



## New Freight Vendor

New Vendor Set-Up Requested by: \_\_\_\_\_  
RedKite FS Employee Name (Printed) RedKite FS Employee Signature Date

**Standard payment terms are net 30. To ensure timely payment:**

- Invoices must be e-mailed to [ap@redkitefs.com](mailto:ap@redkitefs.com) in pdf format.
- A separate pdf file must be sent for each load. The invoice must be the first document in the file followed by the signed proof of delivery (bill of lading) and rate confirmation sheet.
- The invoice must include the rate confirmation number.

Vendor Name: \_\_\_\_\_

Physical Address: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Telephone #: \_\_\_\_\_ Fax #: \_\_\_\_\_

***If a factoring company is used, the notice of assignment must be provided and the remit to information below should reflect the factoring company's payment instructions.***

Remit to Name: \_\_\_\_\_

Remit to Address: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Billing Contact E-Mail: \_\_\_\_\_

ACH Information ***If a factoring company is used, the banking information should be the factoring company's.***

Bank Name: \_\_\_\_\_

ABA/Routing #: \_\_\_\_\_

Account #: \_\_\_\_\_

Checking or Savings \_\_\_\_\_

Vendor Email to send Remittance: \_\_\_\_\_

Factoring Company Email to send Remittance: \_\_\_\_\_

Certificate of Insurance Contact E-Mail (for annual updates): \_\_\_\_\_

- Required Documents:  W-9 (or W-8-BEN-E for non-US companies)  Carrier Profile  
 Motor Carrier Authority  Carrier/Broker Agreement  
 Certificate of Insurance (see example)

Certificate Holder	RedKite Freight Solutions, 1011 Warrenville Rd., Suite 500, Lisle IL 60532
General Liability	\$750,000 Each Occurrence
Worker's Compensation	\$1,000,000 Bodily Injury for Each Accident/\$1,000,000 Bodily Injury by Disease for Each Employee
Automobile Liability	\$1,000,000 Combined Single Limit - Each Accident for Owned, Non Owned & Hired Autos
Cargo	\$100,000 Limit

677 Ave of the Cities, PO Box 203, Moline, IL 61244  
TF: (309) 590-3161 | F: (309) 524-3206  
[www.redkitefreight.com](http://www.redkitefreight.com)



## Carrier Profile

### General Information:

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

Primary Contact: \_\_\_\_\_

Phone Number: \_\_\_\_\_ Fax: \_\_\_\_\_

Email Address: \_\_\_\_\_

Executive Contact: \_\_\_\_\_ Phone: \_\_\_\_\_

Physical Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

MC Number: \_\_\_\_\_ USDOT Number: \_\_\_\_\_

### Equipment Types:

### Number of Equipment:

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### Areas Serviced:

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|-----------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|-----------------------------|
| <input type="checkbox"/> AK | <input type="checkbox"/> AL | <input type="checkbox"/> AR  | <input type="checkbox"/> AZ  | <input type="checkbox"/> CA | <input type="checkbox"/> CO |
| <input type="checkbox"/> CT | <input type="checkbox"/> DE | <input type="checkbox"/> FL  | <input type="checkbox"/> GA  | <input type="checkbox"/> HI | <input type="checkbox"/> IA |
| <input type="checkbox"/> ID | <input type="checkbox"/> IL | <input type="checkbox"/> IN  | <input type="checkbox"/> KS  | <input type="checkbox"/> KY | <input type="checkbox"/> LA |
| <input type="checkbox"/> MA | <input type="checkbox"/> MD | <input type="checkbox"/> ME  | <input type="checkbox"/> MI  | <input type="checkbox"/> MN | <input type="checkbox"/> MO |
| <input type="checkbox"/> MS | <input type="checkbox"/> MT | <input type="checkbox"/> NC  | <input type="checkbox"/> ND  | <input type="checkbox"/> NE | <input type="checkbox"/> NH |
| <input type="checkbox"/> NJ | <input type="checkbox"/> NM | <input type="checkbox"/> NV  | <input type="checkbox"/> NY  | <input type="checkbox"/> OH | <input type="checkbox"/> OK |
| <input type="checkbox"/> OR | <input type="checkbox"/> PA | <input type="checkbox"/> RI  | <input type="checkbox"/> SC  | <input type="checkbox"/> SD | <input type="checkbox"/> TN |
| <input type="checkbox"/> TX | <input type="checkbox"/> UT | <input type="checkbox"/> VA  | <input type="checkbox"/> VT  | <input type="checkbox"/> WA | <input type="checkbox"/> WI |
| <input type="checkbox"/> WV | <input type="checkbox"/> WY | <input type="checkbox"/> MEX | <input type="checkbox"/> CAN |                             |                             |

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## Red Kite Freight Solutions Billing Requirements

All invoices must be emailed to [AP@Redkitefs.com](mailto:AP@Redkitefs.com) to be paid timely.

Each load must be sent in one PDF file and include the invoice, proof of delivery, and rate confirmation. The invoice MUST be the first document in the PDF file. Emails may include several PDF files.

The Red Kite Rate Confirmation# must be referenced on all invoices. All supporting documents must match. See sample below on where to locate Rate Confirmation#.

