



New World Logistics

CARRIER PACKET

Dear Contract Carrier,

New World Logistics LLC would like to add your company to our growing list of active, approved carriers.

Please return the following information by fax or mail in order to be placed on active status.

It is our wish to establish a long term, mutually beneficial relationship with your company.

New World Logistics LLC
1244 Robinhood St. Ste 122
Brownsville, TX 78521
Tel. 888-495-6059
Fax: 956-616-4818

- ___ Completed Carrier Profile (attached)
- ___ Completed and signed Broker/Carrier Agreement (attached)
- ___ Cargo insurance certificate making New World Logistics LLC a certificate holder (\$100,000 minimum)
- ___ A Copy of your operating authority & D.O.T. safety review letter
- ___ A Completed W-9 (attached)



New World Logistics

CARRIER PROFILE

General Information

Legal Name	Phone #:
Doing Business As:	(800) #
Physical Address:	Fax #
City:	MC #
State: Zip Code:	Email Address:

Equipment and Services: (Circle all that apply)

- | | | | |
|---------------------------|--------------|------------|-----------------------|
| Dry Van (truckload) | Refrigerated | Hazmat | Team Drivers |
| Less than truckload (LTL) | Bulk | Hotshots | Power Only |
| Flatbed | Drayage | Tankers | Specialized/oversized |
| Step Deck/Drop Deck | Pneumatics | Heavy Haul | Intermodal |

Contact Information

Contact Name	Name	Phone	E-Mail Address
Dispatch			
Operations Manager			
Sales Contact			

Hot Lanes

Origin	Destination

Service Areas (Check all the apply)

- | | | | |
|---|--|---|---|
| <input type="checkbox"/> Northwest
ID-MT-OR-WA-NY | <input type="checkbox"/> Northcentral
IA-MN-ND-NE-SD | <input type="checkbox"/> Great Lakes
IL-IN-MI-OH-WI | <input type="checkbox"/> Northeast
DE-MD-NJ-PA-VA-WV |
| <input type="checkbox"/> Southwest
AZ-CA-CO-NM-NV-UT | <input type="checkbox"/> Southcentral
AR-KS-LA-MO-OK-TX | <input type="checkbox"/> Southeast
AL-FL-GA-KY-MS-NC-SC-TN | <input type="checkbox"/> New England
CT-MA-ME-NH-RI-VT |



New World Logistics

QUICK PAY DISCOUNT AGREEMENT

By executing this Appendix A, Carrier is requesting that New World Logistics make early payment of freight charges in exchange for a discount of the agreed rates provided for in Rate Confirmation.

- Upon final completion of the load, and after providing the necessary documents to confirm completion of Carrier’s responsibilities without loss or damage, New World Logistics agrees to pay to Carrier the amount of the freight bill as confirmed by New World Logistics, less a discount percentage of the gross freight bill amount, as stated below.

Payment next business day of invoice receipt : 10% of invoice amount
Payment within 5 business days of invoice receipt: 5% of invoice amount
Payment within 10 business days of invoice receipt: 4% of invoice amount

New World Logistics will release payment in a manner designated by Carrier, which may consist of (a) depositing the amount via electronic funds transfer (“EFT”) into Carrier’s bank account, or (b) issuing an electronic money code Authorization number to Carrier for the same, or (c) delivery of check, or (d) any other method that may be agreed between New World Logistics and Carrier.

Carrier shall provide New World Logistics with written payment instructions (on a form provided by New World Logistics), and agrees to hold New World Logistics harmless from any claims or damages that may arise from payment by New World Logistics according to Carrier’s instructions. Carrier understands and agrees that it may take up to 10 business days from the execution of this Quick Pay Discount Agreement to begin processing of the initial Quick Pay Payment Program.

Legal Carrier Name

Date: _____

DBA Name

By: _____
(Sign as Owner or Officer if you are INC. or LLC)

By: _____

TITLE: _____
(Owner/Officer of the company)

<p>PAYMENT OPTION: (SELECT ONLY ONE OPITION)</p> <p>____ PAYMENT VIA ELECTRONIC MONEY CODE</p> <p>____ PAYMENT VIA EFT TO YOUR BANK ACCOUNT</p> <p>____ PAPER CHECK</p>
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New World Logistics

Electronic Funds Transfer (EFT) Authorization Form

CHR T# _____

United States or Canadian Banks Only

Select Country of Bank: Select Type of Account:

_____ United States Bank Account _____ Checking

_____ Canadian Bank Account _____ Savings

Please note US Currency must be deposited to a bank located in the United States. Canadian Currency must be deposited to a bank located in Canada.

