



## **CARRIER REGISTRATION INSTRUCTIONS**

The outline below is provided to assist you in completing the Contract Carrier Registration Process for Butler Logistics, Inc. Please note that all items listed below are required to complete the registration process. Additionally, any items not on file may cause delays in the processing of invoices and are considered a prerequisite to payment. Should you have any questions about the registration process or your company's status please contact us.

### **I. All Freight Bills Must Be Supported by the Following Documents:**

Note 1: All Signed and Unsigned Bills of Lading and Receipts are to be returned to [ratecons@butlertransport.com](mailto:ratecons@butlertransport.com)

Note 2: Please check with your representative to ensure acceptance. Several Customers require Original Documents (Bills of Ladings and Receipts) as a prerequisite to freight bill processing and payment.

Note 3: To insure prompt payment, please reference the unique Order Number assigned to the shipment on your invoice.

### **II. Insurance Requirements:**

Minimum Insurance Requirements to meet Contract Carrier Agreement Obligation are:

|                         |                   |
|-------------------------|-------------------|
| CARGO INSURANCE:        | \$100,000.00      |
| AUTO LIABILITY:         | \$1,000,000.00    |
| WORKMEN'S COMPENSATION: | Statutory Minimum |

The certificate must name Butler Logistics, Inc. as a certificate holder subject to a thirty (30) day cancellation notice.

Please state on the certificate if any commodities or perils are excluded from the policy.

Please note: Butler Logistics, Inc. should be notified in writing of any changes in your insurance coverage and/or status as they occur, or if there are any products that may be excluded from coverage, or when adequate insurance coverage may not exist.

NOTE: A 6% non-refundable penalty may be charged for non-compliance with insurance requirements.

### **III. Contract Carrier Agreement (signed without exception or notation).**

### **IV. Certificate of Carrier Contract Operating Authority.**

### **V. Form W-9 (completed and signed).**

### **VI. DOT Safety Rating Certificate -"Satisfactory" Rating Required.**

### **VII. SCAC Certificate Letter of Registration.**

Thank you for choosing Butler Logistics, Inc. and for your timely delivery of this load. Please call us in the future when your trucks are empty.

Butler Logistics, Inc.

## **BROKER-CARRIER AGREEMENT**

Agreement made and entered into this \_\_\_\_\_ day of \_\_\_\_\_, 202\_\_ by and between BUTLER LOGISTICS, INC., an authorized broker under License No. MC-831613 (Sub 1), hereinafter referred to as BROKER, and \_\_\_\_\_ an authorized for-hire interstate motor carrier of property under License No. MC-\_\_\_\_\_ (Sub \_\_\_\_\_) hereinafter referred to as CARRIER.

WITNESSETH:

WHEREAS, BROKER and CARRIER desire to fix their respective duties as to CARRIER'S services to BROKER, and to agree upon a schedule of rates and charges therefor.

NOW THEREFORE, in consideration of the foregoing and mutual promises and covenants herein stated, the parties agree as follows:

(1) BROKER will at times engage CARRIER to transport freight, and CARRIER shall promptly transport the freight when and wherever called upon, within the limits of its equipment and facilities, within the scope of operations authorized by the Federal Motor Carrier Safety Administration under docket number MC-\_\_\_\_\_, copy (copies) of which is annexed hereto as "Appendix A". CARRIER acknowledges that there is no promise made by BROKER as to the number of loads or a minimum number of loads or a minimum amount of freight that BROKER will tender to CARRIER.

(2) The CARRIER will provide the BROKER with a specialized service distinctly tailored to meet the BROKER'S particular transportation needs, including but not limited to type of equipment, pallet exchange program(s), short notice truck availability, irregular route service, multiple stops, load prioritizing, delivery performance reporting, scheduling and peak season volumes. The CARRIER shall supervise and train its employees and drivers in the special handling of the commodities transported under this Agreement. CARRIER acknowledges that all shipments contemplated by this Agreement and the services it is providing BROKER herein are those of a contract carrier and not of a common carrier. Similarly, any use of bill(s) of lading, or other freight document(s) referring to "common carrier" and/or "tariffs" shall not alter the contract relationship created hereunder between the parties. Furthermore, the rules, rates and charges in this Agreement will apply to the exclusion of all other rules, rates or charges published between the same points, and the same routes, in CARRIER'S common carrier tariff or publication, if any.