If you are unable to email invoice in this format, the invoice with backup paperwork (Signed POD and Rate Confirmation) can be mailed to:

Red Kite Freight Solutions  
1011 Warrenville Rd Suite 500  
Lisle IL 60532

Send invoice and all legible documents to Carrier  
Settlements:  
Via Email: [ap@redkitefs.com](mailto:ap@redkitefs.com)  
Via Mail: 1011 Warrenville Rd Suite 500 Lisle IL 60532

**Rate Confirmation Agreement**

Please sign and return agreement via fax or email to at or prior to pickup of tendered shipment for this negotiated rate to apply.

Carrier Name:  
Carrier Vendor#: 00001  
Agreement Date: 9/24/19

**Shipment Line Items:**

Dimensions	Weight	Tarp
96 X 240	45123	Yes

Shipper:  
**Pick-up Date:** 9/25/19  
**Pick up Location:** FORUM US INC.  
22568 HWY 29  
ELMORE CITY,OK 73733

**Delivery Date:** 9/26/19  
**Delivery Location:** Leeco Steel  
1011 Warrenville Rd  
Lisle IL 60532

**Rate Agreement:**

Charge Description	Rate
FREIGHT	\$650.00
Total	\$650.00

**Load:**

**Rate Confirmation# RK000011**  
(RATE CONFIRMATION# MUST APPEAR ON ALL INVOICES)

**Notes:**

**Special Instructions:**

- Carrier will transport the load evidenced herein in equipment operated pursuant to Carrier's for hire motor carrier authority and will not tender this load to any third party for transportation including, but not limited to, any trailer, rail carrier, intermodal marketing company, or other motor carrier. Furthermore, unless expressly agreed in writing by Red Kite Freight Solutions, Carrier agrees that carrier will not transport any other cargo on any trailer while that trailer is being used to transport the shipment identified above. In addition, Carrier shall ensure that any trailer seals remain intact throughout transit.
- Carrier is to provide status updates at pick-up, delivery, and if it becomes apparent that Carrier will miss pick-up or delivery appointment, Carrier will provide notice to Red Kite Freight Solutions as soon as it is safe to do so. Red Kite Freight Solutions prefers all communications from Carrier be made through Carrier dispatch. However, if the driver contacts Red Kite Freight Solutions directly, the driver will only do so while the vehicles parked in a safe location. Carrier shall have sole discretion in determining the route of transport.
- Carrier is to provide Carrier's freight invoice, including the assigned Red Kite Freight Solutions rate confirmation, shipper's bill of lading (if any), a signed delivery receipt proving exception free delivery, and receipts proving pre-authorized reimbursement expenses and all other documents required by Red Kite Freight Solutions or shipper. Carrier is to ensure Red Kite Freight Solutions rate confirmation number appears on the freight invoice.
- The rates set forth herein are comprehensive and inclusive of any fuel surcharges unless otherwise noted. No additional charges (including, but not limited to stop off, unloading, etc.) will be paid unless approved by Red Kite Freight Solutions before that charge is incurred. Approval, if any, will be evidenced by issuance of a revised confirmation sheet authorizing extra charges by Red Kite Freight Solutions, signed by us.
- This rate confirmation is an addendum to the Broker/Carrier Agreement between Red Kite Freight Solutions and Carrier and is to be signed and returned by Fax/Email prior to loading. If any provisions of this Rate Confirmation Agreement conflict with the terms of the Broker/Carrier

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## CARRIER/BROKER AGREEMENT

**THIS AGREEMENT** is made and entered into on \_\_\_\_\_, 20\_\_\_\_, by and between \_\_\_\_\_ (“BROKER”) and \_\_\_\_\_ (“CARRIER”), (collectively, the “PARTIES”).

### I.

#### Recitals

A. **WHEREAS** BROKER is licensed as a property broker by the Federal Motor Carrier Safety Administration (“FMCSA”), or by appropriate State agencies, and as a licensed broker, arranges for freight transportation; and

B. **WHEREAS** CARRIER is authorized to operate in inter-provincial, interstate and/or intrastate commerce and is qualified, competent and available to provide for the transportation services required by BROKER; and

**NOW THEREFORE**, intending to be legally bound, BROKER and CARRIER agree as follows:

### II.

#### Agreement

1. **TERM AND TERMINATION.** The Term of this Agreement shall be for one (1) year from the date first set forth above and shall automatically renew for successive one (1) year periods; provided, however, that either PARTY may terminate this Agreement at any time by giving thirty (30) days prior written notice.

