



Mulino Trading Group LLC welcomes your interest in becoming an approved carrier. To set up and maintain approval as a carrier, please provide the following documents.

1. Copy of Carrier's Active Operating Authority (Both sides if applicable)
2. Signed Broker-Carrier Agreement (enclosed)
3. Valid insurance certificate listing Mulino Trading LLC DBA Mulino Trading Group LLC a  certificate holder showing current coverage with minimum amount of \$100,000 Cargo/Contingent Cargo coverage and \$1,000,000 – Commercial General Liability. Certificate holder should read and be send as follows:

Mulino Trading, LLC  
DBA: Mulino Trading Group  
PO BOX 1419  
Molalla, OR 97038

Certificates may be emailed to: [info@mulinotrading.com](mailto:info@mulinotrading.com)

4. The Federal ID Number or Social Security number in the form of a completed W-9 or W-8
5. The Standard Carrier Alpha Code (SCAC) # (If applicable)
6. Payment Terms
7. Carrier Profile

Note: Freight will not be offered until information is submitted and entered into Broker Database

If you have any questions, comments, or concerns, please do not hesitate to ask. Use the agent's email or call us at (503) 786-8000.



This Broker- Carrier Agreement (“Agreement”) is made and entered into this \_\_\_\_ day of \_\_\_\_ 20\_\_\_\_ (the “effective date”) by and between Mulino Trading LLC, (“Broker”) a Oregon limited liability company, operating pursuant to MC-776358 and \_\_\_\_\_ (“Carrier”) operating pursuant to MC-\_\_\_\_\_ DOT-\_\_\_\_\_. Collectively referred to as the “parties”, in consideration of the mutual promises herein contained and with intent legally be bind hereby mutually agree as follows:

**Recitals**

(a) BROKER, is registered as a Transportation Property Broker, licensed by the FMCSA (Federal Motor Carrier Safety Administration). Broker has authority to engage in “Brokerage or brokerage service”, on behalf of various shippers, consignors, consignee or 3<sup>rd</sup> party logistic companies (hereinafter called BROKER’s (its) customers). BROKER may also arrange transportation of freight (except household goods) by any motor carrier on behalf of a motor carrier for compensation. BROKER, desires to use transportation service from time to time from the CARRIER on non-exclusive basis, and subject to the terms and conditions of this agreement.

(b) CARRIER, is registered Motor Carrier, as defined in 49 U.S.C Section 14101 (a), desires to engage in actual transportation, as a common or contract motor carrier of property under contract carriage with BROKER.

**1. DEFINITIONS**

1.1 **Commercial Shipper:** any person who is named as the consignor or consignee in a bill of lading contract who is not necessarily the owner of the goods being transported, but who assumes responsibility for payment of the transportation and other tariff charges for the account of the beneficial owner of the goods.

1.2 **Consignee:** person or company named in a bill of lading as the receiver of product transported.

1.3 **Consignor:** person or company named in a bill of lading as the person from whom the carrier receives product for shipment. 49 U.S.C § 80101(2)

1.4 **Carrier,** means as defined in 49 U.S.C §13102(3)

1.5 **Motor Carrier,** incorporated as defined in 49 U.S.C §13102(14)

1.6 **Delivering Carrier,** means the carrier that physically transported the freight.

1.7 **Broker,** incorporated as defined in 49 U.S.C §13102(2); 49 C.F.R §371.2(d)

1.8 **Registered,** means operating under authority issued by the Federal Motor Carrier Safety Administration (or its predecessors) within the U.S Department of Transportation.

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1.9 **Delivered**, means the shipment is off-loaded from the Carrier's Equipment at the designated consignee address and the bill of lading or delivery receipt has been signed by the consignee.

1.10 **Brokerage of brokerage service**, incorporated as defined in 49 C.F.R §371.2C.

## 2. COMPLIANCE WITH LAW

2.1 The parties agree that for all services by CARRIER, as a for hire motor carrier of property in United States in interstate or foreign commerce is and shall be rendered as Contract Carriage as defined by 49 U.S.C §§ 13102(4)(B) and 14101(b).

2.2 BROKER and CARRIER understand the Agreement does not bind respective parties to mutually exclusive services to each other. BROKER may enter not similar agreements with other carriers, and CARRIER may enter into similar contract carriage agreement with other brokers and /or shippers.

