

# Kenneth Clark Company

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## Mailing and Physical Street Address

**Centennial Square Business Park  
10264 Baltimore National Pike  
Ellicott City, Maryland 21042**

**Main Number: (410) 465 – 5116**

**Fax Number: (410) 465 – 5638**

**Drivers Only Line: (800) 999 – 3450**

# KennethClarkCompany

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## Contact List

### Operations

Jason Goldschmidt – Cell Phone 410-960-6268  
[jgoldschmidt@kennethclark.com](mailto:jgoldschmidt@kennethclark.com)

Donna Care – Cell Phone 443-812-9596  
[dcare@kennethclark.com](mailto:dcare@kennethclark.com)

Phil Bromely – Cell Phone 443-812-8925  
[pbromley@kennethclark.com](mailto:pbromley@kennethclark.com)

Giny Koshy – Cell Phone 410-707-6538  
[gkoshy@kennethclark.com](mailto:gkoshy@kennethclark.com)

### Purchase Orders (Rate Verifications) and New Carrier Setup

Jeremy Scott – [jscott@kennethclark.com](mailto:jscott@kennethclark.com)

### Accounting and Accounts Payable

Beth Mowry – [Bmowry@kennethclark.com](mailto:Bmowry@kennethclark.com)



410.465.5116 • Fax 410.465.5638  
operations@kennethclark.com • www.kennethclark.com  
10264 Baltimore National Pike Ellicott City, MD 21042  
ICC. MC130977F • FED ID 52-1084386 • DUNS 04-9919566

# New Carrier Setup

**Information we need from you to setup you up as a new carrier.**

- Contact Sheet**
  - **Telephone & Fax Numbers**
  - **Mailing Address**
  
- Motor Carrier Authority**
  
- Signed W9 Form**
  
- Certificate of Insurance**
  
- Equipment List**
  
- Shipping Lanes**
  
- Signed Contract** (will follow after we receive your authority)

**Please fax the following information to (410)465-5638**

# KennethClarkCompany



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 operations@kennethclark.com • www.kennethclark.com  
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## Urgent \* Urgent \* Urgent

**Attention Insurance Agent – YOUR CUSTOMER IS SEEKING YOUR HELP!**  
**THANK YOU FOR YOUR QUICK RESPONSE TO THE TIME-SENSITIVE REQUEST!**

TO: \_\_\_\_\_  
 Carrier’s Insurance Agent

Insured: \_\_\_\_\_  
 Carrier’s Company Name / Insured’s Name

RE: **Certificate of Insurance**

**Dear Insurance Agent:**

This fax is requesting a **signed** Certificate of Insurance on the above insured. The certificate should list the carrier’s coverage for Auto and Cargo with deductibles noted.

**Carrier can checkmark this box to prompt a call from their insurance agent to discuss how their premiums may be affected if they elect to increase their coverage levels equal to the Kenneth Clark Company’s minimum requirements for Auto and/or Cargo, on Kenneth Clark Company hauling activities only.**

- 1) U.S. Coverage – Kenneth Clark Company Requires:
  - a. Auto Liability: \$1,000,000.00 Minimum Policy – US funds
  - b. Cargo Liability: \$100,000.00 Minimum Policy – US funds
- 2) Canadian Coverage – Kenneth Clark Company Requires:
  - a. Auto Liability: \$2,000,000.00 Minimum Policy – US funds Equivalent
  - b. Cargo Liability: \$200,000.00 Minimum Policy – US funds Equivalent
- 3) VERY IMPORTANT: Please list Certificate Holder:  
 Kenneth Clark Company Inc.  
 10264 Baltimore National Pike  
 Ellicott City, MD 21042
- 4) It is required that Item 3 be named as **ADDITIONAL INSURED** or be named **CERTIFICATE HILDER** **with a 30 day cancellation notice.**

**\*\*\*\*\*PLEASE NOTE: The Certificate Must be SIGNED\*\*\*\*\***

- 5) Please indicate whether cargo coverage is **ALL RISK** or **BROAD FORM**.