I authorize you and the financial institution named below to automatically debit/credit my account (this includes my authorization to reverse any entries made in error (credit). The authority will remain in effect until I give written notice to cancel it.

BANK _____ PHONE _____

CITY _____ STATE _____

NAME ON ACCOUNT _____

ROUTING# _____

ACCOUNT# _____

REMITTANCES (FAX-EMAIL) _____

SIGNATURE _____

AUTH.BY: _____

(INTERNAL USE ONLY)

PLEASE PROVIDE A COPY OF YOUR VOIDED CHECK HERE.

Please note that we cannot accept a Temporary check.
Return Fax to us at 956-616-4818

BROKER / CARRIER AGREEMENT

This Agreement shall govern the services provided by _____, a licensed motor carrier pursuant to Docket No. MC-_____ (hereinafter referred to as CARRIER) and **NEW WORLD LOGISTICS, LLC** (hereinafter referred to as BROKER), a licensed property broker pursuant to Docket No. MC-947167.

- 1) TERM. This Agreement shall be for the period of one (1) year and shall be automatically renewed unless canceled. Either party may terminate this Agreement upon thirty (30) days written notice at any time.
- 2) RELATIONSHIP. BROKER is an agent authorized by its customers to negotiate and arrange for transportation of their shipments in interstate commerce. Upon accepting tendered load from BROKER, CARRIER shall not broker, interline, co-broker, assign or trip lease loads with another party and shall transport all shipments on equipment owned and operated by it. CARRIER agrees to transport all shipments provided under this Agreement without delay, and all occurrences which would be probable or certain to cause delay shall be immediately communicated to BROKER by CARRIER. CARRIER shall, at its sole cost and expense: (a) furnish all equipment necessary or required for the performance of its obligations hereunder (the "Equipment"); (b) pay all expenses related, in any way, with the use and operation of the Equipment; (c) maintain the Equipment in good repair, mechanical condition and appearance; and (d) utilize only competent, able and legally licensed personnel. CARRIER shall have full control of such personnel; shall perform the services hereunder as an independent contractor; and shall assume complete responsibility for all state and federal taxes, assessments, insurance (including, but not limited to, workers compensation, unemployment compensation, disability, pension and social security insurance) and any other financial obligations arising out of the transportation performed hereunder.
- 3) SHIPMENT DOCUMENTATION. CARRIER is to be named on the bill of lading as the carrier of record. BROKER shall be identified as the agent of the Shipper to whom invoices are sent for processing. Upon delivery of each shipment made hereunder, CARRIER shall submit signed proof of delivery and signed BROKER'S load confirmation with invoices to BROKER as agent for the shipper. Invoice will be in an amount equal to the rates and accessorial charges agreed to on the BROKER'S load confirmation sheet or other signed writing. Proof of delivery must show the kind and quantity of product delivered to the consignee of such shipment at the destination specified by BROKER or the Customer, and CARRIER shall cause such receipt to be signed by the consignee. Any terms, conditions and provisions of the bill of lading, manifest or other form of receipt or contract shall be subject and subordinate to the terms, conditions and provisions of this Agreement. Invoices not submitted within sixty (60) days of the ship date specified on the applicable bill of lading are waived. CARRIER shall notify BROKER immediately of any exception made on the bill of lading or delivery receipt. The terms and conditions of the Standard Truckload Bill of Lading shall apply.
- 4) DETENTION. CARRIER agrees to allow four (4) free hours at origin, destination, and any intermediate stops before detention charges commence. BROKER must be notified at the end of the four (4) hours that CARRIER is still at location before any charges commence. CARRIER's failure to contact BROKER will result in no detention charges being applied.
- 5) PAYMENT TERMS. BROKER shall pay CARRIER for the transportation of property under this AGREEMENT in accordance with the shipping rates as established herein, said payment to be made not later than thirty (30) days from receipt by BROKER of Carrier's valid, uncontested invoice and documentation of proof of pick-up and delivery covering such transportation and services. In the event said paperwork has not been received by BROKER within 30 days CARRIER could be subject to a \$50 fine.
- 6) INSURANCE. CARRIER warrants to BROKER (and its customers) that it meets the following criteria:
 - (a) CARRIER shall maintain all risk cargo insurance in the amount of not less than \$100,000 per shipment. Such insurance policy shall provide coverage to BROKER, the Customer or the owner and / or consignee for any loss, damage or delay related to any property coming into the possession of CARRIER under this Agreement. The coverage provided under the policy shall have no exclusions or restrictions of any type that would foreseeably preclude coverage relating to cargo claims.
 - (b) CARRIER shall maintain public liability insurance in the amount of not less than \$1,000,000 as required by federal regulation (BMC-91 on file).

