, assign or interline the shipments hereunder without the express written consent of BROKER prior to the shipment being tendered to any other CARRIER. If CARRIER breaches this provision, BROKER shall have the right of paying the monies it owes CARRIER directly to the delivering carrier, in lieu of payment to CARRIER, and BROKER shall thereby be released from any further obligation to pay CARRIER. Upon Broker's payment to delivering carrier, CARRIER shall not be released from any liability to BROKER under this Agreement. IN ADDITION TO THE INDEMNITY OBLIGATION IN PARAGRAPH 7, CARRIER WILL BE LIABLE FOR CONSEQUENTIAL DAMAGES FOR VIOLATION OF THIS PARAGRAPH.
  - i. The Parties agree that the shipment of freight will move under the terms and conditions listed in the bill of lading, except where inconsistent with the terms of this Agreement.
  - ii. CARRIER agrees to list itself on the bill of lading as the party in possession and control of the freight.
  - iii. The terms and conditions of the bill of lading shall not operate to alter or modify the terms of this Agreement between CARRIER and BROKER.
  - iv. CARRIER shall issue a bill of lading in compliance with 49 U.S.C. §80101 et seq., 49 C.F.R. §373.101 (and any amendments thereto), for the property it receives for transportation under this Agreement. Unless otherwise agreed in writing, CARRIER shall become responsible/liable for the freight when it takes/receives possession thereof, and the trailer(s) is loaded, regardless of whether a bill of lading has been issued, and/or delivered to

CARRIER, and which responsibility/liability shall continue until delivery of the shipment to the consignee and the consignee signs the bill of lading or delivery receipt. Any terms of the bill of lading (including but not limited to payment terms, released rates or released value) inconsistent with the terms of this Agreement shall be ineffective. Failure to issue a bill of lading or sign a bill of lading acknowledging receipt of the cargo by CARRIER shall not affect the liability of CARRIER. Said Bills of Lading are intended by the Parties to be Bills of Lading, as that term is interpreted under the Carmack Amendment and applicable law and not merely as "delivery receipts", "freight receipts" or any similar term.

11. **Non-Solicitation of Shippers-** CARRIER agrees that it will not directly or indirectly conduct business with any shipper whose freight was transported pursuant to this Agreement for a period of two (2) years beginning with the last day such service was performed for that shipper. The Parties agree that a breach of this provision shall entitle BROKER, as reasonable liquidated damages and not as a penalty, to the full amount of commissions and/or compensation under the terms set forth in this Agreement that would have been due to BROKER had it arranged for the movement of said freight.
12. **Assignment/Modifications of Agreement-** Neither CARRIER or BROKER may assign or transfer any rights under this Agreement, in whole or in part, without the prior written consent of the other party. Further, neither CARRIER nor BROKER may amend or modify the terms of this Agreement without the prior written consent of an expressly authorized official of the other party. For BROKER, only a company official with the title of Vice President or higher is authorized to agree to amendments to this Agreement. Any amendments or modifications to this Agreement not agreed to by both CARRIER and BROKER shall be null and void.
13. **Insurance** - CARRIER shall furnish BROKER with Certificate(s) of Insurance; financial responsibility or insurance policies providing thirty (30) days advance written notice of cancellation or termination; and unless otherwise agreed, subject to the following minimum limits:
  - A. general liability \$1,000,000;
  - B. commercial auto or commercial motor vehicle insurance \$1,000,000, (\$5,000,000 if transporting hazardous materials including environmental damages due to release or discharge of hazardous substances; hazmat carriers must have endorsement CA9948, sudden and

accidental pollution coverage, and this endorsement must be shown on the Certificate of Insurance provided to BROKER);

C. cargo damage/loss, \$\_\_\_\_\_ This coverage must be All Risk Broad Form Motor Truck Cargo Legal Liability Coverage. The coverage provided under the policy shall have no exclusions or restrictions of any type that would foreseeably preclude coverage relating to cargo claims including, but not limited to, exclusions of unattended or unattached trailers, unattended or unlocked vehicles, theft, or for any commodities transported under this Agreement, refrigeration breakdown or lack of refrigerator fuel. Furthermore, if the commodity being hauled is refrigerated, refrigeration breakdown coverage will be provided and the CARRIER will honor and abide by the servicing requirements set forth in the insurance policy or endorsement. Furthermore, if the commodity being hauled is on a flatbed or similar open conveyance, that there be no exclusion for wetness, rust, corrosion or moisture.