If you have any questions please call the Kenneth Clark Company’s carrier development and management division at **(410)465-5116**. Please fax the **signed** certificate to **(410)465-5638**.

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## **How to book a load with KCC?**

**\*\*\*\*\*Please have the following information ready when booking a shipment\*\*\*\*\***

- 1) Drivers Name 1<sup>st</sup> and Last**
- 2) Unit Numbers for the Truck and Trailer**
- 3) Drivers Cell Number**
- 4) Shipment Tracking Number**
- 5) Drivers unloading location city and state**
- 6) Estimated date and time of unloading appointment for the driver**

**Each shipment is assigned to a specific dispatcher he or she will be your sole point of contact for the shipment until it is successfully delivered to the consignee.**

## **Purchase Orders**

**Purchase Orders Must be Signed and Faxed to KCC before the driver will be Dispatched**

- 1) Review and Verify the Purchase Order**
- 2) Sign the Purchase Order**
- 3) Fax the Signed Purchase Order to (410)465 – 5638**

# **KennethClarkCompany**



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## Quick Pay

I hereby authorize the Kenneth Clark Company to initiate payment for all line haul invoices within 72 hours of the receipt of the invoice, original bill of lading, and or original proof of delivery. The Kenneth Clark Company will in turn for providing this service reduce the gross invoice amount by 2%. Quick pay will be initiated for each shipment herein unless otherwise stated by the authorizing individual.

Exceptions: Payments will not be issued within 72 hours and 2% will not be withheld under these circumstances.

- 1) Damage notations on the bill of lading and or proof of delivery
- 2) Delay or other notations on the bill of lading and or proof of delivery that requires a setoff
- 3) Failure to provide or return all of the required documentation for the shipment
  - a. Purchase orders signed and faxed back to (410) 465-5638
  - b. Original Proof of Deliveries and or Bill of Ladings
  - c. Correct Invoices
  - d. A signed Kenneth Clark Company Contract
- 4) Failure to sign and fax this agreement to (410) 465-5638
- 5) Failure to fulfill the terms of the Purchase order

Terms:

- 1) This agreement maybe at anytime without prior written notice altered, changed and or terminated.
- 2) Kenneth Clark Company is not responsible for delays in receiving payments caused the US Postal Service and or associated carriers.
- 3) It is the responsibility of the carrier to ensure that all information required under exceptions listing number 3 is provided to the Kenneth Clark Company
- 4) The 72 hour time period does not include Saturdays, Sundays, and or holidays.

Carrier Legal Name: \_\_\_\_\_

Authorized Signer: (Print and Sign) \_\_\_\_\_

Title: \_\_\_\_\_

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Please fill out and fax back to (410) 465-5638

**Carrier Name:** \_\_\_\_\_

Please list the types and number of trailers that you operate.

<u>Number</u>	<u>Type and Length</u>	<u>Suspension Type</u>	<u>Notes</u>
EX) <u>  1  </u>	<u>48' Flatbed</u>	<u>Air Ride</u>	<u>legally handle 47,000</u>
1) _____	_____	_____	_____
2) _____	_____	_____	_____
3) _____	_____	_____	_____
4) _____	_____	_____	_____
5) _____	_____	_____	_____

Do you run teams? \_\_\_\_\_ Do you handle O/D Loads? \_\_\_\_\_

**Dispatch Contacts:**

<b>Name</b>	<b>Phone</b>	<b>Email</b>
1) _____	_____	_____
2) _____	_____	_____
3) _____	_____	_____
4) _____	_____	_____