All carriers must initial this page.

(c) CARRIER shall maintain workers compensation insurance as required by state law.

(d) CARRIER shall have commercial general liability coverage in the amount of not less than \$1,000,000 per occurrence.

(e) CARRIER shall agree to provide certificates of insurance upon request.

7) OPERATING AUTHORITY / SAFETY. CARRIER warrants that it has a United States Department of Transportation (USDOT) safety rating of "satisfactory" or equivalent and is otherwise authorized to provide the proposed services. CARRIER shall be in compliance with all applicable laws. In the event that CARRIER is requested by BROKER to transport any shipment required by the USDOT to be placarded as a hazardous material, the parties agree that the additional provisions shall apply for each such shipment.

8) GOVERNING RULES. This written Agreement and any load confirmation contains the entire agreement between the parties and may only be modified by signed written agreement. This Agreement shall be governed under the laws of the State of Texas. Any lawsuit shall be brought in a court of competent jurisdiction in Cameron County, Texas. CARRIER and BROKER expressly waive any and all rights and remedies allowed under 49 U.S.C. § 14101(b) to the extent that such rights and remedies conflict with this Agreement. Failure of BROKER to insist upon CARRIER's performance under this Agreement or to exercise any right or privilege, shall not be a waiver of any BROKER's rights or privileges herein. The following rules shall apply:

- (a) The terms of the Standard Truckload bill of lading;
- (b) Standard claims rules otherwise applicable to common carriers (49 C.F.R. 370);
- (c) Cargo claims liability as set forth in the Carmack Amendment (49 U.S.C. 14706);
- (d) Destination market value for lost or damaged cargo, no special or consequential damages unless by special agreement;
- (e) Claims may be filed by BROKER or Shipper with CARRIER; and
- (f) BROKER'S customer is third party beneficiary of this Agreement.

9) FREIGHT LOSS, DAMAGE OR DELAY. CARRIER shall have the sole and exclusive care, custody and control of the Customer's property from the time it is delivered to CARRIER for transportation until delivery to the consignee accompanied by the appropriate receipts as specified in Paragraph 3 above. CARRIER assumes the liability of a common carrier (i.e. Carmack Amendment liability) for loss, delay, damage to or destruction of any and all of Customer's goods or property while under CARRIER's care, custody or control. CARRIER shall pay to BROKER (for the shipper), or allow BROKER to deduct from the amount BROKER owes CARRIER, the full actual loss for the kind and quantity of commodities so lost, delayed, damaged or destroyed.. CARRIER agrees to transport and deliver loads within reasonable dispatch unless a specific delivery date is shown on the bill of lading or load confirmation. In the event a claim is not resolved to the satisfaction of BROKER or its customer within 90 days of presentation or CARRIER is unable to demonstrate the loss is properly insured, BROKER in its sole discretion may elect to offset the claimed amount against freight charges otherwise due and owing to CARRIER, placing such sums in escrow until the merits of the claim are resolved. At the election of BROKER, any cargo claim or claim for CARRIER's negligence may be submitted for binding arbitration under the procedures established by the Transportation Lawyers Association with the cost of same to be evenly divided between the parties.