## 3. TERM

3.1 This Agreement shall remain in full force and effect for a one (1) year period beginning on the date first written above and continuing thereafter on a year to year basis. Notwithstanding the foregoing, either Party has the right to terminate its participation in these terms and related documents at any time, with or without cause, by providing prior notice to the other Party at least (30) thirty calendar days in advance of the proposed termination date in writing.

## 4. PARTIES' RELATIONSHIP

4.1 The CARRIER agrees that the BROKER, on behalf of the BROKER'S Customers, as a payer, solely is accepting payment of freight charges, and has the right to control or direct only the result of the work performed by CARRIER under this Agreement, and under its own operating authority shall arrange for the transportation of the shipper's freight by CARRIER.

4.2 Under this Agreement, CARRIER shall agree to operate or perform the services as Independent Contractor. Therefore, CARRIER shall transport property under its own operating authority.

4.3 No term of the Agreement or any act or omission of either Party shall construed for any purpose to express or imply a Joint Venture, partnership, principal/agent, fiduciary, employer/employee relationship between the Parties. BROKER has no right to discipline or direct the performance of any driver/ad or employee, contractor, subcontractor, or agent of the CARRIER.

4.4 All CARRIER'S drivers and employees shall be and are subject to the exclusive direction, control, and supervision of CARRIER and not BROKER. In order to satisfy shipping requirements of BROKER'S customers and/or the contractual service obligations of BROKER, any information furnished by BROKER to CARRIER verbally or in writing including, but not limited to, routes, pick-up, delivery dates, times special handling requirements, bracing and clocking requirements, dimensions, and weights are provided for informational purposes only.

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4.5 The CARRIER assumes full responsibility for the performance of its drivers and employees hereunder. The method and manner of performance of the requirements under this Agreement are the sole responsibility and control of CARRIER.

## 5. CARRIERS OPERATIONS

5.1 In order to satisfy shipping requirements of BROKER'S customers and/or the contractual service obligations of BROKER, the CARRIER will assume full responsibility for the performance of its drivers hereunder.

5.2 CARRIER agrees that by accepting any shipments from BROKER that it is the sole responsibility of the CARRIER to ensure that it can meet all pickup and delivery appointments scheduled on each shipment tendered to it while complying with all hours of service regulations contain at 49 C.F.R § 395, and not violate these regulations.

5.3 CARRIER shall agree to contact BROKER at least two (2) hours in advance, if shipment cannot be picked up on the schedule time or if the CARRIER will be late for delivery. CARRIER shall agree to contact BROKER immediately if any problem while cargo in transit or upon delivery to Consignee.

5.4 CARRIER shall furnish vehicles, equipment and accessories in good mechanical condition and appearance as represented to BROKER.

## 6. BILLS OF LADING

6.1 Each shipment hereunder shall be evidenced by bills of lading. BROKER and CARRIER agree to expressly waive the CARRIER'S rights of uniform bill of lading to collect freight payments directly from the shipper, consignor, consignee or BROKER'S customers, unless specified in this Agreement.

6.2 CARRIER shall sign a bill of lading or other shipping document(s). Failure by CARRIER to sign a bill of lading or other shipping document(s) or acknowledge receipt of the shipment shall not affect the liability of CARRIER and the applicability of the terms of the bill of lading.

## 7. RECEIPTS

7.1 Upon delivery of each shipment of the designation specified on bill of lading or other shipping document(s) to reflect the fact of shipment delivered, CARRIER shall obtain a signature on a bill of lading or other shipping document(s) from the consignee or its agent showing the kind of quality of product delivered, and any damages, overages, or shortages if any. CARRIER shall notify BROKER of any such damages, overages or shortages via phone immediately while at consignee's dock.

## 8. FILING and HANDLING of CLAIMS

8.1 All claims for loss, damage, delay and salvage shall be processed and adjusted in accordance with the regulations of the FMCSA as published in 49 C.F.R Part 1005.

8.2 Claims for cargo loss, damage, or delivery delay, within the scope of delivery services shall be handled directly between Carrier and the Broker. Failure of CARRIER to pay, decline or offer settlement shall be deemed an admission by CARRIER of full liability for the amount claimed and shall constitute a

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material breach of this CONTRACT. Broker reserves the right to withhold payment of any money due for services rendered by BROKER where claim liability is disputed.

8.3 CARRIER shall promptly handle and attempt, in good faith, to resolve any claim, which has been submitted by shipper, consignor, consignee, or BROKER'S customers.

