



# Corona Group Enterprise

800-379-0067

www.coronagrouppenterprise.com

Info@CoronaGroupEnterprise.com

## Carrier Profile Sheet

### GENERAL

COMPANY NAME:	
PHYSICAL ADDRESS:	
CITY, STATE, ZIP CODE:	
MAILING ADDRESS:	
CITY, STATE, ZIP CODE:	
REMIT PAYMENT TO:	

SCAC CODE:	
MAIN PHONE:	
SECONDARY PHONE:	
EMAIL:	

### MISCELLANEOUS

FEDERAL ID #:	
MOTOR CARRIER #:	
US DOT #:	
REMIT PAYMENT TO:	

### ADDITIONAL CONTACTS

PRIMARY CONTACT:	PHONE:	EMAIL:
ACCOUNTING CONTACT:	PHONE:	EMAIL:
CLAIMS CONTACT:	PHONE:	EMAIL:

DISPATCH CONTACT:	PHONE:	EMAIL:
DISPATCH CONTACT:	PHONE:	EMAIL:

**INFORMATION**

TYPE	#	TYPE	#	TYPE	#
VANS		STEPDECKS		TRAILERS	
REFRIGERATED VANS		DROPDECKS		CONTAINERS	
FLATBEDS					

SERVICES	YES	SERVICES	YES	SERVICES	YES
BONDED		TEAM DRIVERS		AIR RIDE	
HAZMAT CERTIFIED		SOLO DRIVERS		PALLET EXCHANGE	
INTERMODAL EQUIPMENT		LESS THAN TRUCKLOAD		CURTAIN SIDE	
SMARTWAY PARTNER		LOGISTICS TRAILERS		LIFTGATE	
TWIC CARD		DRAYAGE SERVICES			

ORG & DEST ZONE	YES	ORG & DEST ZONE	YES
ALL STATES		Z5 (IA,MN,MT,ND,SD,WI)	
Z0 (CT,ME,MA,NJ,NH,RI,VT)		Z6 (IL,KS,MO,NE)	
Z1 (DE,NY,PA)		Z7 (AR,LA,OK,TX)	
Z2 (MD, NC,SC,VA,WV)		Z8 (AZ,CO,ID,NV,NE,UT,WY)	
Z3 (AL,FL,GS,MS,TN)		Z9 (CA,OR,WA)	
Z4 (IN,KY,MI,OH)		INTERCONTINENTAL	



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## Dispatch Service Agreement

This agreement made as of this \_\_\_\_\_ day of \_\_\_\_\_, 2022, by and between Corona Group Enterprise, hereinafter referred to as Corona Group Enterprise and \_\_\_\_\_ (contact name) of \_\_\_\_\_ (company name), hereinafter referred to as CLIENT, licensed by the FMCSA as an inter-state carrier of property, holding authority, MC# \_\_\_\_\_ and DOT # \_\_\_\_\_.

**Whereas**, Client is a Carrier/Owner Operator, desiring to retain Corona Group Enterprise to provide dispatch services.

**Whereas**, Corona Group Enterprise is a transportation dispatcher handling the necessary paperwork between shippers, brokers, and the Client.

**The Corona Group Enterprise and CLIENT have, upon due consideration, determined that a contract agreement is to their mutual advantage and best interest and they hereby agree to the following terms and conditions:**

**The Client must prior to the implementation of this agreement furnish to Corona Group Enterprise the following:**

- Copy of Client's Authority (MC Permit)
- A signed W-9 Form
- Copy of Owner Operator's and Driver's Driver License
- Limited Power of Attorney form
- Certificate of Insurances (\$1,000,000 Auto-Liability & \$100k Cargo)

ARTICLE 1.0

RELATIONSHIP

The relationship of CLIENT to Corona Group Enterprise shall, at all times, be that of an independent contractor. Corona Group Enterprise shall be the AGENT for CLIENT for searching for loads, booking them, dispatching, handling all paperwork directly with the broker and/or shipper.

**ARTICLE 2.0****STATEMENT OF WORK**

Corona Group Enterprise will:

1. Book loads on the Client's behalf
2. Send rate confirmation to Client by 6 p.m.
3. Find freight that best matches the profile for Client
4. Upon the Client agreeing to the load, Corona Group Enterprise will fax to the shipper/broker the Client's Authority; W-9; proof of insurance and order insurance certificates if required along with any other required supporting documentation.
5. Handle the setting of appointments if necessary
6. Prepare directions to shipper/consignee, if necessary
7. Provide access to our rates and shippers depending on the location of the truck
8. Assist with any problems that arise in the transit of the load when necessary, within our capabilities. The Client is responsible for their own equipment, we can direct you to a service that may be helpful
9. All load information is available to the Client at all times, Corona Group Enterprise will hold onto the dispatch, accessorial information, etc. until the load is complete
10. Upon forwarding the final load confirmation, and mailing all documentation to the Client, the services of Corona Group Enterprise have been fully performed
11. Available to communicate with drivers 24/7