\*\*\*\*\*Do you wish to be added to the nightly email list? \_\_\_\_\_

\*\*\*\*\*Email address: \_\_\_\_\_

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# Invoicing Procedure

**Remit all invoices to:**

**Kenneth Clark Company Inc.  
Attn: Accounts Payable  
10264 Baltimore National Pike  
Ellicott City, MD 21042**

**Accounts Payable Contact**

**Beth Mowry – [bmowry@kennethclark.com](mailto:bmowry@kennethclark.com)**

**Phone: (410) 465-5116**

**Fax: (410)465-5638**

**\*\*\*\*Required documentation for prompt payment\*\*\*\***

- 1) Correct Invoice**
- 2) Signed Original Bill of Ladings and/or Proof of Deliveries**
- 3) Signed KCC Purchase Order**
- 4) Signed KCC Contract**

**\*\*\*Required information to be contained within the invoices\*\*\***

- 1) KCC Purchase Order Number**
- 2) KCC Job Number**

**Note: Incorrect invoices will not be paid until a corrected invoice is received showing the proper bill amount.**

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**D&B Number: 04-9919566**

**D&B Rating: BA1**

## **Credit References**

**D&D Transport**  
3290 College Street  
Newberry, SC 29108  
(800) 843 6151

**Flatbed Services, Inc.**  
1130 Barker Ave  
Sioux City, IA 51108  
(800) 545 - 0031

**Tumble Weed**  
1545 B Old Westminster Pike  
Westminster, MD 21157  
(410) 848-5758

**Stanley Nolt Trucking**  
100 Siegfried Road  
Bernville, PA 19506  
(717) 933-5655

## **Bank Information**

**Bank of America**  
9150 Baltimore National Pike  
Ellicott City, MD 21042  
(410) 456-8712

# **KennethClarkCompany**

INTERSTATE COMMERCE COMMISSION  
LICENSE

MC-130977

KENNETH CLARK COMPANY, INC.  
Millersville, Maryland

SERVICE DATE  
MAR 17 1981

This License is evidence of the applicant's authority to engage in operations as a broker.

This authority will become effective only when applicant has met the compliance requirements pertaining to insurance coverage for the protection of the public (49 CFR 1043 and 1044). Applicant shall also render reasonably continuous and adequate service under this authority. Failure to meet these conditions will constitute sufficient grounds for the suspension, change, or revocation of this authority.

This authority is subject to any terms, conditions, and limitations as are now, or will be, attached to this privilege.

Any duplication in this authority and rights currently held does not confer more than one operating right.

The service to be performed is described on the reverse side of this document and will be valid as long as the applicant maintains compliance with the above requirements.

By the Commission.

(SEAL)

Agatha L. Mergenovich  
Secretary

NOTE: If there are any discrepancies regarding this document please notify the Commission within 30 days.

MC-130977

To operate as a broker, in arranging for the transportation of general commodities (except household goods), between points in the United States.



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## Purchase Orders

**How would you like to receive your purchase orders?**

**\*\*\*Please Select One\*\*\***

**Fax:** (\_\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_

**Email:** \_\_\_\_\_

**Other:** \_\_\_\_\_

# KennethClarkCompany

# Kenneth Clark Company, Inc.

# Purchase Order



10264 Baltimore National Pike  
 Ellicott City, MD 21042  
 Phone (410) 465-5116  
 Fax (410) 465-7397

PO Date	PO No.
11/2/2005	11733

<b>Vendor</b>
<b>INFORMATION ONLY</b>

<b>Destination</b>
Kenneth Clark Company, Inc. 10264 Baltimore National Pike Ellicott City, MD 21042 Phone (410) 465-5116 Fax (410) 465-7397

Client PO Number	<b>KCC Job #</b>

Description	Qty	Rate	Amount
<b>INFORMATION ONLY</b>			

**SIGN HERE**

**\$0.00**

**Total (Includes ALL Charges)**

Please read and sign the PO in the box above. PO must be signed and faxed back prior to shipment pickup. By signing the PO you agree to all terms and conditions stated within the KCC Master Contract AND CERTIFY THAT YOUR DRIVER(S) CAN LEGALLY AND SAFELY PERFORM THE WORK REQUIRED BY THIS PO. For a copy of the contract please call 410-465-5116.