2. **CARRIER’S OPERATING AUTHORITY AND COMPLIANCE WITH LAW.** CARRIER represents and warrants that it is duly and legally qualified in accordance with all federal, state, provincial, territorial, and local laws, statutes, regulations, rules, and ordinances (collectively, “Applicable Law”) to provide, as a contract carrier, the transportation services contemplated herein. CARRIER further represents and warrants that it does not have an unsatisfactory or unfit safety rating issued by any regulatory authority with jurisdiction over CARRIER’s operations, including, but not limited to, the Federal Motor Carrier Safety Administration (“FMCSA”) of the U.S. Department of Transportation (“DOT”). CARRIER further agrees to comply with all Applicable Law in the performance of its services under this Agreement. In the event that CARRIER receives an unsatisfactory or unfit safety rating, is notified that it may receive an unsatisfactory or unfit safety rating, fails to maintain insurance required hereunder, is notified that such insurance may become ineffective or is otherwise prohibited by Applicable Law from performing services hereunder, CARRIER shall immediately notify BROKER of such fact and shall not carry any loads or goods tendered to CARRIER by BROKER until such prohibition on operations is removed. CARRIER shall be solely responsible for its day to day operations including, but not limited to, setting appropriate routes to ensure that transportation of shipments is accomplished in accordance with all Applicable Laws and to otherwise ensure shipments are not damaged in transit.

3. **PERFORMANCE OF SERVICES.**

- (a) CARRIER shall be solely responsible for controlling the method, manner and means of accomplishing CARRIER’s services. CARRIER or its driver are responsible for determining the appropriate route for transportation. Any route directions provided by BROKER to CARRIER are provided as a convenience only and CARRIER shall have no obligation to follow such routing directions. So as to allow BROKER to comply with Customer requests regarding shipment status, CARRIER shall provide contact information for any driver transporting cargo pursuant to this Agreement.
- (b) CARRIER’s services under this Agreement are designed to meet the needs of BROKER under the specified rates and conditions set forth herein. CARRIER agrees that the terms and conditions of this Agreement apply to all shipments handled by CARRIER for BROKER and that the terms of this Agreement control the relationship between the PARTIES. Regardless of whether they are required by law, in no event shall any provisions of CARRIER’s tariff, terms and conditions, service guide, bill of lading, or similar documentation apply to services provided under this Agreement.

- (c) CARRIER shall transport all shipments provided under this Agreement without delay, and all occurrences which would be probable or certain to cause delay shall be immediately communicated to BROKER by CARRIER. This Agreement does not grant CARRIER an exclusive right to perform any transportation related services for BROKER or the entity that has retained BROKER (hereinafter, the "Customer").
- (d) Any equipment used by CARRIER to transport cargo pursuant to this Agreement shall be used exclusively for such purpose while loaded with Customer cargo, and in no event will property of any other party be loaded on such equipment unless BROKER expressly consents thereto in writing.

4. **RECEIPTS AND BILLS OF LADING.** Each shipment hereunder shall be evidenced by a bill of lading acceptable to BROKER naming CARRIER as the transporting carrier. The fact that BROKER is named as a "carrier" upon any applicable bill of lading shall not affect its status as a property broker. Upon delivery of each shipment made hereunder, CARRIER shall obtain a receipt showing the kind and quantity of product delivered to the consignee of such shipment at the destination specified by BROKER or the Customer, and CARRIER shall cause such receipt to be signed by the consignee. The bills of lading is intended to act as a receipt only. CARRIER's failure to issue a bill of lading shall not affect its liability hereunder. CARRIER shall notify BROKER immediately of any exception made on the bill of lading or delivery receipt.

5. **CARRIER'S OPERATIONS.**

- (a) CARRIER shall, at its sole cost and expense:
  - i. furnish all equipment necessary or required for the performance of its obligations hereunder (the "Equipment");
  - ii. pay all expenses related, in any way, with the use and operation of the Equipment;
  - iii. maintain the Equipment in good repair, mechanical condition and appearance; and
  - iv. maintain records of Equipment use which will be provided to BROKER upon request.
- (b) CARRIER shall be responsible for the acts and omissions of each of its employees, agents, representatives, contractors, and subcontractors and shall utilize only competent and able personnel that are legally licensed in accordance with all Applicable Law to perform the services hereunder. CARRIER shall have full control of any personnel used in the provision of motor carrier services hereunder. CARRIER shall be solely responsible for ensuring, and will ensure, at CARRIER's cost and expense, that such personnel are fully qualified to perform services hereunder, and that such personnel have access to all locations into which access is necessary to perform services under this Agreement. Without limiting the foregoing, CARRIER shall ensure that any personnel providing services have sufficient hours available to complete scheduled deliveries in accordance with, and without violation of, applicable hours of service regulations. CARRIER shall be solely responsible for determining whether scheduled services can be completed without violation of Applicable Law, and if services cannot be completed without violation of Applicable Law, shall notify BROKER prior to acceptance of load.
- (c) CARRIER shall perform the services hereunder as an independent contractor, and assumes complete responsibility for all state and federal taxes, assessments, insurance (including, but not limited to, workers' compensation, unemployment compensation, disability, pension and social security insurance) and any other financial obligations arising out of the transportation performed hereunder.
- (d) CARRIER shall be solely responsible for compliance with all provisions of Applicable Law regarding air quality and environmental standards including, but not limited to, those of the California Air Resources Board ("CARB"). By entering into this Agreement, CARRIER acknowledges and agrees that it is aware of applicable CARB regulations, including the Truck and Bus Regulation ("TBR") at 13 C.C.R. § 2025, the Drayage Truck Regulation ("DTR") at 13 C.C.R. § 2027, the regulation on Transportation Refrigeration Units ("TRU") at 13 C.C.R. § 2477 *et. Seq.*, and the Tractor Trailer Greenhouse Gas ("GHG") regulation at 17 C.C.R. § 95300 *et. Seq.*, and has adopted policies and procedures to ensure compliance with such regulations, as they may be revised, adopted, and amended from time to time. CARRIER shall only dispatch and operate compliant vehicles (including vehicles with compliant TRUs) and shall maintain shipment specific records evidencing such compliance,

which records shall be provided to BROKER upon request. Without limiting the foregoing, if CARRIER operates TRUs in California under this Agreement, it shall ensure all such units are registered with the CARB's Equipment Registration system ("ARBER").