(3) Rates and charges for commodities transported under this Agreement shall be as agreed to between the parties hereto in writing and are to be contained in a rate schedule of applicable or minimum rates and charges prepared and Issued by CARRIER and acknowledged by BROKER and attached to this Agreement as MOTOR Contract Rate Schedule "A", copy (copies) of which are annexed hereto as "Appendix B". The parties may modify or change such rates from time to time, to meet specific shipping schedules, by written addendum which may be executed by use of facsimile machine or other similar electronic transmission device, and said document shall be annexed hereto as an Addendum to "Appendix B". Such schedule shall also contain the conditions of, and charges for, any additional or accessorial charges which may be required or performed.

(4) CARRIER represents and warrants that it has and shall maintain a "Satisfactory" safety fitness rating, or its equivalent, issued by the Federal Motor Carrier Safety Administration. CARRIER shall immediately notify BROKER if and when CARRIER is issued a safety fitness rating that is less than "Satisfactory," or the equivalent of a "Satisfactory" safety rating under any successor rating methodology adopted by the Federal Motor Carrier Safety Administration. CARRIER further represents and warrants that all drivers utilized by CARRIER in the performance of this Agreement are competent and properly licensed drivers, are fully qualified pursuant to all applicable federal and state regulations, and are fully informed concerning their responsibilities for the protection and care of the involved lading. CARRIER is and at all times shall remain an Independent Contractor, and agrees to pay the involved driver's salary and to be responsible for worker's compensation coverage and all taxes (state and federal) based on said salary. No driver, employee, worker, or agent provided by CARRIER shall be deemed BROKER's employee or a co-employee, and all such persons shall be and remain under the exclusive direction and control of CARRIER. Although BROKER may at times provide information to CARRIER necessary to meet the needs of BROKER's customers, CARRIER agrees to be solely responsible for determining the manner, means, and methods of performing the work required under this Agreement. CARRIER agrees to provide and to furnish all necessary fuel, oil, gasoline, tires and repairs for the operation of said equipment and to pay all expenses incidental to such operation. CARRIER agrees that in no instance shall BROKER, the shipper or receiver be responsible for any of the above payments. CARRIER represents and warrants that all equipment used to transport freight tendered

by BROKER shall be well-maintained, safe and fully meet all applicable state and federal regulations. CARRIER represents that the transportation rendered hereunder will be performed without violating any rules or regulations of any local, state or federal regulatory bodies having jurisdiction over the operation of said vehicle, including but not limited to, the U.S. Department of Transportation and the Federal Motor Carrier Safety Administration.

(5) BROKER warrants that it will pay CARRIER the net transportation charges provided for in "Appendix B", with Addendums thereto, within thirty (30) days of receipt of CARRIER'S freight bill only upon presentation by CARRIER of a complete original bill of lading and all associated delivery receipts signed by the receiver without exception or notation. Each freight bill submitted by CARRIER shall contain the trip number assigned to shipment by BROKER and a signed Load Confirmation Form prior to any payment being rendered by BROKER. Compensation paid under this agreement may be withheld in whole or in part by BROKER to satisfy claims or shortages arising out of this or prior agreements, or to satisfy advances made or pallet shortages, to or on behalf of, CARRIER. CARRIER shall have no lien for the retention of freight to secure payment of freight charges. CARRIER agrees that no penalties or interest will be assessed to BROKER. Overcharges and/or undercharges must be reported to the other party within twelve (12) months of the date of the original freight bill, and not after. CARRIER agrees to look solely to BROKER for payment of freight charges and waives any and all rights to seek or demand payment from BROKER's shippers, customers, or consignees.