**BROKER'S SURETY BOND UNDER SECTION 211(c) OF THE  
INTERSTATE COMMERCE ACT**

(EXECUTED IN DUPLICATE)

Bond No. 951 25 66

Know all men by these presents, That we KENNETH CLARK COMPANY, INC.  
(Name of broker exactly as recorded with I.C.C.)  
of Millersville, Maryland as

(City) (State)  
PRINCIPAL (hereinafter called Principal), and Fidelity and Deposit Company of Maryland  
(Name of Surety)  
a corporation created and existing under the laws of the State of Maryland as SURETY  
(State)

(hereinafter called Surety) are held and firmly bound unto the United States of America in the sum of \$10,000, for which payment, well and truly to be made, we bind ourselves and our heirs, executors, administrators, successors, and assigns, jointly and severally, firmly by these presents.

WHEREAS, the Principal is or intends to become a Broker pursuant to the provisions of part II of the Interstate Commerce Act, and the rules and regulations of the Interstate Commerce Commission relating to insurance or other security for the protection of travelers and shippers, and has elected to file with the Interstate Commerce Commission such a bond as will insure financial responsibility and the supplying of transportation subject to part II of said Act in accordance with contracts, agreements, or arrangements therefor, and

WHEREAS, this bond is written to assure compliance by the Principal as a licensed Broker of Transportation by motor vehicle with section 211 of the Interstate Commerce Act, and the rules and regulations of the Interstate Commerce Commission, relating to insurance or other security for the protection of travelers and shippers, and shall inure to the benefit of any and all travelers or shippers to whom the Principal may be held legally liable for any of the damages herein described.

NOW, THEREFORE, the condition of this obligation is such that if the Principal shall pay or cause to be paid to travelers or shippers by motor vehicle any sum or sums for which the Principal may be held legally liable by reason of the Principal's failure faithfully to perform, fulfill, and carry out all contracts, agreements, and arrangements made by the Principal while this bond is in effect for the supplying of transportation subject to part II of the Interstate Commerce Act under license issued to the Principal by the Interstate Commerce Commission, then this obligation shall be void, otherwise to remain in full force and effect.

The liability of the Surety shall not be discharged by any payment or succession of payments hereunder, unless and until such payment or payments shall amount in the aggregate to the penalty of the bond, but in no event shall the Surety's obligation hereunder exceed the amount of said penalty. The Surety agrees to furnish written notice to the Interstate Commerce Commission forthwith of all suits filed, judgments rendered, and payments made by said Surety under this bond.

This bond is effective the 10th day of February, 1981, 12:01 a.m., standard time at the address of the Principal as stated herein and shall continue in force until terminated as hereinafter provided. The Principal or the Surety may at any time terminate this bond by written notice to the Interstate Commerce Commission at its office in Washington, D.C., such termination to become effective thirty (30) days after actual receipt of said notice by the Commission. The Surety shall not be liable hereunder for the payment of any of the damages hereinbefore described which arise as the result of any contracts, agreements, undertakings, or arrangements made by the Principal for the supplying of transportation after the termination of this bond as herein provided, but such termination shall not affect the liability of the Surety hereunder for the payment of any such damages arising as the result of contracts, agreements, or arrangements made by the Principal for the supplying of transportation prior to the date such termination becomes effective.

IN WITNESS WHEREOF, the said Principal and Surety have executed this instrument on the 10th day of February, 1981

**PRINCIPAL**

Name KENNETH CLARK COMPANY, INC.  
By [Signature] President  
(Signature and Title)

Witness Lorna M. Clark

**SURETY**

Name Fidelity and Deposit Company  
of Maryland [SEAL]  
By [Signature]  
(Signature and Title)

Witness Edward J. Martel, Attorney-in-Fact

Witness Cheryl Bachike  
Only corporations may qualify to act as surety and they must establish to the satisfaction of the Interstate Commerce Commission legal authority to assume the obligations of surety and the ability to discharge them.