**ARTICLE 3.0****OBLIGATIONS OF Corona Group Enterprise ER**

1. Dispatcher agrees to handle paperwork, phone, and fax to and from the Broker or Shipper to tender commodities or shipments to Client for transportation in interstate commerce by Client between points within the scope of Client's operating authority.
2. Dispatcher bears no financial or legal responsibility in the transaction between the Shipper, Client agreement.
3. Dispatcher will
  - a. Make 100% effort to keep Clients' truck(s) loaded
  - b. Client will be contacted about every load we find offer, and the driver will accept or reject the load. Client cannot cancel once the load is booked.
  - c. Invoice the Client at the time of service, and provide a copy of each load confirmation sheet, Client is being billed for.

**ARTICLE 4.0****OBLIGATIONS OF CLIENT**

1. Client gives Corona Group Enterprise authority to provide his/her signature for rate confirmation sheets, invoices, and associated paperwork necessary for securing cargo and billing purposes.
2. Client agrees to collect payment from the Shipper promptly, following receipt of a freight bill and proof of delivery of each shipment to its assigned destination, free of damage and shortage. The amount paid by the Shipper to Client shall be established between the parties on a per shipment basis prior to the commencement of each individual shipment. A load confirmation including details of shipment and revenue to be paid will be supplied via FAX or EMAIL by Shipper to

Client. Confirmation will be signed by Corona Group Enterprise and returned via FAX or EMAIL to Shipper.

3. Client agrees to
  - a. TEXT Corona Group Enterprise when they ARRIVE at the shipper.
  - b. TEXT Corona Group Enterprise once LOADED.
  - c. TEXT Corona Group Enterprise once they ARRIVE at the receiver.
  - d. TEXT Corona Group Enterprise once LOADED at the receiver
4. In the event of a breakdown, Client is responsible for contacting roadside. We recommend signing up with a roadside company and issuing that contact information to your driver. Client is responsible for payment of any needed repairs.
5. Client nor driver is allowed to cancel once load is booked.
6. The client is responsible for obtaining all permits.

#### ARTICLE 5.0

#### CONSIDERATION

A service fee will be required to be paid to Corona Group Enterprise as per the conditions set below:

1. Client agrees to pay Corona Group Enterprise a **dispatch service fee of 10% of each load booked as per the rate confirmation provided by the Shipper.**
2. An invoice detailing the amount due to Corona Group Enterprise will be **sent to the client by Corona Group Enterprise by end of the business day Thursday**, each week. Payment of the invoice is **due by the following Monday by 5pm (4 days later).**
3. If payment has not been received by the end of the business day of the following Monday at 5pm, Corona Group Enterprise will cease booking loads for the Client until the account is up to date and a \$200 late fee will be applied.

Corona Group Enterprise will invoice the Client as per the terms of the agreement via email, U.S. Mail, or faxing said invoice. Payment can be made to Corona Group Enterprise via the following methods ONLY::

- ZELLE
- CARD PAYMENT VIA INVOICE

Once the payment is processed by our accounts team the Client will be sent a confirmation receipt via email, fax, or US Mail.

#### ARTICLE 6.0

#### INDEMNIFICATION

Once a load has been set up for the Client and all information is given, it will be the responsibility of the Client to handle directly with the shipping party any problems, issues, delays, overages, shortages, damages, or billing and collections issues, unless, you have made arrangements for additional services from Corona Group Enterprise.

In no event will Corona Group Enterprise be held liable for any incidental, consequential, or indirect damages for the loss of profits, or business interruption arising out of the use of the service.

We do not guarantee a minimum gross amount for trucks under our dispatch service but our goal is a minimum weekly gross quota of \$5,000. Each truck, however, is able to gross up more depending on how hard the driver is willing to work and market conditions.

