



# New Carrier Requirements

Avant Garde Auto Logistics LLC \* 278 Doug Warpoole Rd #301A, Smyrna, TN 37167 \* 615.984.4261 \* Email: info@agal.com

Thank you for your interest in hauling for Avant Garde Auto Logistics. Please complete the new carrier packet and return it with all required documents by email to info@agal.com

**We will not accept:**

Any policies with On-hook or On-Hook Cargo insurance **OR** Policies written with: Lloyds of London or any of their subsidiaries/ Stonegate Insurance/ Unique Insurance

We must be listed as a **Certificate Holder and Additionally Insured** on both the Liability and Cargo Insurance Coverage. You must meet the following requirements for us to review for approval:

**Minimum Insurance Requirements:**

**Auto Liability coverage: \$1,000,000**

Cargo Coverage: (Please make sure to identify the number of cars you can transport on the carrier packet)

**1-4 Car Trailers \$150,000.00**

**6-7 car Haulers \$250,000.00**

**8 or more car Haulers \$350,000.00**

**Deductible cannot exceed \$2,500**

We require that you carry Diminished Value, or Loss of Value Coverage to haul OEM vehicles. You will need to contact your Agent to have it added as an endorsement to your policy if you do not currently have it. The coverage must be listed on your insurance certificate.

We require you have **two years'** experience under your company name and most current MC number before we can review you for approval.

You must also provide an Experience letter/Loss Run letter from your Insurance Company. This will list out the number of claims or gaps in coverage if you have any.

**Please keep in mind it can take up to 24 hours to be approved. No incomplete packets will be reviewed. We will dispose of incomplete packets after one business day. We will send you an email noting approval or non-approval. If you are emailing your completed packet back it must be in ONE attachment to the email. We will not attempt to work with embedded or multiple attachments/documents. Please make sure all changes are completed prior to submitting the completed carrier packet.**

Please provide the following with the completed carrier packet:

Please fill out each page of the packet and initial the bottom of each page showing that you have read it.

- Please fill out The Contact Information Page **completely and legibly**.
- Make sure you have 2 years under your current company name and MC number to apply
- Complete the W9 form
- Include a copy of your MC Certificate, and fill in your DOT number on page 3
- Include three professional references on your letterhead with phone numbers
- Provide Proof of Workers Compensation Coverage
  - If you are exempt from Carrying Workers Compensation insurance, you must sign the enclosed Release from Liability Waiver on page 9
- Current Insurance Certificate
  - Carrier must provide a certificate with Aavant Garde Auto Logistics named as Certificate Holder and Additionally Insured for both Cargo and Liability Coverage.
  - Have your agent send you your Experience Letter or Loss Run letter to be sent with the packet.
- You must fill out the Load Request Form if you are wanting a load.
- Please provide a copy of your Bill of Lading.
- Email your completed packet with the requested documents to [info@agal.com](mailto:info@agal.com)

**Incomplete packets will not be reviewed for approval.**



**PLEASE NOTE: WE DO NOT HOLD OR  
GUARANTEE LOADS**

**YOU MUST BE AN APPROVED CARRIER FOR US TO  
DISPATCH. LOADS ARE ASSIGNED ON A FIRST  
COME, FIRST SERVE BASIS. WE REQUIRE THAT A  
NEW LOAD REQUEST FORM BE FILLED OUT FOR  
EACH NEW LOAD. GO TO  
[AGALLOADREQUEST.COM](http://AGALLOADREQUEST.COM) TO FILL OUT THE LOAD  
REQUEST. *Carriers and their Drivers must  
download and use the V-TAS application  
on their mobile device to receive a load  
or be paid for a load.***



# Contact Information Sheet

Avant Garde Auto Logistics LLC \* 278 Doug Warpoole Rd #301A, Smyrna, TN 37167 \* 615.984.4261 \* Email: info@agal.com

<b>Please Print Legibly Company Name:</b>	
<b>Mailing Address:</b>	
<b>Billing Address:</b>	
<b>Owners Name:</b>	
<b>Owners Phone#:</b>	
<b>MC #:</b>	
<b>DOT #:</b>	
<b>Dispatch Phone #:</b>	
<b>Contact Email#:</b>	
<b>Fax #:</b>	
<b>Office Phone #:</b>	

Select your biggest Hauler:

- 1-4 Car Hauler
- 5-7 Car Hauler
- 8 + Car Hauler

Drivers Names and Numbers	
Name	Number

If you have more than 4 drivers/trucks you will need to send the list of drivers/trucks with your application



# Sub-Contractor Agreement

Avant Garde Auto Logistics LLC \* 278 Doug Warpoole Rd #301A, Smyrna, TN 37167 \* 615.984.4261 \* Email: info@agal.com

This agreement is entered this \_\_\_\_\_ Date between Avant Garde Auto Logistics, hereinafter referred to as the CONTRACTOR and \_\_\_\_\_ Hereinafter referred to as CARRIER (AKA Sub Contractor).