## Request for Taxpayer Identification Number and Certification

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

<b>Print or type See Specific Instructions on page 2</b>	Name (as shown on your income tax return)	
	Business name, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Other ▶ .....	
	<input type="checkbox"/> Exempt from backup withholding	
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
City, state, and ZIP code		
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 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.

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

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

### 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. person (including a U.S. resident alien).

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.)

<b>Sign Here</b>	Signature of U.S. person ▶	Date ▶
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### 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.

**U.S. person.** 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:

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.

**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.

For federal tax purposes you are considered a person if you are:

- An individual who is a citizen or resident of the United States,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States, or

- Any estate (other than a foreign estate) or trust. See Regulations sections 301.7701-6(a) and 7(a) for additional information.

**Foreign person.** If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (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 recipient 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 not subject to backup withholding, give the requester the appropriate completed Form W-8.

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments (after December 31, 2002). This is called "backup withholding." Payments that may be subject to backup withholding include interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, 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, or
2. You do not certify your TIN when required (see the Part II instructions on page 4 for details), or
3. The IRS tells the requester that you furnished an incorrect TIN, or
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 the instructions below and the separate Instructions for the Requester of Form W-9.

## 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

### Name

If you are an individual, you must generally enter the name shown on your social security card. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

**Sole proprietor.** Enter your individual name as shown on your social security card on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name" line.

**Limited liability company (LLC).** If you are a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Treasury regulations section 301.7701-3, enter the owner's name on the "Name" line. Enter the LLC's name on the "Business name" line. Check the appropriate box for your filing status (sole proprietor, corporation, etc.), then check the box for "Other" and enter "LLC" in the space provided.

**Other entities.** Enter your business name as shown on required Federal tax documents on the "Name" line. 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 the "Business name" line.

**Note.** You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

### Exempt From Backup Withholding

If you are exempt, enter your name as described above and check the appropriate box for your status, then check the "Exempt from backup withholding" box in the line following the business name, sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

**Note.** If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

**Exempt payees.** Backup withholding is not required on any payments made to the following payees:

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 possession of the United States, or any of their political subdivisions or instrumentalities,
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation,

7. A foreign central bank of issue,
8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
9. A futures commission merchant registered with the Commodity Futures Trading Commission,
10. A real estate investment trust,
11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
12. A common trust fund operated by a bank under section 584(a),
13. A financial institution,
14. A middleman known in the investment community as a nominee or custodian, or
15. A trust exempt from tax under section 664 or described in section 4947.

The chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt recipients listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt recipients except for 9
Broker transactions	Exempt recipients 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt recipients 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt recipients 1 through 7 <sup>2</sup>

<sup>1</sup>See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup>However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees; and payments for services paid by a Federal executive agency.

## 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-owner LLC that is disregarded as an entity separate from its owner (see *Limited liability company (LLC)* on page 2), enter your SSN (or EIN, if you have one). If the LLC is a corporation, partnership, etc., 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 Social Security Administration office or get this form online at [www.socialsecurity.gov/online/ss-5.pdf](http://www.socialsecurity.gov/online/ss-5.pdf). 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 ID Numbers under Related Topics. You can get Forms W-7 and SS-4 from the IRS by visiting [www.irs.gov](http://www.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, 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.** Writing "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

**Caution:** A disregarded domestic 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, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt recipients, see *Exempt From Backup Withholding* on page 2.

**Signature requirements.** Complete the certification as indicated in 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 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 <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
4. 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>
5. Sole proprietorship or single-owner LLC	The owner <sup>3</sup>
For this type of account:	Give name and EIN of:
6. Sole proprietorship or single-owner LLC	The owner <sup>3</sup>
7. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. 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

<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 second name line. You may use either your SSN or EIN (if you have one). If you are a sole proprietor, IRS encourages you to use your SSN.

<sup>4</sup> List first and circle the name of the legal 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.)

**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.

## Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax 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. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.