

MEDALLION TRANSPORT AND LOGISTICS, LLC

The following information is needed in order for us to set your company up as an approved carrier for MEDALLION TRANSPORT AND LOGISTICS, LLC.

Please return to:

MEDALLION TRANSPORT AND LOGISTICS, LLC
132 Joe V. Knox Ave., Suite 106
Mooresville, NC 28117
Fax 704-353-7958

- Automobile Liability Insurance
 - Must show Medallion as certificate holder.
 - Medallion requires a minimum of \$1,000,000 coverage.
- Cargo Insurance
 - Must show Medallion as certificate holder.
 - Medallion requires a minimum of \$100,000 coverage.
- Operating Authority
- Internal Revenue Form W-9
- Contract Carrier Agreement signed and returned

Once we have all the above information, your company will be set up with us as a carrier. If you have any questions concerning this matter, please contact Carrier Setup at 704-235-0460 ext. 0.

We cannot pay your company's invoice until all information requested is returned to our office.

Thank you for your cooperation.

MEDALLION TRANSPORT AND LOGISTICS, LLC
132 Joe V. Knox Ave., Suite 106
Mooresville, NC 28117
P 704-235-0460
F 704-353-7958

MEDALLION TRANSPORT AND LOGISTICS, LLC

CARRIER PROFILE PAGE

<u>Contact Information</u>		<u>Services</u>		
Carrier Name:			Yes	No
Physical Address:		Flats:	___	___
Mailing Address:		Step Decks:	___	___
City, State, Zip:		Stretch Trailers:	___	___
Dispatch Contacts:		Vans:	___	___
Operations Manager:		Reefers:	___	___
POD Contact:		Hazardous Materials:	___	___
Phone Number:		Less than Truckload LTL	___	___
Toll-Free:				
After Hours Phone:				
Fax Number:				
Email Address:				
Hours of Operation:				
Do you Factor?	___ Yes ___ No (If yes please list factoring company and pay to information below.)			
Info Factoring Company name and phone #				
ICC / MC #:		Type of Authority:	common, contract or broker	
Federal ID #:		US DOT#:		
Insurance Information: Please fax certificate with Medallion listed as Certificate holder and mail original				
Insurance Carrier Name:		Insurance Carrier Name of Liability Insurance:		
Cargo Liability Amount:		Public Liability Amount:		
Expiration Date of Cargo:		Expiration Date of Liability:		
Operating Area				
Primary Traffic Lanes Services:				
Primary Backhaul Needs:				

MEDALLION TRANSPORT AND LOGISTICS, LLC

BROKER

Contract Carrier Agreement

THIS AGREEMENT made this ____ day of _____, 20__ by and between _____ (and all affiliates and subsidiaries) MC# _____ an I.C.C. licensed contract motor ("Carrier") and MEDALLION TRANSPORT AND LOGISTICS, LLC, 132 Joe V Knox Ave, Suite 106, Mooresville, NC 28117, ICC# MC221460 licensed broker **MEDALLION TRANSPORT AND LOGISTICS, LLC herein known as "BROKER"**.

1. This Agreement shall govern all shipments arranged for by **BROKER** as a property broker and tendered by it to Carrier for transportation by Carrier. This Agreement shall be effective one year from the date of execution and shall automatically renew on the anniversary date unless canceled by either party in writing on 60 days' notice.
2. CARRIER warrants that it maintains personal injury and property damage insurance (\$1,000,000 minimum per occurrence or CSL) as required by 49 CFR 387 of the FMCSA. In addition, Carrier warrants that it maintains all risk (broad form) motor cargo insurance as required in the amount equal to the full value of the maximum quantity of goods expected to be transported at any one time under this AGREEMENT, but in no event in an amount less than \$100,000.00 per shipment, to compensate **BROKER**, consignor or consignee for any and all loss or damage to property which was placed in possession or control of CARRIER in connection with transportation services under this AGREEMENT. CARRIER shall maintain worker's compensation insurance as required by state law in connection with its transportation operations and services under this AGREEMENT. CARRIER agrees that its cargo and liability insurance policies shall require the insurance carrier(s) to give **BROKER** written notice thirty (30) days prior to the day the cancellation of such policies. CARRIER shall furnish to **BROKER**, copies of insurance policies and Standard Certificate(s) of insurance for both cargo and the liability risk naming **BROKER** certificate holder.
3. **BROKER** agrees to pay CARRIER for the transportation of freight moved under this AGREEMENT in accordance with the rates set forth in Appendix "1" attached hereto and made a part hereto, or as set forth in rate confirmation sheets, which will become part of this contract. Standard payment terms are 22 days from the date of receipt of all paperwork and supporting documents. Modifications or additions to these rates must be agreed to in writing to meet specific shipping schedules. Verbally modified rates must be confirmed in writing and signed by both parties. If **BROKER** pays the freight invoice on a reduced amount, such shall constitute the agreement rate, unless CARRIER indicates in writing the contract to **BROKER** within sixty (30) days of its receipt of payment. All modification and additions to the rates made either in writing or verbally and confirmed in writing, or as established by the billing and payment by the parties together with the underlying freight bills, shall be deemed as appendices to and considered a part of, the AGREEMENT.
4. **BROKER** and Carrier agree that this written bilateral contract is made in accordance with 49 U.S.C. 14101(b) and that all applicable statutes, duties and obligations are expressly waived to the extent they are in conflict with the terms and conditions of this Agreement. No rule, tariff classification, term or condition not expressly included in this document or agreed to in writing and acknowledge by both parties shall modify or supersede the terms and conditions of this Agreement.
5. CARRIER shall comply with all federal, state and local laws, including but not limited to, laws governing the safe operation of commercial vehicles, employment laws, etc. Carrier warrants that its equipment is maintained in good order, and is suitable for the transportation of the shipments tendered to it. As an independent contractor, Carrier agrees to defend and indemnify and hold harmless Broker and its customers from and against all fines or penalties and liabilities resulting from Carrier's failure to comply with such laws, rules, regulations, or ordinances. The parties agree that this Agreement is not intended to create a joint venture or a subcontracting relationship. Carrier warrants that it is solely responsible for compliance with all workmen's compensation law governing its employees and that it is in compliance with those laws.
6. As required by law and regulations, the CARRIER shall issue a Uniform Straight Bill of Lading to the Shipper showing the actual Consignor and Consignee and **BROKER** shall not be shown on the