- (e) With respect to transportation governed by regulations of the Food and Drug Administration ("FDA") codified at 21 C.F.R. Part 1.900, and regardless of whether such FDA regulations apply to CARRIER, CARRIER shall be responsible for the safety and sufficiency of all items used in the transportation of the goods, including all vehicles and Transportation Equipment as defined in such regulations. CARRIER is responsible for all sanitary conditions during transport. CARRIER must confirm the vehicle and Transportation Equipment: (i) is in appropriate physical condition to transport the goods tendered; (ii) is dry, leak proof, free of harmful or offensive odor, free from pest infestation and free from evidence of prior cargo that could render the shipment unsafe; and (iii) shall never have been used to transport any waste (whether hazardous or not), refuse, garbage, rodenticide, pesticide, or insecticide.
- (f) In the event CARRIER is requested to transport waste or hazardous materials, CARRIER represents and warrants that it has obtained all necessary federal, state and provincial permits and registrations to transport hazardous materials or waste in inter-provincial, interstate and/or intrastate commerce. Upon request, CARRIER shall provide BROKER with a copy of all such federal and state permits and registrations. CARRIER further represents and warrants that: (i) it is in compliance with any and all applicable laws, rules and regulations applicable to such transportation, including, but not limited to 49 C.F.R. Parts 171-178; (ii) all drivers used to transport such shipments have undergone the necessary training requirements of all applicable state, provincial and federal laws; and (iii) all drivers used to transport hazardous material have the proper endorsements on their Commercial Driver's License (or such analogous operator permit as is applicable to such driver) to legally transport such shipments. CARRIER acknowledges and agrees that BROKER's sole obligation with respect to requesting services with respect to such shipments is to pass through information (including commodity descriptions and classifications) and documentation (including shipping papers) provided to BROKER by the Customer. BROKER shall have no obligation to independently verify the accuracy of such information or documentation.
- (g) CARRIER shall maintain appropriate security infrastructure to ensure the physical security of shipments and equipment handled under the terms of this Agreement.

## 6. **RATES & PAYMENTS.**

- (a) Unless otherwise stated in a separate Rate Confirmation Agreement signed by the PARTIES, CARRIER will invoice and BROKER will pay the rates and charges set forth in Appendix A, for transportation services performed under this Agreement. CARRIER will send invoices to BROKER. CARRIER represents and warrants that there are no other applicable rates or charges except those established in this Agreement or in any Rate Confirmation Sheet signed by BROKER. Appendix A can be supplemented or revised only by written agreement signed by both PARTIES. Rates for any and all accessorial services that might be provided by CARRIER must be set forth in Appendix A to be valid. In no event will BROKER be responsible for payment of such rates unless paid by the Customer. Without limiting the foregoing, BROKER must receive notice from CARRIER at least sixty (60) minutes prior to the time when detention would start to accrue.
- (b) The Rate Confirmation Agreement shall be in the form specified in Appendix B. The Rate Confirmation Agreement shall be signed and agreed to by CARRIER and BROKER before each shipment to which such Rate Confirmation Agreement applies.
- (c) In the event service is provided and it is subsequently discovered that there was no applicable or understood rate in Appendix A or in a separate Rate Confirmation Agreement, the PARTIES agree that the rate paid by BROKER and collected by CARRIER shall be the agreed upon contract rate of the PARTIES for the services provided, unless such rate is objected to by CARRIER in writing within 10 days of payment by BROKER.