D. workers' compensation with limits required by law.

Except for the higher coverage limits which may be specified above, the insurance policies and financial responsibility shall comply with minimum requirements of the Federal Motor Carrier Safety Administration and any other applicable regulatory state agency. Nothing in this Agreement shall be construed to avoid CARRIER'S liability due to any exclusion or deductible of any insurance policy or to limit CARRIER'S liability for contribution and/or indemnification and defense of the BROKER.

Coverage must be written with a CARRIER rated A- or better as rated by AM Best Company. When an intrastate policy is issued, BROKER must be named as an additional insured.

14. **Miscellaneous**

a. **Non-Exclusive Agreement:** CARRIER and BROKER acknowledge and agree that this contract does not bind the respective Parties to exclusive services to each other. Either party may enter into similar agreements with other carriers, brokers, or freight forwarders.

b. **Waiver of Provisions:**

i. Failure of either Party to enforce a breach of 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.

- ii. This Agreement is for specified services pursuant to 49 U.S.C. §14101(b). To the extent that terms and conditions herein are inconsistent with Part (b), Subtitle IV, of Title 49 U.S.C. (ICC Termination Act of 1995), the Parties expressly waive any or all rights and remedies they may have under the Act.

15. **Severability**- If any portion or provision of this Agreement is determined by a court of competent jurisdiction to be invalid or unenforceable, The Parties agree that said portion or provision of the Agreement shall be severable, and that the remaining provisions of the Agreement shall continue in full force and effect.
16. **Notices**- Any and all written or electronic notices required or permitted to be given under this Agreement shall be addressed as follows:

(BROKER)

ARB Logistics LLC \_\_\_\_\_

1500 Mississippi Street \_\_\_\_\_

Mobile, AL 36618 \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

(CARRIER)

Attn: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_


\_\_\_\_\_

17. **Force Majeure-** In the event that fire, flood, other natural disaster, war, embargo, riot, or civil disobedience prevents the performance of either BROKER or CARRIER'S obligations under this agreement, that party shall not be liable to the other party for such failure to perform.
18. **Choice of Law and Venue-** All issues concerning the construction, interpretation, validity, and enforceability of this Agreement, and any other dispute arising out of this Agreement, whether in a court of law or in alternative dispute resolution, shall be governed by and construed and enforced in accordance with the laws of the State of \_\_\_\_\_, including the applicable statutes of limitations under \_\_\_\_\_ law, without giving effect to any choice of law provision applying the laws of another jurisdiction.
19. **Indemnification:** CARRIER will indemnify and hold harmless BROKER, its employees, officers, directors, agents, principals and assigns from any liability, settlements, judgments, verdicts, attorney fees or expense or any nature whatsoever arising out of any claims, demands or suits against BROKER which in any way relate to a claim of BROKER's liability or culpability for the actions of CARRIER, including negligent or improper hiring or retention of the CARRIER, its employees (statutory or otherwise) agents, principals, officers, directors, assigns or anyone acting by or for CARRIER, for any aspect of the transportation of freight, public liability, personal injury, bodily injury, emotional or mental distress, wrongful death, loss of consortium, cargo liability or any claim or cause of action recognized by any state, municipality, county or any jurisdiction, Administrative Agency, or the Government of the United States. CARRIER agrees to have insurance to cover its indemnification obligations under this section, but CARRIER's indemnification obligations are not capped by the amount of any available insurance.
20. **Entire Agreement-** This Agreement, including all appendices and addenda, constitutes the entire agreement intended by and between The Parties and supersedes all prior agreements, representations, warranties, and understandings, whether oral or in writing.
21. **Modification of Agreement** - This Agreement and Exhibit A et seq. attached may not be amended, except by mutual written agreement, or the procedures set forth above.