## THE TERMS AND CONDITIONS SHALL BE AS FOLLOWS:

WHEREAS, Contractor is a regulated transportation broker pursuant to authority issued by the Federal Highway Administration; and

WHEREAS, Contractor and carrier are desirous of providing for the transportation by Carrier of Freight primarily consisting of automobiles and light trucks originated and designated by Contractor;

NOW, THEREFORE, in view of the above and foregoing, the mutual covenants and the conditions set forth herein, and other good and valuable consideration, the receipts and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

## ALL LOADS REQUIRE THE FOLLOWING ITEMS TO BE COMPLETED PRIOR TO CARRIER RECEIVING PAYMENT:

- 1) All drivers are required to count and verify all VIN Numbers for the shipment before loading. Carrier accepts full responsibility for all costs associated with any vehicle that is transported in error due to Carrier's negligence of not confirming vehicle identification number (VIN) and/or confirming that the Maroney sticker matches the destination. Before loading, the driver must notify Contractor, if any discrepancies are found. Contractor will not be responsible for any shortages, loss or damage to the shipments transported by Carrier, and Carrier's liability for cargo damage will be that of a common Carrier with no limits of liability applying. At delivery, Carrier agrees to have its drivers obtain a signed bill of lading or delivery receipt via the V-TAS application from the consignee, including the typed name of the person signing. Failure to do so may result in an additional twenty percent (20%) retention of the contracted load rate.
- 2) Carrier shall look only to Contractor and not to the involved shipper, consignee or customer of Contractor for payment of Carrier's freight charges under this agreement. Contractor shall be entitled to deduct any loss, shortage or damage claim from any money including freight charges that may be owed to Carrier.
- 3) Carrier agrees to load and deliver all freight on or before the dates provided to the Contractor on Contractors load request form; Carrier further agrees to accept financial responsibility for any cost(s) incurred due to late delivery, to include but not limited to, rental car reimbursement. Penalties for delivery later than 24 hours will equal 10% per day and/or any discounts that the Contractor gives to the customer due to delays. Vehicles with damage will be negotiated at the Contractors discretion, and any amounts adjusted due to damage will be adjusted to the carrier pay as well.

- 4) Carrier agrees to provide its driver's name and a working cell phone number, and that the driver will communicate with /contractor on a daily basis from the time the freight is loaded until it is delivered. Failure to comply will result in a ten percent (10%) rate reduction.
- 5) Contractor requires that Carrier or its driver's contact Consignee 24 hours before delivery to arrange inspection and delivery during normal receiving hours. Carrier or its drivers shall report all delays on deliveries immediately to Contractor or pay and additional ten percent (10%) penalty.
- 6) By signing below, Carrier warrants that it is duly and legally qualified to provide the transportation services contemplated herein, and that it holds liability insurance for at least one million dollars (1,000,000.00). The Carrier further warrants that it has cargo damage insurance of the following requirements or more as necessary to adequately insure the cargo: 1, 2, 3, or 4 car carriers, \$150,000.00; 6 or 7 car carriers, \$250,000.00; 8 or more car carriers, \$350,000.00. As Carrier is responsible for damage to vehicle while in its care, custody or control, Motor Truck Cargo Coverage with sufficient limits per tractor/trailer unit must be maintained at all times. The deductible per loss should be no greater than two thousand five hundred dollars (\$2500.00). Even though Motor Truck Cargo insurance is required Carrier is responsible for any and all damages to the freight. Carrier hereby acknowledges and agrees that in the event that high-value vehicle is being transported, the Contractor reserves the right to adjust these limits.
- 7) RISK OF LOSS: Carrier shall have the sole and exclusive care, custody and control of the freight from the time the freight is delivered to Carrier for transportation until delivered to the consignee accomplished by the use of the V-TAS application. Carrier assumes the liability of a common carrier for custody and Carrier shall bear all risk of loss with respect to the freight being transported by Carrier pursuant to this agreement. Carrier shall indicate on the V-TAS application any damages to freight transported by Carrier. Contractor will handle the claims with shippers and carrier shall pay all claims and costs thereof within ten (10) days after notification of the amount of such claim by Contractor. Contractor will advise Carrier of shipper's loading requirements and cargo claim payment procedures and Carrier agrees to comply with those requirements and to honor claims filed with Contractor in accordance with this procedure. In case of severe damage to a vehicle bearing a brand or trademark, which in any way carries or implies that guarantee of the manufacturer, the manufacturer, exercising reasonable discretion shall be the sole judge as to whether the vehicle is to be declared a "Total Loss", such damaged vehicle shall not be sold or otherwise disposed of except by the manufacturer or with its consent. The manufacturer in some cases may also invoke a "loss of sale" penalty on "Total Loss" claims in addition to the cost of the vehicle. Carrier acknowledges and agrees that it shall be responsible for payment in full of all costs, expenses and penalties associated with a "Total Loss". Carrier will be responsible for loss of value on all vehicles. Loss of value on a manufacturer vehicle are determined by the manufacturer and are non-negotiable.