- (d) Payment by BROKER will be made within thirty (30) days of receipt by BROKER of CARRIER's freight bill, bill of lading, clear delivery receipt, and any other necessary billing documents enabling BROKER to ascertain that service has been provided at the agreed upon charge. As a condition to payment, CARRIER shall provide BROKER with a legible copy or photocopy of the bill of lading or other proof of delivery. Failure to provide such documentation within forty-eight (48) hours of delivery may result in a reduction in rate. CARRIER's failure to provide BROKER with a legible copy or photocopy of the bill of lading or other proof of delivery will result in CARRIER being held responsible to BROKER for any and all revenues that are uncollected by BROKER because of CARRIER's failure to provide needed support paperwork to BROKER.
- (e) CARRIER agrees that BROKER has the exclusive right to handle all billing of freight charges to the Customer for the transportation services provided herein, and, as such, CARRIER agrees to refrain from all collection efforts against the shipper, receiver, or the Customer unless BROKER, in its sole discretion, expressly authorizes CARRIER in writing to collect from any such party, in which case, CARRIER's sole recourse will be against such party. Upon CARRIER's receipt of payment from BROKER, any right of CARRIER to payment from the Customer or any other third-party for services performed will be automatically assigned to BROKER.
- (f) CARRIER further agrees that BROKER has the discretionary right to offset any payments owed to CARRIER hereunder for liability incurred by CARRIER, including, but not limited to, claims for freight, loss, damage, or delay.
- (g) CARRIER shall submit all freight bills within 180 days of delivery or waive its right to payment for services rendered with respect to such late submitted invoices. Claims for undercharges must be brought within 180 days of BROKER's receipt of the original invoice giving rise to such undercharge claim. Assuming CARRIER has complied with the foregoing invoicing obligations, CARRIER shall bring suit related to unpaid freight charges or undercharges within 18 months of the date of delivery or its right to sue or otherwise seek payment shall be waived.
- (h) CARRIER shall provide BROKER with written notice providing BROKER with remittance instructions a ("Notice of Release") in the event CARRIER enters into from any factoring, assignment, pledge, hypothecation, or granting of a security interest in CARRIER's right to payment under this Agreement. Any factoring, assignment, pledge, hypothecation, or granting of a security interest in CARRIER's right to payment under this Agreement shall in no event modify, limit, or terminate BROKER's or its Customer's right to offset or recoup or claims of BROKER or its CUSTOMER for offset, recoupment, loss, or damage to any cargo or other property, including personal injury, or any other claim which BROKER or its Customer may have against CARRIER for any reason. All of BROKER's and its Customer's claims and rights are specifically preserved and shall be superior to any such assignee's, factor's, or creditor's rights or claims to payment, regardless of any notice to BROKER or its Customer to the contrary. CARRIER shall notify any such factor, secured creditor, or assignee of BROKER's and its Customer's rights in this regard. Further, if BROKER discovers that CARRIER has not provided a valid Notice of Release, CARRIER shall be deemed in breach of this Agreement and BROKER may at its sole discretion terminate this Agreement. BROKER's remittance of payment in accordance with any Notice of Release shall be deemed payment to CARRIER in all regards and shall absolve BROKER of any liability with respect to payment to CARRIER for the services underlying such invoice. Should CARRIER provide multiple or conflicting Notices of Release, BROKER's compliance with instructions in any Notice of Release shall absolve BROKER of any liability with respect to amounts owed to CARRIER for the services in question.

7. **WAIVER OF CARRIER'S LIEN.** CARRIER shall not withhold any goods transported under this Agreement on account of any dispute as to rates or any alleged failure of BROKER to pay charges incurred under this Agreement. CARRIER is relying upon the general credit of BROKER and hereby waives and releases all liens which CARRIER might otherwise have to any goods of BROKER or its Customer in the possession or control of CARRIER.

8. **FREIGHT LOSS, DAMAGE OR DELAY.**

- (a) CARRIER shall have the sole and exclusive care, custody and control of the cargo tendered hereunder from the time it is delivered to CARRIER for transportation until delivery to the consignee accompanied by the appropriate receipts. CARRIER shall notify BROKER immediately in the event any such cargo is lost (including stolen), damaged or destroyed, or in the event CARRIER becomes aware that applicable delivery schedules will not be met.
- (b) CARRIER assumes the liability of a motor carrier under the Carmack Amendment as currently codified at 49 U.S.C. § 14706 for loss, delay, damage to or destruction of any and all goods or property tendered to CARRIER pursuant to this Agreement from the time the shipment is tendered to CARRIER until delivery.
- (c) CARRIER shall be liable for the full invoice value of the cargo lost, damaged, delayed, or destroyed, as well as any additional costs or fees imposed upon BROKER by the cargo claimant, except that CARRIER's full value liability shall not exceed \$ 100,000.00 (U.S. Dollars) per shipment unless agreed upon in writing by the PARTIES (such agreement may, but need not necessarily, take the form of a declared value declaration). No other limitation of liability shall apply unless specifically agreed to in writing by BROKER prior to CARRIER's receipt of the specific shipments to which such limitation applies, and BROKER's agreement to a limitation shall not be construed as a waiver of full value liability with respect to any other goods tendered to CARRIER.
- (d) BROKER or its Customer may request that CARRIER accept a higher maximum liability. In such an event, the increased valuation will be stated in a separate Rate Confirmation Agreement or on the bill of lading. CARRIER's acceptance of the load shall evidence CARRIER's acknowledgement that CARRIER agrees that it will be liable for the increased valuation (of the full value of the goods, whichever is less), and that CARRIER agrees to maintain cargo insurance up to the full amount of such valuation. Upon request, CARRIER will provide BROKER or Customer evidence of such increased cargo insurance limits, which insurance will comply with the provisions of this Agreement governing cargo insurance.
- (e) CARRIER waives any Applicable Law regarding processing of claims and handling of salvage, including, but not limited to, the provisions of 49 C.F.R. Part 370. CARRIER shall pay to BROKER or its Customer, or allow BROKER to deduct from the amount BROKER owes CARRIER, Customer's full actual loss for the kind and quantity of commodities so lost, delayed, damaged or destroyed. Payments by CARRIER to BROKER or its Customer, pursuant to the provisions of this section, shall be made within thirty (30) days following receipt by CARRIER of BROKER's or Customer's undisputed claim and supporting documentation. CARRIER shall fully assist BROKER in investigating any claim for cargo loss, damage, delay, or destruction.
- (f) CARRIER waives any right to salvage goods subject to this provision, as well as any right to claim an offset for the value of salvage.
- (g) Exclusions from coverage contained in CARRIER's Cargo Insurance as required herein shall not affect CARRIER's liability for freight loss, damage, or delay. Without limiting CARRIER's contractual liability to BROKER hereunder, CARRIER acknowledges and agrees that BROKER may, in its sole discretion, but is not required, to pursue claims for cargo loss and damage on behalf of its Customer, and in such instances is not required to obtain an assignment of claim from its Customer in order to pursue such a claim.