(6) CARRIER agrees to expeditiously transport and deliver without loss, damage, injury or delay the freight tendered by BROKER to CARRIER to the identified receiver at the time specified or, if no time is specified, then within a reasonable time. CARRIER assumes liability to BROKER for loss, damage, injury, or theft of the cargo, or delay in performing under this Agreement. CARRIER, by accepting the shipment, acknowledges that the cargo is in good condition. CARRIER's liability for cargo loss, damage, delay, or theft shall be as described in the provisions of 49 U.S.C. §14706 (Carmack Amendment), except to the extent modified by this Agreement. The Parties do not agree to released value rates or any other limitations on cargo liability, and any provision of a bill of lading, tariff, rules circular, receipt, or other shipping document or any other document purporting to set a released value or other limitation of cargo liability shall be invalid unless expressly agreed to by BROKER in a writing separate from any bill of lading issued by CARRIER or a Third Party. If a shipment or any part thereof is rejected, lost, stolen, damaged, or destroyed, CARRIER shall pay to BROKER the full value of the cargo rejected, lost, damaged, or destroyed, plus all taxes, fees, and other charges of any kind or nature, including but not limited to prepaid shipping costs, any price difference of replacement goods, storage, rework/transportation charges, replacement cargo transportation costs, and other damages arising from delay due to loss, damage, injury, or theft of the cargo. The obligations hereunder belong to the CARRIER, and are CARRIER's obligation regardless of whether its insurance carrier honors or denies the claim. Denial of a claim by CARRIER's insurer shall not release CARRIER of its obligations herein.

(7) CARRIER represents and warrants that at all times during the performance of this Agreement CARRIER has in full force and effect the following insurance policies:

- A. Motor Truck Cargo Insurance with a minimum limit of \$100,000.00 per occurrence or an amount equal to CARRIER's liability under this Agreement for loss, damage, or theft to cargo.
- B. Comprehensive Automobile and Truck Liability Insurance with limits of not less than \$1,000,000.00 combined single limit per occurrence for bodily injury and property damage, insuring all vehicles used by CARRIER in the performance of this Agreement, whether or not such vehicles are owned, leased, non-owned, or hired.
- C. Comprehensive General Liability insurance with limits of not less than \$1,000,000.00 for bodily injury and property damage.
- D. Workers' Compensation Insurance as provided for by the applicable state law.

CARRIER shall deliver to BROKER a Certificate of Insurance evidencing the above coverages upon execution of this Agreement and whenever requested by BROKER. CARRIER shall notify BROKER of any cancellation or material changes to the insurance policies required herein at least 30 days prior to the effective date of the cancellation or changes. CARRIER shall provide BROKER with true and accurate copies of any of CARRIER's insurance policies upon request by BROKER.

(8) The parties acknowledge that: (a) CARRIER and the involved shipper will execute a separately signed agreement (bill of lading) at the time of loading property executed in the name of the CARRIER, (b) the separately signed agreement will contain all the essential provisions of a bill of lading, (c) at the signing of said agreement,

CARRIER will obtain instructions concerning all his essential duties, including specification on the bill of lading of the temperature to be maintained during transportation, (d) on loads involving perishable commodities, CARRIER is responsible to determine that the commodities are properly precooled before loading and in the event the commodities are not properly precooled, CARRIER shall either refuse to load said commodities or will immediately contact BROKER for further instructions and (e) the shipper will promptly load and release the truck to provide ample time for CARRIER to meet the receiver's reasonable expectations for arrival time. CARRIER agrees that under no circumstances shall BROKER be listed as the motor carrier any bill of lading, and agrees that the listing of BROKER as the motor carrier on any bill of lading is a scrivener's error that shall not alter the relationship of BROKER and CARRIER or relieve CARRIER of any of its obligations hereunder or by law.