Carrier agrees to pay a \$35.00 fee for each claim opened. Claims over \$2500.00 or requiring extensive time will then be billed at a rate of \$50.00 per hour for claims management. The fee will be charged on the quarter hour (15 minutes) for time spent working the claim until the claim is settled with full payment.

- 8) Carrier agrees to indemnify Contractor and hold Contractor harmless as follows: a) for loss of, or damage to Carrier's equipment; b) for loss resulting in injury, including death sustained by Carrier or by any employees of carrier or by any other person while acting in the capacity of the driver or helper in connection with the operation of the equipment utilized herein including the payment by /Carrier of any workmen's benefits, unemployment compensation benefits, as well as any additional benefits paid under "No Fault" and "Personal Injury Protection" laws by any state; c) for bodily injury, property damage, or cargo loss or damage including the defense of lawsuits there from arising out of the maintenance use, or operation of the equipment utilized herein, and ; d) for any loss or damage sustained by Contractor as a result of negligence, incompetence, or dishonesty of Carrier or Carrier's agents or employees. Carrier shall pay costs, expenses and attorney's fees that may be expended or incurred by Contractor in remedy for Contractor against the Carrier or in litigation brought against the Contractor because of any omission of Carrier under this agreement.
- 9) The relationship of Carrier and Contractor shall at all times be that of an independent contractor and that the parties agree that the driver and helpers furnished by carrier for performing the services under the terms and condition of this agreement are the employees or independent contractors of carrier and are not the employees of Contractor. The parties further agree that the Carrier is not an employee of Contractor but is an independent Contractor.
- 10) **CARRIER MUST DELIVER using the V-TAS application.**
- 11) If any damage is noted on a vehicle, it must be noted and signed for via the V-TAS application (as applicable before moving the vehicle from its location or the vehicle being removed from the auction, in this instance, note damage on the reverse side of the gate pass also).
- 12) Any damage noted by carrier needs to be reported to Contractor as soon as feasibly possible. Further, Carrier must advise Contractor if damage is transport related or was noted at time of pre-loading inspection. Delivery of all vehicles must be during normal operating hours unless otherwise authorized by Contractor. Carrier accepts any damage not signed for or noted sufficiently at the time of pickup. If Contractor authorizes any after-hours delivery, vehicles will be delivered "Subject to Inspection" and the V-TAS application entry should be signed "STI" in the signature portal. Carrier accepts responsibility for any damages not properly documented at the time of pickup. Carrier agrees to take photos of the damage to supply to the Contractor within 24 hours of the damage.
- 13) In the event of a "Collect on Delivery" (COD) load, checks are to be payable to "Avant Garde Auto Logistics LLC", unless previously arranged by Contractor. If load is a "COD", Carrier will receive payment upon the receipt of required paperwork (exception transport damage which will be made upon settlement of damage claim).

14) **Non-Competition.** During the term of this agreement and for a period of 18 months or after, carrier shall not compete, solicit or submit any bid on any traffic or to any customer, shipper or consignee assigned by Contractor to Carrier. Any and all freight or traffic offered to Contractor is considered as being offered to Contractor, not Carrier. Carrier agrees to pay all monies for freight taken by Contractor under this agreement without exception. Any breach would be cause for Contractor to take appropriate legal action to remedy the situation and recover both present and future damages. Both Carrier and Contractor agree that a Restraining Order would be the first remedy.