9. **INSURANCE.** CARRIER shall procure and maintain, at its sole cost and expense, the following insurance coverages:

- (a) Public liability and property damage insurance ("AL") covering all owned, non-owned, and hired vehicles (including any Trailers provided by BROKER or its Customer as addressed below) with a reputable and financially responsible insurance company insuring CARRIER in an amount not less than \$1,000,000.00 (U.S. Dollars) per occurrence, or such larger amount as required by applicable law.



- (b) Commercial General Liability (“CGL”) Insurance covering the transportation of shipments and other operations under this Agreement in an amount not less than \$750,000.00 (U.S. Dollars) per occurrence. Such insurance shall also cover CARRIER’s contractual liability under this Agreement.
- (c) All Risk Broad Form Motor Truck Cargo Legal Liability (“Cargo”) insurance in an amount not less than \$100,000.00 (U.S. Dollars) per occurrence. 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 for unattended or unattached trailers, theft, commodities transported under this Agreement, refrigerator breakdown or lack of refrigerator fuel.
- (d) Statutory Workers’ Compensation Insurance coverage in such amounts and in such form as required by applicable state law.
- (e) All insurance policies required by this Agreement shall, as applicable, be primary and shall waive subrogation and contribution against BROKER. CARRIER shall furnish to BROKER written certificates obtained from the insurance carrier showing that such insurance has been procured, is being properly maintained, the expiration date, and specifying that written notice of cancellation or modification of the policies shall be given to BROKER at least thirty (30) days prior to such cancellation or modification. In addition, BROKER shall be named as an additional insured on CARRIER’s CGL and AL policies, and as a loss payee on the Cargo policy as evidenced by an endorsement on the certificates of insurance. Upon request of BROKER or its designated insurance consultant, CARRIER shall provide BROKER, BROKER’s consultant, or Customer with copies of the applicable insurance policies.

10. **INDEMNITY.** CARRIER SHALL DEFEND, INDEMNIFY, AND HOLD BROKER, ITS CUSTOMER, AND EACH OF THEIR AFFILIATED ENTITIES HARMLESS FROM AND AGAINST, AND SHALL PAY AND REIMBURSE, ANY AND ALL ALL DIRECT OR INDIRECT LOSS, LIABILITY, DAMAGE, CLAIM, FINE, COST OR EXPENSE, INCLUDING REASONABLE ATTORNEY’S FEES, ARISING OUT OF OR IN ANY WAY RELATED TO THE PERFORMANCE OR BREACH OF THIS AGREEMENT BY CARRIER, ITS EMPLOYEES OR INDEPENDENT CONTRACTORS WORKING FOR CARRIER (COLLECTIVELY, THE “CLAIMS”), INCLUDING, BUT NOT LIMITED TO, CLAIMS FOR OR RELATED TO PERSONAL INJURY (INCLUDING DEATH), PROPERTY DAMAGE AND CARRIER’S POSSESSION, USE, MAINTENANCE, CUSTODY OR OPERATION OF THE EQUIPMENT; PROVIDED, HOWEVER, THAT CARRIER’S INDEMNIFICATION AND HOLD HARMLESS OBLIGATIONS UNDER THIS PARAGRAPH WILL NOT APPLY TO THE PRORATED EXTENT THAT ANY CLAIM IS DIRECTLY AND PROXIMATELY CAUSED BY THE NEGLIGENCE OR OTHER WRONGFUL CONDUCT OF THE PARTY TO BE DEFENDED, INDEMNIFIED OR HELD HARMLESS. CARRIER HEREBY EXPRESSLY WAIVES ANY EXCLUSIVE REMEDY DEFENSE, INCLUDING, BUT NOT LIMITED TO, THOSE AVAILABLE UNDER ANY WORKERS’ COMPENSATION OR OTHER OCCUPATIONAL ACCIDENT STATUTORY REGIME, TO THE EXTENT NECESSARY TO EFFECTUATE CARRIER’S OBLIGATIONS UNDER THIS PROVISION.