8.4 BROKER may set off any claimed amounts hereunder from any freight charges due and owing to CARRIER. In no event shall any limitation of liability apply to CARRIER'S liability under this provision. Any provision in any bill of lading, tariff, or Load/Rate Confirmation sheet to the contrary shall be null, void, and supersede by the provisions of this Agreement.

## 9. CARGO LIABILITY

9.1 BROKER assumes no liability for loss, damage, or delivery delay, to the properties transported by CARRIER under the Agreement.

## 10. PAYMENT

10.1 CARRIER agrees the BROKER shall pay CARRIER on behalf of BROKER'S customers, for transportation services provided pursuant to the Agreement upon receipt of the payment for same.

10.2 BROKER solely shall pay CARRIER on BROKER'S customer(s) behalf, for CARRIER'S services within 30 (thirty) days of receipt of required Billing documentation.

10.3 Original Paperwork shall be received by BROKER within 07 (seven) days from recommended day of delivery (stated in Load/Rate Confirmation). Failure to provide proper documentation will result in non-payment of invoices.

10.4 CARRIER agrees to look solely to BROKER for payment for any services rendered hereunder.

10.5 CARRIER, in any event shall not contact the consignor, consignee, or BROKER'S customer(s) regarding payment of freight-bills without the prior express written consent of the BROKER.

10.6 CARRIER agrees that BROKER is the sole party responsible for payment of CARRIER'S invoices, and under no circumstance, CARRIER will seek payment from the shipper, consignor, consignee or BROKER'S customer(s). Payment of the freight charges to BROKER shall relieve consignor, consignee or BROKER'S customer(s) of any liability to the CARRIER for non-payment of charges. CARRIER shall not seek payment from consignor, consignee, or BROKER'S customer(s).

10.7 BROKER shall pay to CARRIER only the amount shown on the Load/Rate Confirmation, which is negotiated and sent by fax or email to CARRIER for each lawful Shipment transported by CARRIER.

**NOTE: Any exception(s) noted on the bill of lading or proof of delivery may delay payment to CARRIER while BROKER awaits information from BROKER'S customers and from CARRIER as to the nature of the exception(s).**

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10.8 CARRIER agrees to give fifteen (15) business days advance written notice to BROKER before filing any claim(s) against BROKER, and such notice shall be by USPS.

10.9 BROKER shall maintain a surety bond or trust fund agreement as required by the FMCSA for \$75,000.

#### **11. PRICING DISPUTES**

11.1 If CARRIER alleges underpayment of applicable freight rates and charges by BROKER, or if BROKER alleges overcharges, over collection or receipt of duplicate payments by CARRIER, notice of such claims must be given by the aggrieved Party to the other Party within one hundred eighty (180) days after delivery or the first attempted delivery of the involved shipment(s) by CARRIER. The Party receiving any such claim shall process it in accordance with the provisions codified at 49 C.F.R Part 378 as if the effective date of these terms.

#### **12. LIEN PROHIBITED and LIABILITY**

12.1 CARRIER shall not withhold for lien any lawful shipment or cargo transported by CARRIER under the Agreement on account of any alleged failure of BROKER to pay any charges to CARRIER under this Agreement or on account of any dispute as to the charges alleged by CARRIER to be owed it by BROKER under this Agreement.

12.2 CARRIER will not hold any shipment of cargo hostage for any reason whatsoever. As law states, in a hostage situation, the amount of payment cannot exceed the agreed upon rate as stated in the Rate/Load Confirmation signed by both the BROKER and CARRIER. If deemed that the situation has caused loss of future revenue for the BROKER, for an invalid reason, BROKER can bring charges for an amount to be determined. (amounts based on shipper contracts and previous business).

12.3 When CARRIER signs the Rate/Load Confirmation and does not perform service, BROKER can claim a minimum of \$250.00 for losses due to substitution of carrier or loss of shipper contract, either by the load or future business.

#### **13. INDEMNITY OBLIGATION**

13.1 CARRIER shall agree to defend, indemnify and hold BROKER, consignor, consignee, and BROKER'S customer(s) harmless from all damages, claims, or losses arising out of its performance of this Agreement, including: cargo, loss and damage, theft, delay, damage, to property, and personal injury, death, including without limitation, costs expenses and reasonable attorney fees.