15) **VENU.** This agreement supersedes all other documents, to include carrier’s Bill of Lading. It is the intention of the parties hereto that this agreement and performance hereunder and all suits and special proceedings here under shall be construed in accordance with and under pursuant to the laws of the state of Tennessee (unless prompted by applicable federal law), and that any action, special proceeding, or other proceeding that may be brought arising out of, in connection with or by reason of this agreement, the laws of the State of Tennessee shall be applicable (unless preempted by applicable federal law) and shall govern the exclusion of the laws of any other forum without regard to the jurisdiction in which any in the district court for the county of Rutherford, State of Tennessee, and any other venue is hereby waived.

16) **TERM** the term of this agreement shall be for one (1) year and shall automatically renew for successive one (1) year periods; provided, however, that this agreement may be terminated at any time by giving 30 days prior written notice. Notice will be mailed certified return receipt requested by US Mail only. Contractor will not pay invoices received from Carrier without the above –mentioned items. It is the Carrier’s responsibility to provide this information in a timely fashion. Carrier will not be paid until Contractor is paid without exception. Attention to all of the above will expedite this process.

Please sign and return to Avant Garde Auto Logistics LLC via email ([info@agal.com](mailto:info@agal.com))

By checking this box, you are agreeing to the Terms and Conditions outlined in this Agreement.

<b>TODAYS DATE:</b>	
<b>CARRIER NAME:</b>	
<b>AUTHORIZED SIGNATURE:</b>	

LEGAL DIGITAL SIGNATURE- Typing your name in the space provided is the same as signing this document. By signing you are certifying you are an authorized legal representative for the Carrier.



# Terms of Payment Form

Avant Garde Auto Logistics LLC \* 278 Doug Warpoole Rd #301A, Smyrna, TN 37167 \* 615.984.4261 \* Email: info@agal.com

Per our sub-contractor agreement, Carriers are not paid until we are able to invoice (which in most cases is 30 days from when we receive your proof of delivery and invoice). However, we do have a quick pay option which means that your check will go out within five business days of the receipt of your proof of delivery and invoice at a 5% discount. Please select the terms from the options below that will suit your situation best, sign the form and fax it back to us.

All payments are made by check. WE DO NOT DO COMCHECKS. Five-day invoices are processed within five business days and mailed via standard mail, and requests for express delivery are accepted with the understanding that the amount of express postage will be deducted from the final payment.

**WE MUST RECEIVE A SEPARATE TERMS OF PAYMENT FORM WITH EACH LOAD YOU HAUL IN ADDITION TO YOUR INVOICE.**

All five-day quick pays are paid only if the delivery was made in a reasonable time frame and the vehicle is free of any transport damage and all terms and conditions were met.

PLEASE CHECK WITH PAYMENT OPTION YOU WOULD PREFER:

- I choose to receive payment via standard terms (about 30 days from the time I submit my completed delivery paperwork and invoice) via standard mail.
- I choose for my payment to be sent out within five business days from the time I submit my completed delivery paperwork and invoice for a five percent discount off the price of the submitted invoice via STANDARD MAIL
- I choose for my payment to be sent out within five business days from the time I submit my completed delivery paperwork and invoice for a five percent discount off the price of the submitted invoice via FEDERAL EXPRESS STANDARD NEXT DAY. There will be an extra charge of \$20.00 for this option.

TODAYS DATE:	
CARRIER NAME:	
AVANT GARDE AUTO LOGISTICS ORDER #	
PRINT NAME	
AUTHORIZED SIGNATURE:	

LEGAL DIGITAL SIGNATURE-Typing your name in the space provided is the same as signing this document. By signing you are certifying that you are an authorized legal representative of the carrier.





# Release of Liability Waiver

Avant Garde Auto Logistics LLC \* 278 Doug Warpoole Rd #301A, Smyrna, TN 37167 \* 615.984.4261 \* Email: info@agal.com

## WORKERS COMPENSATION

IF PROOF OF WORKER'S COMPENSATION HAS NOT BEEN PROVIDED TO AVANT GARDE AUTO LOGISTICS, THE FOLLOWING FORM IS REQUIRED!

I certify UNDER PENALTY OF PERJURY that:

Who is a Carrier of Freight performing transportation services primarily consisting of automobiles and light trucks originated and designated by Avant Garde Auto Logistics LLC, that I am exempt from carrying worker's compensation coverage for the following reasons:

- I am an Independent Contractor as defined by the State of Tennessee and pursuant to the requirements outlined in the Tennessee Workers Compensation Act. I certify under penalty of law that I meet ALL of the following requirements:
- I am free from the control and direction in the performance of services from Avant Garde Auto Logistics (meaning I am NOT REQUIRED to work for Avant Garde Auto Logistics ONLY)
- I am customarily engaging in an independent trade, occupation, profession, or business related to the services performed.
- I do not have ANY employees (full or part time) as defined by the Worker's Compensation Act.