10) SHIPMENTS PRODUCING CLAIMS, REJECTIONS, ETC. When a shipment is partially or wholly refused or rejected by the receiver or CARRIER is unable to deliver it for any reason, CARRIER shall notify BROKER and the shipper in order to receive disposition instructions. Until such disposition instructions are received, CARRIER must place the shipment in a public warehouse under BROKER name or in its terminal or storage facility under reasonable security and provide written notice of such act to BROKER and shipper. CARRIER shall have no right to sell, auction or otherwise dispose of any property subject to disagreement which is undeliverable, without providing written notice of intent to do so to BROKER and to shipper at least 30 days in advance of such sale, auction or other disposition. In the event of any such sale or auction, CARRIER shall hold the proceeds thereof in trust for BROKER and shipper.

All carriers must initial this page.

11) INDEMNIFICATION. CARRIER agrees to indemnify and hold BROKER and its customers harmless from any claims for loss or damage including, but not limited to, claims for or related to personal injury (including death) and property damage; to the extent caused by any act or omission of CARRIER, its employees or agents, in the performance of this Agreement or the services provided hereunder. CARRIER warrants that it is aware of and will comply with all facility access and safety requirements imposed by any consignor or consignee. CARRIER expressly agrees to indemnify and hold harmless BROKER and its customer from any liability arising out of the presence of CARRIER, its employees and agents on such facilities or violations of the term of access imposed upon it.

12) FREIGHT CHARGE COLLECTION. CARRIER agrees that BROKER has the exclusive right to handle all billing of freight charges to the Customer for the transportation services provided herein, and, as such, CARRIER is contractually prohibited from all collection efforts against the shipper, receiver, consignor, consignee or the Customer unless authorized in writing by BROKER.

13) WAIVER OF CARRIER'S LIEN. CARRIER shall not withhold any goods of any Customer on account of any dispute as to rates or any alleged failure to receive payment of freight charges incurred under this Agreement. CARRIER further agrees that BROKER has the discretionary right to offset any payments owed to CARRIER hereunder for liability incurred by CARRIER pursuant to Section 9 of this Agreement.

14) BACK SOLICITATION.

(a) CARRIER and BROKER agree that BROKER, at great expense, has developed a broad customer base of Shippers, receivers and vendors that is essential to the successful operations of the BROKER. CARRIER and BROKER agree that disclosure of the identity of one or more of BROKER said customers to CARRIER constitutes valuable consideration. During the term of this AGREEMENT and for a period of one (1) year from its termination, CARRIER shall not, directly or indirectly, solicit or do business of a transportation or warehousing nature with any of BROKER's customers who are serviced by CARRIER as a result of this AGREEMENT unless otherwise agreed by the parties in writing.

(b) Solicitation prohibited under this AGREEMENT means participation in any conduct, whether direct or indirect, the purpose of which involves transportation and/or handling of property by CARRIER for which CARRIER does, or did in the past, provide such services for that customer under arrangements first made or procured by BROKER. Solicitation includes conduct initiated or induced by CARRIER, or accepted by CARRIER upon inducement by BROKER's customer.

(c) If CARRIER should perform services of a transportation or warehousing nature for compensation for any BROKER customer without prior documented authorization from BROKER during the applicable time period in violation of this AGREEMENT, CARRIER shall pay to BROKER within ten (10) days of each such violation an amount equal to ten percent (20%) of all revenues invoiced by CARRIER to the solicited customer.

(d) BROKER shall identify its customers to CARRIER as each first load from each customer is tendered to CARRIER. Carrier's acceptance of the load and movement of the property will acknowledge that this new Customer is a BROKER customer. CARRIER has ten (10) days after such "first load" is accepted by CARRIER to Challenge, in writing, why the customer should not be considered a BROKER customer. In any case of challenge, BROKER and CARRIER will agree in writing exactly how this customer will be handled.

15) ASSIGNMENT / BENEFIT OF AGREEMENT. This Agreement may not be assigned or transferred in whole or in part, and supersedes all other agreements and all tariffs, rates, classifications and schedules published, filed or otherwise maintained by CARRIER. This Agreement shall be binding upon and inure to the benefit of the parties hereto.

16) SEVERABILITY. In the event that the operation of any portion of this Agreement results in a violation of any law, the parties agree that such portion shall be severable and that the remaining provisions of this Agreement shall continue in full force and effect.

All carriers must initial this page.