(9) CARRIER agrees to indemnify and defend BROKER, to the greatest extent permitted by law, for any loss, damage, expense, judgment, or settlement, including payment of attorneys' fees and litigation expenses as they accrue, arising from: 1) any breach of this Agreement by CARRIER; 2) injury or death to any person, or any property damage, alleged to have been caused in whole or in part by CARRIER's negligence or willful conduct or the negligence or willful conduct of any driver or other person provided by CARRIER; or 3) CARRIER's failure to comply with applicable federal, state, or local laws or regulations. CARRIER further agrees to hold BROKER harmless for: (a) loss of, or damage to CARRIER'S equipment, (b) loss resulting from injury including, sustained by CARRIER or by any employee of CARRIER, or by any person while acting in the capacity of the driver or helper in connection with the operation of the equipment utilized herein (the provisions of this subparagraph 9 shall include the payment by CARRIER of any workmen's compensation benefits, unemployment compensation, as well as any additional benefits paid under "No Fault" any "Personal Injury Protection" laws in any state), (c) any bodily injury, property damage or cargo loss including the defense of any lawsuit therefrom, arising out of the maintenance, use, or operation of the motor vehicle equipment utilized by CARRIER herein and (d) negligence, incompetence, or dishonesty of CARRIER or CARRIER'S agents or employees. CARRIER shall pay all cost, expenses and attorneys' fees which may be expended or incurred by BROKER in enforcing this Agreement, or any provision thereof, or in exercising any right of remedy of BROKER against the CARRIER or any litigation incurred by BROKER because of any act or omission of CARRIER under this Agreement.

(10) Notwithstanding any provision contained herein which might be construed otherwise, CARRIER understands and agrees that CARRIER is the principal party involved in the transportation of all loads contemplated by this Agreement and that BROKER does not have any care, custody or control of CARRIER'S action or equipment and that BROKER shall not be held liable for such. CARRIER acknowledges that it is solely responsible for the safe keeping of all loads contemplated herein and should any damage or shortage occur to the load while in CARRIER's possession, CARRIER accepts full responsibility for same. It is further agreed that BROKER shall not be liable or responsible to anyone for the operation, maintenance, or control of CARRIER'S equipment nor shall BROKER be liable or responsible for any violation of traffic regulations, load weight limitations, or rules, regulations, or laws which pertain to or affect the transportation of the property contemplate herein.

(11) CARRIER shall not subcontract or assign any portion of their duties to transport all shipments contemplated by this Agreement, and all transportation conducted pursuant to this Agreement shall be conducted under CARRIER's operating authority.

(12) Upon the execution of this Agreement, and for a period of two years after termination, CARRIER shall not solicit business from any customer of BROKER where (1) the availability of such business first became known to CARRIER through BROKER; (2) CARRIER was introduced to BROKER's customer through BROKER; or (3) the shipment of BROKER's customer was first tendered to CARRIER by BROKER and CARRIER had no direct business relationship with BROKER's customer prior thereto. The names of BROKER's customers and all information used by BROKER in servicing its customers, such as pricing, routes, employee names, agents, etc., are confidential trade secrets belonging to BROKER and shall be kept confidential by CARRIER. In the event of CARRIER's breach of this paragraph (12), BROKER shall be entitled to an accounting of all revenue received by CARRIER as the result of the breach, and CARRIER shall disgorge all such revenue to BROKER. BROKER shall be entitled to, in addition to money damages as set forth above, injunctive relief and BROKER's attorneys' fees and litigation costs.

(13) It is mutually agreed that the relationship hereby created between the parties to this Agreement is that of separate and independent contractors, is not that of employer-employee and neither CARRIER, nor its employees, are employees of or agents for the BROKER. Similarly, it is understood and agreed by CARRIER that BROKER is an independent contractor, is not a carrier and is not the agent for CARRIER, the shipper nor the receiver.



(14) BROKER reserves the right to utilize other carriers to insure prompt and efficient service to its customers. Nothing contained herein or otherwise implied shall limit BROKER'S right to hire additional carriers from time to time as it sees fit at its sole discretion.

(15) This Agreement by mutual agreement, cancels and replaces any and all previous agreements between the parties concerning the subject matter herein. All prior discussions, understandings, negotiations, and agreements are merged herein.

(16) This Agreement constitutes the entire agreement between the parties and may not be amended unless accomplished by writing, signed by both parties hereto, and no provision or requirement in this Agreement shall be considered waived unless a waiver is expressly endorsed hereon or attached hereto.