11. **HANDLING, LOADING AND SEALING.**

- (a) CARRIER will comply with handling instructions provided by the shipper, consignor or consignee (including such instructions that may be passed through to CARRIER by BROKER) including, but not limited to, compliance with requirements related to transportation of temperature controlled shipments. Without in any way limiting the generality of the foregoing, CARRIER shall ensure that any shipments requiring controlled temperature transit are maintained at all times within required temperature ranges.
- (b) If goods are tendered to CARRIER and a reasonable person would understand that the goods require controlled temperature transportation, and CARRIER has not been provided instructions regarding controlled temperature goods, CARRIER shall request and obtain such instructions prior to loading the goods. If CARRIER receives contradictory or confusing instructions regarding any shipment, CARRIER must resolve the contradictory or confusing instructions prior to accepting the shipment for transport.
- (c) With respect to cargo requiring controlled temperature transportation, CARRIER shall abide by the following: (i) CARRIER shall perform regularly scheduled maintenance on any refrigeration unit used to transport cargo pursuant to this Agreement in accordance with manufacturer

recommendations, and shall maintain records of such maintenance; (ii) CARRIER shall ensure all refrigeration units are sufficiently fueled; (iii) CARRIER is responsible to ensure pre-cooling of all transportation equipment prior to pick-up; (iv) CARRIER shall ensure that all trailers are equipped with functioning temperature monitoring devices capable of demonstrating that required temperatures were maintained during the entire period of transit; and (v) CARRIER will only use refrigeration equipment capable of producing a downloadable report demonstrating that required temperatures were maintained throughout the entire period of transit, which reports will be maintained for at least three (3) years after delivery and provided to BROKER or its Customer upon request.

- (d) Unless a shipment is loaded and sealed prior to arrival of CARRIER personnel, the manner of loading and securing freight upon Equipment shall be the sole responsibility of CARRIER. With respect to unsealed loads loaded prior to CARRIER's arrival, CARRIER shall be obligated to inspect such loading prior to departing. CARRIER represents that each driver utilized by it shall be competent to manage the loading and transportation of the goods subject to this Agreement.
- (e) When required by BROKER, the shipper or the consignor, CARRIER shall secure shipments with a serialized seal. CARRIER shall ensure that the serialized seal number appears on the bill of lading or other form of manifest or receipt. CARRIER shall be solely responsible for maintaining seal integrity during transportation of the shipment. Except as is required by law enforcement personnel, under no circumstances shall CARRIER or any of its personnel break any seal without the express consent of BROKER. CARRIER shall immediately notify BROKER to report a missing or broken seal.
- (f) In the event that law enforcement personnel require that CARRIER break any seal on any shipment, CARRIER shall document such fact on the bill of lading or other form of manifest or receipt by noting the law enforcement agency, time, location, and officer name and badge number. Upon completion of inspection by law enforcement personnel, CARRIER personnel shall immediately re-seal the shipment with a serialized seal and shall indicate the second seal number on the bill of lading or other form of manifest or receipt. Furthermore, CARRIER shall, as soon as reasonably possible after being required to break a seal by law enforcement personnel, communicate such fact to BROKER and, if not BROKER, the consignee of the shipment.
- (g) CARRIER agrees that food that has been transported or offered for transport under conditions that are not in compliance with the load handling instructions, as provided to CARRIER, may be considered "adulterated" within the meaning of the Federal Food, Drug and Cosmetic Act, 21 U.S.C § 342(i), and its implementing regulations. CARRIER understands and agrees that adulterated shipments may be refused by the consignee or receiver, upon their delivery, at destination and CARRIER shall bear sole risk of rejection of cargo arising from or related to broken seals or failure to comply with load handling instructions.

12. **CONFIDENTIALITY AND NON-SOLICITATION.** CARRIER shall maintain records related to shipments transported under this Agreement, and with respect to shipments consisting of food, shall also obtain records related to prior shipments transported in the same equipment, for a period of not less than three (3) years from the date of delivery. CARRIER shall provide such records to BROKER upon request, and regardless of whether this Agreement remains in effect at the time of such request. Neither party may disclose the terms of this Agreement to a third party without the written consent of the other party except (1) as required by law or regulation; (2) disclosure is made to its accountants, tax advisors, attorneys, or any parent, subsidiary or affiliate company; or (3) to facilitate rating or auditing of transportation charges by an authorized agent and such agent agrees to keep the terms of the Agreement confidential. In addition, in no event will CARRIER disclose any information regarding BROKER's customers (including identities, locations, volumes, etc.), the rates for services agreed between BROKER and CARRIER, or the rates paid by BROKER to CARRIER with respect to services hereunder. CARRIER will not accept traffic, either directly or indirectly, from any shipper, consignor, consignee or customer of BROKER where: (1) the availability of such traffic first became known to CARRIER as a result of BROKER's efforts; or (2) the traffic of the shipper, consignor, consignee or customer of BROKER was first tendered to CARRIER by BROKER. If CARRIER breaches this provision during the term of this Agreement or for twelve (12) months thereafter, CARRIER shall be obligated to pay BROKER, for a period of fifteen (15) months thereafter, commissions in the amount of thirty-five percent (35%) of the transportation revenue resulting from traffic transported in violation of this provision, and CARRIER shall provide BROKER with all documentation requested by BROKER to verify such

transportation revenue. CARRIER shall not utilize BROKER's or the Customer's name or identity in any advertising or promotional communications without written confirmation of BROKER consent.

