



Star Freight

Star Freight LLC Carrier Setup Package

**1395 S. Marietta Parkway
Building 400, STE 212
Marietta, GA 30067
404-902-6012**

The Star Freight network covers a diverse geographic area and freight services providing excellent opportunities for our carrier partners in flatbed, van, reefer van, LTL, intermodal and Rail truck loads each day.

To be available to have the opportunity to haul for Star Freight LLC – simply fax your information, including the attached carrier profile to **404-953-6050** or **email it to your broker representative**.

Please include the following **required** information:

- W-9
- Operating Authority
- Insurance certificate naming Star Freight LLC. as a certificate holder (address above)
- Accts Payable contact and address
- SCAC code (standard carrier alpha code), if you have one
- Signed Contact
- Rate information for your company's freight/fleet coordinators
- Customer and Banking references

Star Freight Logistics is eager to do business with all carriers, big and small. Our web site is user-friendly and available 24/7. While it's easy to navigate, we're happy to provide training to find loads and post available trucks, making your time on Star Freight Logistics the most productive it can be.

Make Star Freight Logistics at Star Freight LLC your first choice whenever you're looking for freight, and we will do everything we can to get your trucks loaded and keep the wheels turning!

Send e-mail to capacity@starfreight.com for more information.



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 404-902-6012

Carrier Profile

Fax to 404-953-6050

How did you find out about us? Truckstop.com DAT Getloaded.com Referral Other:

Company Name:

Physical address:

SCAC Code:

MC #:

Carrier Freight/Fleet Coordinator Name:

(first)

(last)

Phone:

Fax

Email

Award Confirmations sent via (choose one): e-mail Fax

After Hours phone number:

Number of tractors:

Equipment Available: Enter the number of units available for each type of equipment.

Equipment	Tractor	Dbl Drop	Flatbed	Retract Curtain	Step Deck	Side Kit	Straight Truck	Van	Ref Van	Dry Bulk	Tanker
26ft											
30ft											
45ft											
48ft											
53ft											
Hot Shot											
Multi Axle											
Stretch											
Air Ride											
Other											

Tarps:

4ft. 6 ft.
 8 ft. None

Other:

Straps Chains Coil Racks

Vans:

Logistic Posts Tie Downs ETRAC

LTL Capabilities:

Van Flatbed Hot Shot Other

Authorities:

USA Canada Mexico



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Certifications:

- Minority Certification
 HAZMAT
 Fast
 C-TPAT
 CSA
 ISO
 Radio Active
 ACE
 PIP

Rate Contact and Reference

Rate Person:	
Physical Address:	
Phone/Cell/After-hours:	
Fax:	
e-mail:	

Customer Reference:	
Name:	(first) (last)
Phone:	

Your accounts payable information: Also, if you use a factoring company please send letter of assignment. THIS INFO IS REQUIRED.

Name (Required):	(first) (last)
Phone (Required):	
Fax (Required):	
E-mail (Required):	
REMIT to address (Required):	



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For billing and payment information, please visit the carrier homepage of StarFreight.com.

Our corporate/billing address:

Star Freight LLC
P. O. Box 770850
Winter Garden, FL 34777
Fax: 407-347-5946

To ensure prompt payment of carrier invoices, please ensure carrier invoices are submitted based on the INVOICE AND PAYMENT PROCESSING INSTRUCTIONS attached.

Thank you



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Marietta, GA 30067
404-902-6012

INVOICE AND PAYMENT PROCESSING INSTRUCTIONS

In order to receive prompt payment, an invoice must be submitted for each load transported. If any of the following requirements cannot be met, or you are uncertain, please follow up by contacting the Accounts Payable Department at ap@starfreight.com or 407-347-5945.

Invoice Requirements

Please include the following **legible** information:

- ✓ Invoice
- ✓ Load Confirmation
- ✓ Signed Bill of Lading and/or Proof of Delivery (as noted at the time of dispatch)
- ✓ Additional requirements (as noted at the time of dispatch)

Invoice Submission Procedure

Invoices may be submitted one of three methods:

- E-mailed as an attachment to ap@starfreight.com
- Faxed to 407-347-5946
- Mailed to:
Star Freight LLC
Attn: Accounts Payable
P.O. Box 770850
Winter Garden, FL 34777

Submission guidelines:

- If you fax or email the document please mail the originals for our files
- **Submit one invoice for each load transported**

Invoice Factoring

In order for a factoring company or lender to be entitled to receive payment, a notification of assignment (a written document, signed by the carrier and third party) must be submitted to ap@starfreight.com or faxed to 407-347-5946. The authorization will remain in effect until Star Freight LLC is notified in writing.

Contact Information

If you have any questions, comments or concerns related to our invoice and payment processing procedures, please contact the Accounts Payable Department at ap@starfreight.com .



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Marietta, GA 30067
404-902-6012

Broker Carrier Transportation Agreement

Star Freight LLC, A licensed Transportation Broker in Interstate and Interstate Commerce, ("Broker"), and _____, a licensed Contract Carrier, ("Carrier"), in consideration of the mutual promises herein contained and Commencing on ____/____/____ ("Effective"), Agree.

SERVICES, Carrier shall provide Transportation Services as an Independent Contractor as requested by broker. Broker and Carrier agree to a Minimum of one (1) shipment per year under this Agreement. Services shall be performed in Compliance with all applicable State and Federal Laws and Regulations.

CHARGES, Charges for Services shall be determined on a load by load basis, and Carrier represents and Warrants that there are no other Rates, Charges Tariffs of Classifications applicable to Shipment or related Services under this Agreement. Carrier agrees not to Bill or Accept Payment from Shipper or Consignee of Third Party for Services rendered hereunder.