**IN WITNESS WHEREOF**, The Parties have caused this Agreement to be executed on the effective date listed above in their respective names by their fully authorized representatives below:

BROKER

  
\_\_\_\_\_  
Signed

**Alice Beverly**  
\_\_\_\_\_  
Printed

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

CARRIER

\_\_\_\_\_  
Signed

\_\_\_\_\_  
Printed

\_\_\_\_\_  
Title



## QUICK PAY

Please select one payment term as your regular payment term.

- ☐ 7 DAY QUICKPAY- 3% will be deducted from the gross truck rate. An ACH Payment is made.
- ☐ 28 DAY PAY- No fee.
- ☐ Factoring Company- Attach a Notice of Assignment.

### Required Paperwork for Payment

Invoice with carrier name and address. Rate confirmations will NOT be accepted as an invoice. Signed copy of rate confirmation. Clear/legible copy of original BOLs signed by the shipper, receiver, and carrier. Any unloading, pallet, or accessorial receipts. Accessorial fees must be authorized by ARB Logistics, LLC before they will be reimbursed.

## FUEL ADVANCE

Carrier's may request up to 40% of the rate for a fuel advance once the truck has been loaded and a clear copy of all pages of the BOL(s) are provided.



**ARB LOGISTICS LLC**

**Let's get Moving**

## **ACH FORM**

**Please attach a voided check**

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

**MC/DOT #:** \_\_\_\_\_

**Street/P.O. Box:** \_\_\_\_\_

**City/State/Zip:** \_\_\_\_\_

**Email address for Payment Notification:** \_\_\_\_\_

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**I hereby authorize ARB LOGISTICS LLC to make scheduled payments on behalf of our organization to the account that is listed below.**

**Name of Bank:** \_\_\_\_\_

**Bank Routing #:** \_\_\_\_\_

**Checking Account #** \_\_\_\_\_  
**OR**

**Savings Account #:** \_\_\_\_\_

**Authorized Signature:** \_\_\_\_\_

**Printed Name:** \_\_\_\_\_

**Date:** \_\_\_\_\_

# 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.	
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 <b>one</b> of the following seven boxes.  <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____ <b>Note:</b> Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is <b>not</b> disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) ► _____	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.	Requester's name and address (optional)
6 City, state, and ZIP code	
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.

Social security number									
				-				-	
or									
Employer identification number									
				-					

## Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

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

Sign Here	Signature of U.S. person ►	Date ►
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## General Instructions

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

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

## Purpose of Form

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

- Form 1099-INT (interest earned or paid)

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

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

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

By signing the filled-out form, you:

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

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

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

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

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

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

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

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

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

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

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

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

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

## Backup Withholding

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

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

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

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

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

Also see *Special rules for partnerships*, earlier.

## What is FATCA Reporting?

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

## Updating Your Information

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

## Penalties

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

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



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

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

## Specific Instructions

### Line 1

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

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

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

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

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

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

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

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

### Line 2

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

### Line 3

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

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual	Individual/sole proprietor or single-member LLC
• Sole proprietorship, or	
• Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	
• LLC treated as a partnership for U.S. federal tax purposes,	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or	
• LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	
• Partnership	Partnership
• Trust/estate	Trust/estate

### Line 4, Exemptions

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

#### Exempt payee code.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

G—A real estate investment trust

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

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

J—A bank as defined in section 581

K—A broker

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

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

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

## Line 5

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

## Line 6

Enter your city, state, and ZIP code.

## Part I. Taxpayer Identification Number (TIN)

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

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

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

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

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

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

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

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

## Part II. Certification

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

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

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



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

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

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

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

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

## What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
5. a. The usual revocable savings trust (grantor is also trustee)	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>
6. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor <sup>4</sup>
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

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

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

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

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

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

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

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

## Secure Your Tax Records From Identity Theft

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

To reduce your risk:

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

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

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

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

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

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

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

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

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

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

## Privacy Act Notice

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