- A. CLIENT agrees to provide properly qualified, trained, and licensed drivers and other personnel to perform the transportation and related services under this Agreement and each transportation schedule in a safe, efficient, and economical manner. Client's personnel are always expected to conduct themselves in a professional manner and shall ascertain and comply with all of the shippers' facility rules and regulations while on Shipper premises.
- B. EXCLUSIVITY & SUBCONTRACT: CLIENT hereby appoints Corona Group Enterprise as its exclusive dispatcher/agent. Upon agreement of this contract, the Client agrees to forgo any and all other dispatching services, including Client dispatching for their own truck. All dispatch services are to be performed solely by Corona Group Enterprise. Violation of this term may result in early termination of this contract and the Client will forfeit their deposit.
- C. DEDICATED LANES: If a dedicated lane is secured by Corona Group Enterprise, our dispatch service fee of 10% per load will remain intact for each load on that dedicated account.
- D. CLIENT specifically agrees that all freight tendered to it by Corona Group Enterprise shall be transported on equipment operated only under the authority of CLIENT and that CLIENT shall not in any manner sub-contract, broker, or in any other form arrange for the freight to be transported by a third party without the prior written consent of Corona Group Enterprise.
- E. LOADING PROCEDURES: Commercial vehicles must be loaded in such a manner as to prevent its cargo from leaking, spilling, blowing, or falling from the vehicle. The cargo must be immobilized or secured to prevent shifting to the extent that the vehicle's stability or maneuverability is affected. All vehicle structures, systems, parts and components used to secure cargo must be in proper working order with no damaged or weakened components that will adversely affect their performance. Cargo must be firmly immobilized or secured on or within a vehicle by structures of adequate strength, dunnage or dunnage bags, shoring bars, tie-downs or a combination of these. Articles of cargo that are likely to roll must be restrained by chocks, wedges, a cradle or equivalent means to prevent rolling. Federal regulations provide for specific means of securing logs, building products, metal coils, paper rolls, concrete pipes, intermodal containers, automobiles, heavy equipment, crushed vehicles, and boulders. Cargo must be secured so that when a vehicle decelerates at a rate of 20 feet per second, the cargo will remain on the vehicle and will not penetrate the vehicle's front-end structure. Any vehicle having a load or components which extend beyond the sides more than 4 inches or more than 4 feet beyond the rear must have the extremities marked with a red or orange fluorescent warning flag. If the projecting load is 2 feet in width or less, only one flag is required at the extreme rear of the load. If the projecting load is greater than 2 feet in width, two flags must be used at the extreme width and length on each side of the load.

F. **RESPONSIBILITIES FOR PROPER LOADING:** A driver cannot operate a commercial vehicle unless (1) the cargo is properly distributed and adequately secured, (2) the means of fastening the cargo is secured, and (3) the cargo does not obscure the driver's view or interfere with the movement of his arms or legs. A driver must assure himself that the load is adequately secured before he drives the vehicle and must examine the cargo and its load-securing devices within the first 50 miles after beginning a trip and adjust the load-securing devices as needed. The driver must also reexamine the cargo and its securing devices when he makes a change of his duty status after the vehicle has been driven for three hours, or after the vehicle has been driven 150 miles, whichever comes first. The load inspection procedures do not apply to a sealed trailer when the driver has been ordered not to open it or to a trailer that has been loaded in a manner that makes inspection of the cargo impracticable. If a member of the public is injured because of improperly loaded cargo, both the shipper who loaded the cargo and the Client may be held liable for the injury. A shipper that assumes responsibility for loading the vehicle can be held liable for improperly securing a load under a common law theory of negligence, and federal regulations will provide evidence of the proper standard of care to be utilized by the shipper in loading the vehicle. When the driver himself is injured in an accident, the shipper cannot be held liable for the improper loading of the vehicle unless the loading defects are latent and concealed and cannot be discerned by ordinary observation by the agents of the Client. In determining if the defect in loading is patent and should have been discovered by the driver, a court will take into consideration the experience of the driver and whether the driver is given assurances by the shipper's employees that there is no defect in the loading of the cargo. A motor Client cannot be held liable for improperly loading a sealed trailer since the driver does not have the opportunity to inspect the load. When a person is injured during the loading or unloading process at the shipper or consignee's facility, the trucking company's liability will be determined according to the rules applicable to the facility owner, and the company will be subject to the same liability or freedom from liability as the owner.

ARTICLE 8.0

TERMINATION & DISCLAIMER

Our contract term is 12 months minimum. Contracts terminated by CLIENT before the 12-month minimum will forfeit their deposit. This contract will automatically renew and remain in effect unless a 7 day written notice to terminate this agreement is given.

Corona Group Enterprise reserves the right to terminate this agreement at any time without notice (we will always make an effort to inform the CLIENT of any changes).

Corona Group Enterprise is NOT responsible for:

- Billing Issues
- Load problems
- Advances (All advances will have to be handled directly between Client and Shipper / Broker)
- Handling and storage of paperwork (All documents will be sent to Client unless other arrangements are made)
- DOT compliance issues.
- Spike Insurance

**ARTICLE 9.0**

**GOVERNING LAW**

This agreement shall be governed by and construed in accordance with laws of the State of California without giving effect to any choice of law or conflict of laws provision or rule (whether of the State of California or any other jurisdiction) that would cause the application of the laws of any jurisdiction other than those of the State of California

**ARTICLE 10.0**

**JURISDICTIONS AND VENUES**

Corona Group Enterprise and the Client hereby consent to and agree to submit to the jurisdiction of the Federal and state courts located in Los Angeles, CA in connection with any claims or controversies arising out of the Agreement. IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date written.