13. **SUB-CONTRACT PROHIBITION.** CARRIER specifically agrees that all freight tendered to it by BROKER shall be transported on equipment operated only under the for-hire motor carrier authority of CARRIER, and that CARRIER shall not in any manner sub-contract, broker, or in any other form arrange for the freight to be transported by a third party without the prior written consent of BROKER. In the event that CARRIER breaches this provision, CARRIER shall remain directly liable to BROKER as if CARRIER transported such freight under its own authority in accordance with this provision, and shall further hold harmless and indemnify BROKER from any and all loss, liability, damage, claim, fine, cost or expense, including reasonable attorney's fees, arising out of or in any way related to the use of any subcontractor in violation of this provision regardless of whether arising from the conduct or omissions of CARRIER, the subcontractor, or any other third party. If CARRIER in any manner sub-contracts, brokers, or otherwise arranges for freight to be transported by a third party, in addition to any other rights and remedies available to BROKER, BROKER may, in its sole discretion, pay the underlying carrier directly, which payment will relieve BROKER of any and all payment obligations to CARRIER with respect to such load.

14. **BROKER'S RECORDS.** CARRIER hereby waives its right to obtain copies of BROKER's records as provided for under 49 C.F.R. Part 371. Notwithstanding the foregoing, to the extent that CARRIER obtains records set forth in 49 C.F.R. § 371.3 by any means whatsoever, CARRIER agrees to refrain from utilizing such records in negotiating for the provision of services with any third party, including existing customers of BROKER. CARRIER further agrees and understands that all such records comprise BROKER's confidential information and trade-secrets. Nothing in this section is intended to relieve CARRIER of any other obligations imposed upon it by this Agreement, or to limit any rights of BROKER to enforce such obligations.

15. **ASSIGNMENT/MODIFICATION/BENEFIT OF AGREEMENT.** This Agreement may not be assigned or transferred in whole or in part by CARRIER absent the prior written consent of BROKER, and supersedes all other agreements and all tariffs, rates, classifications and schedules published, filed or otherwise maintained by CARRIER. This Agreement shall be binding upon and inure to the benefit of the parties hereto. In addition, Customers are express intended third party beneficiaries of this Agreement.

16. **SEVERABILITY.** In the event that the operation of any portion of this Agreement results in a violation of any law, the parties agree that such portion shall be severable and that the remaining provisions of this Agreement shall continue in full force and effect.

17. **WAIVER.** CARRIER and BROKER expressly waive any and all rights and remedies allowed under 49 U.S.C. § 14101 to the extent that such rights and remedies conflict with this Agreement. Failure of BROKER to insist upon CARRIER's performance under this Agreement or to exercise any right or privilege arising hereunder shall not be a waiver of any BROKER's rights or privileges herein.

18. **NOTICE.** With the exception of shipment specific communications (including, but not limited to, rate confirmation forms, shipment specific instructions, status updates, proofs of delivery), all of which may be exchanged via email, fax or other electronic means, all notices or other communications required or permitted by this Agreement shall be effective upon receipt; shall be in writing; and shall be personally delivered, or mailed by registered or certified mail, return receipt requested, or sent by an overnight delivery service which provides proof of delivery, or sent by telecopy with a duplicate copy sent by first class mail, postage prepaid, as follows:

If to Carrier: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
If to Broker: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

19. **DISPUTE RESOLUTION.** This Agreement shall be deemed to have been drawn in accordance with the statutes and laws of the state of \_\_\_\_\_. In the event of any disagreement or dispute, the laws of \_\_\_\_\_ shall apply except to the extent superseded by applicable federal law. All such disagreements or

disputes shall be submitted to the court of proper jurisdiction in the state of \_\_\_\_\_, except that if BROKER is a party to a lawsuit involving a third-party, including any Customer, with respect to any claim with respect to which CARRIER has potential liability to BROKER, BROKER may initiate suit against CARRIER in the same jurisdiction where the lawsuit involving BROKER is pending. The PARTIES hereby agree to the jurisdiction of such courts, and waive any defenses to venue in or personal jurisdiction of such courts. . Notwithstanding the foregoing, the PARTIES may mutually agree in writing to submit any such disagreement or dispute to binding arbitration.

20. **COMPLETE AGREEMENT**. This Agreement constitutes the entire agreement of the Parties with reference to the subject matters herein, and may not be changed, waived, or modified except in writing signed by both Parties.

**IN WITNESS WHEREOF**, the parties hereto have caused this Agreement to be executed in their respective names by their duly authorized representatives as of the date first above written.

**BROKER:**

**CARRIER**

Printed: \_\_\_\_\_  
Date: \_\_\_\_\_

Printed: \_\_\_\_\_  
Date: \_\_\_\_\_

Address: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Address: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Phone: \_\_\_\_\_  
Fax: \_\_\_\_\_

Phone: \_\_\_\_\_  
Fax: \_\_\_\_\_  
FID No: \_\_\_\_\_

# 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.

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

## Part I Taxpayer Identification Number (TIN)

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

**Note:** If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

<b>Social security number</b>											
				-			-				
<b>or</b>											
<b>Employer identification number</b>											
				-							

## Part II Certification

Under penalties of perjury, I certify that:

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

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

<b>Sign Here</b>	Signature of U.S. person ▶	Date ▶
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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 • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • 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.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• 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*
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.