#### **14. BACK SOLICITATION BY CARRIER OR ACCOUNT PROTECTION**

14.1 CARRIER understands and agrees that BROKER has put forth substantial effort to develop its accounts and to secure the good will of its customers. Neither CARRIER not a related or unrelated

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person or entity acting on CARRIER'S behalf, shall solicit freight from the shipper or consignee for a period of twelve (12) months from the time of the last transportation movement.

14.2 If CARRIER breaches this and "back-solicits" BROKER'S customers, and/or obtains freight from such customer, CARRIER agrees to pay to BROKER a commission of 20% of the gross transportation revenue, for all freight movements during said time and as can be determined by information furnished from both shipper and carrier. Termination of this contract shall not affect the enforceability and applicability of the foregoing provisions of this clause for a period of twelve (12) months after date of termination.

14.3 CARRIER further agrees as part of consideration for this Contract that it will treat all matters relating to the business of BROKER, or its customers, as confidential business information entrusted to CARRIER solely for its use in performing services under this Contract. Such information will not be disclosed in any way to any person except as is necessary for CARRIER to perform its obligations under this Contract. The provisions of this Section 14 shall survive termination of this contract.

## **15. DOUBLE BROKERAGE AND SUBCONTRACTING**

15.1 Parties agrees that Brokerage or brokerage service can be performed on behalf of a motor carrier, consignor, or consignee, as defined in 49 C.F.R §371.2(C). Therefore, CARRIER shall not subcontract, re-broker, assign, interline, or otherwise delegate to another motor carrier any obligation to transport lawful shipments under this Agreement without prior written consent of BROKER.

15.2 Any breach of provision of section 15.1, entitles BROKER to pay the monies owed for transportation directly to the delivering carrier. Upon BROKER'S payment to the delivering carrier, CARRIER shall not be released from any liability to the BROKER under this Agreement. In addition to the indemnity obligation above, CARRIER shall be liable for consequential damages for violation of this section. This action will terminate agreement with CARRIER for any further freight offerings.

15.3 CARRIER remains fully responsible and liable for shipment currently moving under the terms of this Agreement.

## **16. INSURANCE**

16.1 CARRIER shall furnish BROKER with Certificate(s) of Insurance; financial responsibility or insurance policies providing thirty (30) days advance written notice of cancellation or termination; and unless otherwise agreed, subject to the following minimum limits; General liability \$ 1,000,000.00; commercial auto or commercial motor vehicle insurance (including hired and non-owned vehicles) 1,000,000.00, cargo damage/loss, \$100,000.00; workers' compensation with limits required by law. Except for the higher coverage limits which may be specified above, the insurance policies and financial responsibility shall comply with minimum requirements of the Federal Motor Carrier Safety Administration and any other applicable regulatory state agency. Nothing in this Agreement shall be construed to avoid CARRIER'S liability due to any exclusion or deductible of any insurance policy or to limit CARRIER'S liability for contribution and/or indemnification and defense of the BROKER. A MCS-90 endorsement will be part of any insurance policy obtained by CARRIER, and all proper filings, including but not limited to the BMC-90 will be made with the applicable federal and state agencies.

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16.2 As regard to cargo coverage, the coverage must be All Risk Broad Form Motor Truck Cargo Legal Liability Coverage in an amount not less than \$100,000 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 of unattended or unattached trailers, theft, or for any commodities transported under this Agreement, refrigeration breakdown or lack of refrigerator fuel. Furthermore, if the commodity being hauled is refrigerated, refrigeration breakdown coverage will be provided and the CARRIER will honor and abide by the servicing requirements set forth in the insurance policy or endorsement. Furthermore, if the commodity being hauled is on a flatbed or similar open conveyance, that there is no exclusion for wetness, rust, corrosion or moisture.

16.3 Coverage must be written with a CARRIER rated A- or better as rated by AM Best Company

**17. SEVERABILITY**

17.1 If any part of this Agreement is determined by competent public or court to be contrary to the laws or regulations of any applicable jurisdiction, then such invalid or unenforceable provision shall be severed form the Agreement. However, such determination shall not in any way affect the validity of any other provisions of this Agreement.

**18. FORCE MAJEURE**

18.1 In the event that fire, flood, other natural disaster, war, embargo, riot, or civil disobedience prevents the performance of either BROKER or CARRIER'S obligations under this agreement, that party shall not be liable to the other party for such failure to perform.