PLEASE REFER TO THE FOLLOWING WEB SITE FOR COMPLETE INFO ON THE TENNESSEE WORKER'S COMPENSATION LAW OR IF YOU NEED FURTHER ASSISTANCE.

<https://www.tn.gov/workforce/injuries-at-work/available-resources/redirecr-available-resources/a-beginner-s-guide-to-tn-workers--comp.html>

AUTHORIZED  
SIGNATURE

TODAYS  
DATE:

LEGAL DIGITAL SIGNATURE-Typing your name in the space provided is the same as signing this document. By signing you are certifying you are an authorized legal representative for the Carrier.



# Load Request Form

Avant Garde Auto Logistics LLC \* 278 Doug Warpoole Rd #301A, Smyrna, TN 37167 \* 615.984.4261 \* Email: info@agal.com

- Driver must utilize the V-TAS application from their electronic device. Dispatch can assist with set up if you have any questions on how to use. All Consignee signatures must be accompanied by the typed name of the person signing on the application.
- Avant Garde Auto Logistics, LLC must be contacted immediately by a representative of your company if a vehicle will not load or drop on the dates specified below. Failure to notify Avant Garde Auto Logistics, LLC of a canceled order will result in a 10% charge.
- Driver MUST contact both PICK UP AND DELIVERY parties to update them with accurate information and ETA
- PRICE INFORMATION MUST NOT BE SHARED WITH CUSTOMERS
- Driver must verify all vehicle information. If there are any discrepancies, please call our office immediately! Do not pick-up unauthorized vehicles!
- DO NOT RE-ASSIGN OR BROKER OUR FREIGHT
- A 20% penalty may be charged to your company if these conditions are not met for each and every vehicle.

ORDER #		ORIGIN	
CARRIER NAME		DESTINATION	
DISPATCH CONTACT		DRIVER FULL NAME	
DISPATCH PHONE#		DRIVER PHONE#	
DISPATCH EMAIL		DRIVER EMAIL	

PICK UP DATE: \_\_\_\_\_ DELIVERY DATE: \_\_\_\_\_

By checking this box, you are agreeing to the Terms and Conditions outlined above as well as you agree to the Terms and Conditions in the Avant Garde Auto Logistics, LLC "Sub-Contractor" Agreement.

Authorized Signature		Today's Date	
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LEGAL DIGITAL SIGNATURE-Typing your name in the space provided is the same as signing this document. By signing you are certifying you are an authorized legal representative for the Carrier.

**SUBHAULER AGREEMENT**

**ADDENDUM 1**

In respects to Motor Truck Cargo Insurance, Subcontractor agrees to the following terms and conditions related to the transport and/or storage of new motor vehicles. A new motor vehicle being defined as never having the title or registration transferred from a manufacturer, distributor, or dealer to an ultimate customer.

The extent and classification of any damage occurring to a new motor vehicle while the motor vehicle is in Subcontractors custody shall be made by the shipper, and the shipper shall be the sole judge as to the damage category, including but not limited to Constructive Total Loss, or Diminished Value.

Subcontractor agrees that they are financially responsible for any loss involving Constructive Total Loss or Diminished value whether their insurance carrier provides coverage for these exposures or not and agrees to reimburse Carrier for full valuation of a new motor vehicle as described above.

By signing below the Subcontractor agrees to this Addendum. The person signing this Addendum on behalf of the Subcontractor also agrees that they are either an owner, officer or have been authorized to enter into agreements on behalf of the subcontractor.

**Broker:**

**Avant Garde Auto Logistics, LLC**

**SUBCONTRACTOR:**

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

**Authorized By:** \_\_\_\_\_

LEGAL DIGITAL SIGNATURE-Typing your name in the space provided is the same as signing this document. By signing you are certifying you are an authorized legal representative for the Carrier.

# Request for Taxpayer Identification Number and Certification

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

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

Print or type. See Specific Instructions on page 3.	<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 <b>one</b> of the following seven boxes.		<b>4</b> Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
	<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		Exempt payee code (if any) _____
	<input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ <b>Note:</b> Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is <b>not</b> disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.		Exemption from FATCA reporting code (if any) _____
	<input type="checkbox"/> Other (see instructions) ▶ _____		<small>(Applies to accounts maintained outside the U.S.)</small>
	<b>5</b> Address (number, street, and apt. or suite no.) See instructions.		Requester's name and address (optional)
<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>											
				-			-				
<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.