(17) This Agreement shall take effect on the date of signing, and shall remain in effect for a period of one (1) year from date, and from year to year thereafter, subject to the right of either party hereto to cancel or terminate this Agreement at any time upon not less than thirty (30) days written notice of either party to the other. Rights of the parties accrued during the term hereof shall not be affected by any termination hereof.

(18) CARRIER and Broker agree to maintain their records of transportation performed pursuant to this Agreement, and to preserve this Agreement, for a period of not less than three (3) years following the last shipment transported by Carrier.

(19) Any and all controversies arising out of, or relating to, this Agreement, including but not limited to claims for damages or recession, or both, that cannot be settle by agreement of the parties shall be adjudicated pursuant to the terms of this Agreement. The Parties consent to the jurisdiction of the Courts of the State of Kansas or the federal courts located in the State of Kansas for all purposes in connection with such controversies. The parties further consent and agree that venue in all such cases shall lie in the court of appropriate jurisdiction in the County of Wyandotte, Kansas, or the federal district court whose jurisdiction encompasses the County of Wyandotte, Kansas. The parties consent that any process or notice of motion or other application to said courts may be served by certified mail, return receipt requested, or by personal service, or in such other manner as may be permissible under the rules of the applicable court, provided a reasonable time for appearance is allowed. The parties further agree that legal proceedings must be instituted within twelve (12) months of the date of the occurrence of the claimed breach, and that the failure to institute proceedings within such time period shall constitute an absolute bar to the institution of any proceedings and a waiver of all claims.

(20) This Agreement has been executed in duplicate and each executed by their duly authorized representative on the day and year first written above. A facsimile or similar electronic transmission of this Agreement, when signed by both parties, will be deemed for all purposes an "original" document, admissible in any legal arbitration, mediation or administrative proceeding between the parties.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed by their duly authorized representatives on the day and year first written above.

CARRIER:

BROKER:

CARRIER: \_\_\_\_\_

BUTLER LOGISTICS, INC.

BY \_\_\_\_\_

BY \_\_\_\_\_

PRINT NAME \_\_\_\_\_

PRINT NAME: Bob Farrell

TITLE \_\_\_\_\_

TITLE: Director of Logistics

WITNESS \_\_\_\_\_

WITNESS \_\_\_\_\_

**CARRIER'S CERTIFICATE OF COMPLIANCE**

Carrier hereby affirms that it has programs designated and procedures in place so that none of its motor vehicles shall be operated by a driver while under the influence of a controlled substance (or alcohol) as defined in 102(6) of the Controlled Substance Act, 21 U.S.C. 802 (6). Furthermore, all of Carrier's drivers who operate commercial motor vehicles are required to have no more than one driver's license in compliance with 49 C.F.R. 383.21.

The undersigned, as owner, lessee or authorized representative of owner of lessee, of the Carrier as identified below, hereby certifies that it has not been used for the transportation of Hazardous Materials within the meaning of 49 U.S.C. 1802 or Solid Waste within the meaning of 42 U.S.C. 6903 and that it is fully suitable for use in the transportation of any Food, Food Additive, Drug, Cosmetic or Device within the meaning of those terms as used in 21 U.S.C. 321.

Carrier must abide by all food safety requirements, which include but are not limited to: not transporting food in vehicles that have been used to transport waste, refuse, or garbage, and maintaining the seal integrity or chain of safety of the load. If any of these or other commonly accepted food safety requirements are violated which result in the product being compromised or deemed non-saleable the Carrier will be liable for the full value of the load and any other losses suffered by the shipper, consignee, or Broker.

On behalf of the shipper, consignee and broker interests, to the extent that any shipments subject to this Agreement are transported within or through the State of California, Carrier warrants that it shall only utilize equipment which is in full compliance with the California Air Resources Board (ARB) rules including but not necessarily limited to the CA Truck and Bus Regulations, Greenhouse Gas (SmartWay) Regulation, and The Transport Refrigeration (TRU) Rule. Carrier shall be liable to Broker for any penalties, or any other liability, imposed on Broker because of Carrier's use of non-compliant equipment. Carrier's warranty extends to Carrier and any other carriers hired or brokered by Carrier.