**19. DISPUTES**

19.1 If legal proceedings do occur, for any reason, the court to be used will be in Clackamas County in the State of Oregon.

**20. NOTICES**

20.1 Any and all written or electronic notices required or permitted to be given under this Agreement shall be addressed as follows:

(BROKER)  
Mulino Trading, LLC  
PO Box 1419  
Molalla, Oregon 97038

(CARRIER)  
Attn: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Initials \_\_\_\_\_



Addendums TO BROKER CARRIER TRANSPORTATION AGREEMENT BEFORE YOU SIGN LOAD/RATE  
CONFIRMATION SHEET READ BELOW

- A. CARRIER agrees to pick up and deliver freight according to rate/load confirmation agreement. Missed appointments without two hours prior notice to BROKER will result in deduction of revenue or not less than \$250 USD.
- B. When CARRIER is late for a scheduled appointment detention/demurrage pay is voided.
- C. Demurrage rates/details to be determined per incident. Unloading/loading/lumper fees must be approved in advance.
- D. Double brokering or transporting freight by different carrier may result in forfeiture of pay.
- E. Changes in commodity, points of pick up, delivery or changes in routing must be in writing and confirmed by BROKER and CARRIER to amend the load/rate confirmation.
- F. Driver must call Dispatcher when loaded and unloaded.

NOTE: CARRIER assumes full responsibility to ensure that the party signing this contract is an authorized representative if the company.

IN WITNESS WHEREOF, CARRIER AND BROKER have caused this Agreement to be executing by their duly authorized representative as of the date first set forth above.

**BROKER**

Mulino Trading LLC/d/b/a Mulino Trading Group

\_\_\_\_\_  
Legal Name

\_\_\_\_\_  
Authorized Signature

Joseph Herrera  
\_\_\_\_\_  
Printed Name

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

209 Marson Court Molalla, Or 97038  
\_\_\_\_\_  
Company Address

(503) 786-8000                      (503) 786-8005  
\_\_\_\_\_  
Phone                                      Fax

Support@mulinotrading.com  
\_\_\_\_\_  
Email

**CARRIER**

\_\_\_\_\_  
Legal Name

\_\_\_\_\_  
Authorized Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Company Address

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

\_\_\_\_\_  
Email

Initials \_\_\_\_\_



Legal Company Name: \_\_\_\_\_ MC# \_\_\_\_\_

DBA: \_\_\_\_\_ US DOT # \_\_\_\_\_

Remittance Address: \_\_\_\_\_ Suite: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip code: \_\_\_\_\_

Net 30 (0% Charge)

Net 15 (3% Charge)

Quick Pay (5% Charge)

Factored

Name of Factoring Company: \_\_\_\_\_

Please sign below to confirm your payment terms (Carrier Signature Required)

Signature: \_\_\_\_\_

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



Legal Company Name: \_\_\_\_\_ MC# \_\_\_\_\_

DBA: \_\_\_\_\_ US DOT # \_\_\_\_\_

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

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip code: \_\_\_\_\_

Remittance Address: \_\_\_\_\_ Suite: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip code: \_\_\_\_\_

FID#: \_\_\_\_\_ SCAC: \_\_\_\_\_ Twic:Y [ ] N [ ] Hazmat:Y [ ] N [ ] Team:Y [ ] N [ ]

Equipment: Vans [ ] Refers [ ] Flats [ ] Steps [ ] Double Drops [ ] RGNS [ ]

Factored [ ] Name of Factoring Company: \_\_\_\_\_

Accounts Receivable

Accounts Receivable Contact: \_\_\_\_\_

A/R Email: \_\_\_\_\_

A/R Phone: \_\_\_\_\_ A/R Fax: \_\_\_\_\_

Dispatch

Dispatch Contact: \_\_\_\_\_

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

Dispatch Email: \_\_\_\_\_

After Hours

After Hours Contact: \_\_\_\_\_ Phone: \_\_\_\_\_

Insurance

Insurance Agent: \_\_\_\_\_ Phone: \_\_\_\_\_

# Request for Taxpayer Identification Number and Certification

► Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

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

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

## Part I Taxpayer Identification Number (TIN)

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

**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>									
or									
<b>Employer identification number</b>									

## Part II Certification

Under penalties of perjury, I certify that:

- 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
- 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
- I am a U.S. citizen or other U.S. person (defined below); and
- 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) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee <sup>1</sup> 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.