MEDALLION TRANSPORT AND LOGISTICS, LLC

document in any capacity except as the “BROKER” arranging transportation in the “Bill To” section in “Special Instructions” or in the “Routing” section of such document. CARRIER shall issue all Bills of Lading in its own name and shall be liable to the owner of the freight for the actual loss and damage to that freight transported under this AGREEMENT, while in the care or custody of the CARRIER subject to the requirements of 49 U.S.C. 14706. All claims for loss and damage salvage shall be handled and processed in accordance with the regulations of FMCSA as published in 49 CFR 370. **BROKER** reserves the right to offset freight invoices for any loss, damages, pallet charges, or any other charges that are created by the CARRIER in their performances under this AGREEMENT. Claims liability and payments are the responsibility of the CARRIER, not **BROKER** to pay **BROKER** on behalf of the shipper. If the terms, conditions or provisions of the bill of lading or any other shipping form utilized shall be conflict, this AGREEMENT shall govern.

7. CARRIER agrees to defend and hold **BROKER**, the consignee, and consignor, harmless from and indemnify **BROKER** for any liability resulting from loss or damage to any freight transported by CARRIER pursuant to this AGREEMENT, including all costs to defend claims, including attorney fees. CARRIER also agrees to defend and hold **BROKER** harmless from, and indemnifies **BROKER** for, any liability resulting from personal injury or property damage that may occur during the operations of CARRIER pursuant to this AGREEMENT, including all costs to defend claims including attorney’s fees.
8. CARRIER will bill charges for transportation services directly to **BROKER** and CARRIER shall provide **BROKER** with an original signed Bill of Lading and Delivery Receipt (or certified copy of same), plus a copy of the signed rate addendum in order to receive payment. CARRIER must invoice **BROKER** with the original Bill of Lading and Proof of Delivery within 60 days or forfeit payment. It is CARRIER’S responsibility to provide documentation for any and all accessorial charges except for fuel surcharge.
9. CARRIER agrees to support and protect **BROKER’S** efforts in performance of this Agreement by refraining from any direct contact or solicitation of **BROKER’S** customers during the term of the AGREEMENT and for a period of one (1) year from the time of the termination of this AGREEMENT, unless otherwise agreed to in writing. As liquidated damages, Carrier agrees to pay Broker a ten percent (10%) commission on all traffic handled in violation of this covenant for a period of one (1) year following cancellation of this Agreement.
10. The relationship of CARRIER to **BROKER** shall at all times, be that of an independent contractor, except that **BROKER** shall be the agent for CARRIER for the collection and payment of charges to CARRIER. The CARRIER authorizes **BROKER** to invoice the customer a consignee, or consignor, for freight charges on behalf of the CARRIER and agrees to **BROKER**, as their customer, is solely responsible for payment at all charges to the CARRIER.
11. The provision of this AGREEMENT shall be binding upon and ensure directly to the benefit of the parties hereto and the consignor and consignee of all shipments transported hereunder and may be independently asserted and enforced by them. Obligations of this AGREEMENT are separate and divisible and in the event that any clause is deemed unenforceable, the balance of the AGREEMENT shall continue in full force and effect.
12. CARRIER agrees that **BROKER’S** compensation hereunder for its services is confidential and need not be disclosed to CARRIER. CARRIER further agrees that it will not reveal to anyone the terms of this AGREEMENT, the pricing of transportation services, or any other details of the business conducted between CARRIER and MEDALLION TRANSPORT AND LOGISTICS, LLC.
13. This contract is binding upon the parties hereto, their successors and assigns, and shall be construed under the Laws of the Commonwealth of North Carolina. The parties agree that jurisdiction and venue for any legal action arising pursuant to this agreement shall vest and remain in the County of Iredell.
14. This Agreement shall be deemed to be effective on the first date that CARRIER and **BROKER** commenced business together and parties agree that the provisions contained herein properly express and memorialize the complete understanding of the parties as contained in all prior AGREEMENTS, both verbal and in writing. This AGREEMENT shall be effective continuously subject to the right of either party to the other.