17) CONFIDENTIALITY. In addition to Confidential Information protected by law, statutory or otherwise, the Parties agree that all of their financial information and that of their Customers, including but not limited to freight and brokerage rates, amounts received for brokerage services, amounts of freight charges collected, freight volume requirements, as well as personal customer information, customer shipping or other logistics requirements shared or learned between the Parties and their Customers, shall be treated as Confidential, and shall not be disclosed or used for any reason without prior written consent. In the event of violation of this Confidentiality paragraph, the Parties agree that the remedy at law, including monetary damages, may be inadequate and that the Parties shall be entitled, in addition to any other remedy they may have to an injunction restraining the violating Party from further violation of this Agreement in which case the prevailing Party shall be liable for all costs and expenses incurred, including but not limited to reasonable attorney's fees.

18) USE OF SUBCONTRACTORS. CARRIER warrants that all service will be provided on motor vehicles operated and insured by and in accordance with the terms of this contract. In the event CARRIER violates this warranty and double brokers any shipment to a carrier not authorized in writing by BROKER, CARRIER agrees that it shall be fully liable to BROKER and its customer for all insurance claims, for any vicarious liability resulting from breach of this warranty and for any demand for freight charges by the actual service provider. In addition to CARRIER's obligation to indemnify and hold harmless BROKER and its customers from any liability or claim arising out of breach of this warranty, CARRIER agrees that as liquidated damages, BROKER may retain all unpaid freight charges due and owing to CARRIER and may seek recompense including state law remedies for tortious interference with contract in the event subcontractors demand payment of freight charges from BROKER's contract on shipments double brokered in violation of this provision. Furthermore, BROKER shall impose a **\$1,000 fine for each occurrence of double brokering without written consent, which may be set-off from any unpaid freight charges due to CARRIER.**

19) NOTICES. Any notices required or permitted to be given under this **AGREEMENT** shall be in writing and shall be sent by first class mail **and** by fax transmission. The mailed notices shall be addressed to the parties, respectively, at the address shown below, and the contemporaneously faxed notices shall be likewise transmitted to the facsimile numbers shown below.

20) ENTIRE AGREEMENT. This Agreement contains the entire understanding between the parties and supersedes all prior agreements and understandings, both written and oral, between the parties. Any modifications must be made in writing and executed by both parties.

[SIGNATURE PAGE TO FOLLOW]

All carriers must initial this page.

In Witness Whereof, the parties hereto have caused this Agreement to be executed in their respective names by their duly authorized representatives as of the date written below.

NEW WORLD LOGISTICS, LLC

CARRIER

Authorized Agent

Signature _____

Print Name _____

Title _____

Date _____

Address 1244 Robinhood St.
Suite 122
Brownsville, TX 78521

Authorized Agent

Signature _____

Print Name _____

Title _____

Date _____

Address _____

Phone # _____

Fax # _____

MC # _____

FID # _____

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	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"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) ▶	
	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.

Social security number
or
Employer identification number

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. 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 ▶
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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:

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

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.

The person who gives 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 is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,

- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

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 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 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. 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, 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 the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

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 income tax return. 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 income tax return 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). Check the "Limited liability company" box only and enter the appropriate code for the tax classification ("D" for disregarded entity, "C" for corporation, "P" for partnership) in the space provided.

For a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Regulations section 301.7701-3, enter the owner's name on the "Name" line. Enter the LLC's name on the "Business name" line.

For an LLC classified as a partnership or a corporation, enter the LLC's name on the "Name" line and any business, trade, or DBA name on the "Business name" line.

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 Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the "Exempt payee" 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.

The following payees are exempt from backup withholding:

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 payees listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 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 payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 7

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

² 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-member LLC that is disregarded as an entity separate from its owner (see *Limited liability company (LLC)* on page 2), 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 Social Security Administration 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 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. Entering "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 payees, see *Exempt Payee* 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.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, social security number (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.

Call the IRS at 1-800-829-1040 if you think your identity has been used inappropriately for tax purposes.

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 personal property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.consumer.gov/idtheft or 1-877-IDTHEFT(438-4338).

Visit the IRS website at www.irs.gov to learn more about identity theft and how to reduce your risk.

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)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
For this type of account:	Give name and EIN of:
6. Disregarded entity not owned by an individual	The owner
7. A valid trust, estate, or pension trust	Legal entity ⁴
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

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 second 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 1.

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, the District of Columbia, and U.S. possessions 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.