CARRIER:

CARRIER \_\_\_\_\_

BY \_\_\_\_\_

PRINT NAME \_\_\_\_\_

TITLE \_\_\_\_\_

WITNESS \_\_\_\_\_

**CONTRACTOR'S WAIVER OF LIABILITY AND HOLD HARMLESS AGREEMENT**

1. I, \_\_\_\_\_ (hereinafter referred to as Contractor), to the greatest extent permitted by law, shall indemnify, defend, hold harmless and hereby release, waive, discharge and covenant not to sue, Butler Logistics, Inc., its partners, subsidiaries and affiliated companies of each of them and their respective officers, agents, servants, or employees (hereinafter referred to as Releasees) from any and all liability, claims, demands, actions and causes of action whatsoever arising out of or related to any loss, damage, or injury, including death, that may be sustained by me, or any of the property belonging to me, while completing the requirements associated with the Contract Carrier Agreement (hereafter referred to as Services) between Contractor and Releasees, or while in, on or upon the premises where the Services are being conducted.
2. I am fully aware of the risks involved and hazards connected with the Services and I hereby elect to voluntarily participate in said Services with full knowledge that said Services may be hazardous to me and my property. I voluntarily assume full responsibility for any risks of loss, property damage or personal injury, including death, which may be sustained by me, or any loss or damage to property owned by me, as a result of being engaged in such Services.
3. I further herby agree to indemnify and hold harmless the Releasees from any loss, liability, damage or costs, including court costs and attorney fees, which they may incur due to my participation in said Services.
4. I understand that Butler Logistics, Inc. does not maintain any insurance policy covering any circumstance arising from my participation in this Services or any activity associated with or facilitating that participation. As such, I am aware that I should review my personal insurance portfolio to ensure the adequacy of coverage for any and all losses which may occur.
5. It is my express intent that this Contractor's Waiver of Liability and Hold Harmless Agreement shall bind the members of my family and spouse, if I am alive, and my heirs, assigns and personal representative, if I am deceased, and shall be deemed as a release, waiver, discharge and covenant not to sue the above-named Releasees. I herby further agree that is Waiver of Liability and Hold Harmless Agreement shall be construed in accordance with the laws of the State of Kansas.
6. In signing this release, I acknowledge and represent that I have read the foregoing Contractor's Waiver of Liability and Hold Harmless Agreement, understand it and sign it voluntarily as my own free act and deed; no oral representations, statements, or inducements, apart from the foregoing written agreement, have been made; I am at least eighteen (18) years of age and fully competent; and I execute this release for full, adequate and complete consideration fully intending to be bound by same.

CONTRACTOR:

CONTRACTOR \_\_\_\_\_

BY \_\_\_\_\_

PRINT NAME \_\_\_\_\_

TITLE \_\_\_\_\_

WITNESS \_\_\_\_\_

## Request for Taxpayer Identification Number and Certification

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

|   |  |   |
|---|--|---|
| Print or type<br>See Specific Instructions on page 2. | Name (as shown on your income tax return)  |   |
|   | Business name/disregarded entity name, if different from above   |   |
|   | Check appropriate box for federal tax classification:<br><input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate<br><input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶<br><input type="checkbox"/> Other (see instructions) ▶ |   |
|   | <input type="checkbox"/> Exempt payee  |   |
|   | Address (number, street, and apt. or suite no.)<br>City, state, and ZIP code<br>List account number(s) here (optional)   | Requester's name and address (optional) |

### Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

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

|                                |  |  |  |  |  |  |  |  |  |
|--------------------------------|--|--|--|--|--|--|--|--|--|
| Social security number         |  |  |  |  |  |  |  |  |  |
|                                |  |  |  |  |  |  |  |  |  |
| Employer identification number |  |  |  |  |  |  |  |  |  |
|                                |  |  |  |  |  |  |  |  |  |

### 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).

**Certification Instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 4.

Sign  
Here

Signature of  
U.S. person ▶

Date ▶

### General Instructions

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

#### Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

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

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

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

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