MEDALLION TRANSPORT AND LOGISTICS, LLC

Please execute and return all 3 pages of this agreement with a completed profile page, W-9, proof of insurance, and a copy of your FMCSA authority to fax number 704-353-7958 or by mail to 132 Joe V, Knox Ave Suite 106, Mooresville, NC 28117.

FOR THE CARRIER	MEDALLION TRANSPORT AND LOGISTICS LLC
AUTHORIZED SIGNATORY	AUTHORIZED SIGNATORY
TITLE	TITLE
COMPANY (CARRIER NAME)	

MEDALLION TRANSPORT AND LOGISTICS, LLC

QUICK PAY ADDENDUM TO CONTRACT CARRIER AGREEMENT

This Addendum to the Contract Carrier Agreement made between _____, and all affiliates and subsidiaries MC# _____ an I.C.C. licensed contract motor carrier, "Carrier" and Medallion Transport and Logistics, LLC licensed property broker, "Medallion Transport and Logistics, LLC".

The parties hereby agree to amend any and all rate schedules set for the in prior contracts whether verbal or written, to be discounted by 4% of the total invoice in return for expedited payment of freight invoices. This expedited payment entails paying all invoices received no later than 7 business days after the date received, providing complete documentation has been received with the ORIGINAL invoice. The 4% discount will be shown on the remittance advice.

EFFECTIVE DATE: _____

FOR THE CARRIER	MEDALLION TRANSPORT AND LOGISTICS LLC
AUTHORIZED SIGNATORY	AUTHORIZED SIGNATORY
TITLE	TITLE
COMPANY (CARRIER NAME)	

TERMINATION OF QUICK PAY ADDENDUM

Please terminate the Quick Pay Addendum effective _____ and return us to your regular payment schedule.

Fax back to 704-353-7958

FOR THE CARRIER	MEDALLION TRANSPORT AND LOGISTICS LLC
AUTHORIZED SIGNATORY	AUTHORIZED SIGNATORY
TITLE	TITLE
COMPANY (CARRIER NAME)	

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification (required): <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate	
	<input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶	
	<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 the "Name" line 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									

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

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).

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.

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.

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 a percentage 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.

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

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/disregarded entity name” line.

Partnership, C Corporation, or S Corporation. Enter the entity's name on the “Name” line and any business, trade, or “doing business as (DBA) name” on the “Business name/disregarded entity name” line.

Disregarded entity. Enter the owner's name on the “Name” line. The name of the entity entered on the “Name” line should never be a disregarded entity. The name on the “Name” line must be the name shown on the income tax return on which the income will be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a domestic owner, the domestic owner's name is required to be provided on the “Name” line. 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 the “Business name/disregarded entity name” line. If the owner of the disregarded entity is a foreign person, you must complete an appropriate Form W-8.

Note. Check the appropriate box for the federal tax classification of the person whose name is entered on the “Name” line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

Limited Liability Company (LLC). If the person identified on the “Name” line is an LLC, check the “Limited liability company” box only and enter the appropriate code for the tax classification in the space provided. If you are an LLC that is treated as a partnership for federal tax purposes, enter “P” for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter “C” for C corporation or “S” for S corporation. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the “Name” line) is another LLC that is not disregarded for federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the “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/disregarded entity name" line.

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/disregarded entity 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 following chart 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 5 and 7 through 13. Also, C corporations.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 7 ²

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² 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, 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. 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 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 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 item 1, below, and items 4 and 5 on page 4 indicate 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 the "Name" line must sign. Exempt payees, see *Exempt Payee* on page 3.

Signature requirements. Complete the certification as indicated in items 1 through 3, below, and items 4 and 5 on page 4.

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.

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 ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ⁴
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. 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
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulation section 1.671-4(b)(2)(i)(B))	The trust

¹ 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.

² Circle the minor's name and furnish the minor's SSN.

³ 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.

⁴ 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. 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, 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.

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 Publication 4535, Identity Theft Prevention and Victim Assistance.

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. You may also report misuse of the IRS name, logo, or other IRS 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 or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov 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. 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.