PAYMENT, Broker shall pay for Services within (30) Days of receipt of an Original Shipping Document signed by the Consignee showing completion of Shipment. Broker may withhold payment to satisfy claims for loss of damaged property or shortages, or advances to or payments made on behalf of Carriers, for the shipment being settled for any shipment under this Agreement.

BILL OF LADING, Shipments are by this Agreement. If the Terms of the Bill of Lading issued on a Shipment moving hereunder conflict with the provisions of this Agreement, then this Agreement Shall control. All references to rates, charges of governing tariffs of classifications in a Bill of Lading on a shipment moving hereunder are ineffective.

INSURANCE, Carrier shall Maintain at its own expense Commercial liability and automobile liability insurance with a minimum liability limit of \$1,000,000 per occurrence for personal injury and property damage, and providing for a deductible no greater than \$1,000 and cargo liability insurance with a minimum limit of \$100,000 per shipment providing for deductible no greater than \$1,000. Carrier also agrees to obtain any additional insurance which may from time to time be required on specific loads and as agreed between Broker and Carrier. Carrier shall deliver to Broker a Certificate naming Broker as an Additional insured under the aforementioned coverage prior to providing any services under this Agreement. Carrier further agrees to maintain Workers Compensation Coverage on its Employees as required by law. Should Carriers aforementioned policies be canceled, Carrier agrees to inform Broker in writing immediately. Carrier agrees to maintain above insurance with an admitted insurance carrier that has a quality financial rating of "A-" or better.

IDEMNIFICATION, DUTY TO DEFEND AND HOLD HARMLESS, Carrier agrees to defend indemnity and hold harmless Broker from and against any and all fines, penalties, claims costs, and expenses, including the cost of litigation and attorney fees, for regulatory violation property damage, cargo loss, death or injury to a person arising out of or in any way connected with Carriers performance of Breach of this Agreement. Carrier's duties under this paragraph shall survive termination of this Agreement.

TERMS, either party may terminate this Agreement at will upon (30) days prior written notice. If either Party materially breaches Agreement, files Bankruptcy, is adjudicated Bankrupt, makes an assignment for the benefit of creditors, is insolvent, has a receiver appointed of sell all of substantially all of its assets, the other party may terminate this agreement at any time.

Broker Carrier Transportation Agreement TECHNICAL TERMS,

Successors and assigns of the parties shall be bound by this Agreement. Carrier may not assign any or all of this Agreement without Brokers consent. Carrier may not co-broker or double broker any shipment tendered. This Agreement shall be construed and enforced under Indiana Law.

Venue for any Suit arising out of this Agreement shall be proper on Porter County, Indiana. **NO BACK SOLICITATION**, Carrier shall not solicit traffic from any shipper, consignor, consignee, Customer of Broker, including but not limited to all where (1) the availability of such traffic first became known to Carrier as a result of Brokers efforts, of (2) where the traffic of the shipper consignor, consignee, or to Customer of Broker was first tendered to the Carrier by the Broker. If Carrier breaches this Agreement and " Back-Solicits" the Brokers Customers and obtains traffic from such customer of customers then Carrier shall be obligated to pay Broker a commission equal to twenty percent (20%) of the gross transportation revenue received by Carrier from the movement of said traffic Carriers obligation to pay said obligation shall last for a period of twelve (12) months following the month in which Carrier first moved traffic for said Customer not Brokered by Star Freight LLC . Carrier agrees that delivery of a copy of this Agreement shall constitute a valid assignment of the percentage of Carriers gross payment received from Customer as stated above. This Agreement Shall serve as a directive authorizing Customer today said commission directly to Broker.

The Undersigned represent and warrant that they are authorized to enter this Agreement on behalf of their respective organizations.

STAR FREIGHT LLC _____

CARRIER _____

DATE _____

NAME _____

TITLE _____

DOCUMENTATION REQUIRED FROM CARRIER



CREDIT INFORMATION

Physical Address: 557 West Plant Street, Winter Garden, FL 34787

Phone: 407-347-5945

Fax: 407-347-5946

Billing Address: P. O. Box 770850, Winter Garden, FL 34777

Phone: 407-347-5945

Fax: 407-347-5946

Type of Business: Corporation (2008)/ Transportation Services

Accounts Payable Contact:

Phone: 407-347-5945

Email: ap@starfreight.com

Remit To: Star Freight, LLC
P. O. Box 770850
Winter Garden, FL 34777

Federal ID: 26-3143462

MC: 802117

DUNS #03-247-1042

Bank Reference: U S Bank
Beth Sigler
One Riverfront Drive
STE 200
Little Rock, AR 72201
501-378-1425

U S Logistics
P. O. Box 53009
Cincinnati, OH 45223
845-758-1922

W and B Trailer
P. O. Box 842328
Dallas, TX 75284
214-742-2471

Enterprise
336 West US 30
Valparaiso, IN 46383
866-260-6116

T and W Tire
P. O. Box 974474
Dallas, TX 75397
580-234-7704

Bowman Leasing
1026 Moreland Ind. Blvd
Atlanta, GA30316
404-627-3527

Logi
120 Davis Street
Portland, TN 37148
615-325-9002

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 Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China Income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, 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 28% 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 Part II instructions on page 3 for details),

3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code* on page 3 and the separate instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

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* on page 3 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, list first, and then circle, the name of the person or entity whose number you entered in Part I of 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 in line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box in line 3.

Limited Liability Company (LLC). If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in 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 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

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

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney 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.

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. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on this page), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, 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 items 1, 4, or 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on 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), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ²
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor ¹
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ⁴
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

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

³ You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 2.

*Note. Grantor also must provide a Form W-9 to trustee of trust.

Note. If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. 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.