**(CLIENT Company Name)**\_\_\_\_\_

**(CLIENT Signature of Representative)**\_\_\_\_\_

**(CLIENT Representative Name & Title)**\_\_\_\_\_

**Date:**\_\_\_\_\_

**Dispatch Company Name:**                   **CORONA GROUP ENTERPRISE**

**(Representative SIGNATURE)**\_\_\_\_\_

**(Print Representative Name & Title)**\_\_\_\_\_

**Date:**\_\_\_\_\_





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## POWER OF ATTORNEY

I, \_\_\_\_\_, the undersigned, do hereby grant to [ \_\_\_\_\_ ] of Corona Group Enterprise, located in Los Angeles, CA as my attorney-in-fact, to receive on my behalf information from direct shippers, and to sign freight rate confirmations on my behalf pertaining to such information.

This power of attorney will expire in twelve months from the date signed.

Signature of Motor Carrier \_\_\_\_\_

Address of Motor Carrier \_\_\_\_\_

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MC# of Motor Carrier \_\_\_\_\_

The affiant being duly sworn affirms and swears that he or she is the signer(s) of the foregoing power of attorney and that he or she has read the foregoing power of attorney and understands its contents.

Motor Carrier Company Name: [ \_\_\_\_\_ ]

Authorized Party (DISPATCHER NAME) : [ \_\_\_\_\_ ]

Signature of Authorized Party: [ \_\_\_\_\_ ]

Date: \_\_\_\_\_

# Request for Taxpayer Identification Number and Certification

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

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

<b>Print or type.</b> See Specific Instructions on page 3.	<b>1</b> Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	<b>2</b> Business name/disregarded entity name, if different from above	
	<b>3</b> Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only <b>one</b> of the following seven boxes.	<b>4</b> Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
	<input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate	Exempt payee code (if any) _____
	<input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ <b>Note:</b> Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is <b>not</b> disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.	Exemption from FATCA reporting code (if any) _____
	<input type="checkbox"/> Other (see instructions) ▶ _____	<i>(Applies to accounts maintained outside the U.S.)</i>
	<b>5</b> Address (number, street, and apt. or suite no.) See instructions.	Requester's name and address (optional)
<b>6</b> City, state, and ZIP code		
<b>7</b> List account number(s) here (optional)		

## Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

**Note:** If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

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

## Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

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

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

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

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

### Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

*If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.*

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

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

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

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

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

**Foreign person.** If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*).

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

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

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

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

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

## Backup Withholding

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

**Payments you receive will be subject to backup withholding if:**

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the instructions for Part II for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

## What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

## Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

## Penalties

**Failure to furnish TIN.** If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

**Civil penalty for false information with respect to withholding.** If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

**Criminal penalty for falsifying information.** Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

**Misuse of TINs.** If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

## Specific Instructions

### Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

**Note: ITIN applicant:** Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or “doing business as” (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** Enter the entity’s name as shown on the entity’s tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a “disregarded entity.” See Regulations section 301.7701-2(c)(2)(iii). Enter the owner’s name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner’s name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity’s name on line 2, “Business name/disregarded entity name.” If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

### Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

### Line 3

Check the appropriate box on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

### Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

#### Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys’ fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 5 <sup>2</sup>
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

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

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

**Exemption from FATCA reporting code.** The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

**Note:** You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

### Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

### Line 6

Enter your city, state, and ZIP code.

## Part I. Taxpayer Identification Number (TIN)

**Enter your TIN in the appropriate box.** If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

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

**Note:** See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at [www.SSA.gov](http://www.SSA.gov). You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/Businesses](http://www.irs.gov/Businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. Go to [www.irs.gov/Forms](http://www.irs.gov/Forms) to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to [www.irs.gov/OrderForms](http://www.irs.gov/OrderForms) to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

**Note:** Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

**Caution:** A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

## Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

**Signature requirements.** Complete the certification as indicated in items 1 through 5 below.

**1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.**

You must give your correct TIN, but you do not have to sign the certification.

**2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.**

You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

**3. Real estate transactions.**

You must sign the certification. You may cross out item 2 of the certification.

**4. Other payments.**

You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

**5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.**

You must give your correct TIN, but you do not have to sign the certification.

**What Name and Number To Give the Requester**

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
6. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

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

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

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

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

\*Note: The grantor also must provide a Form W-9 to trustee of trust.

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

**Secure Your Tax Records From Identity Theft**

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

To reduce your risk:

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

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

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

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

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

**Protect yourself from suspicious emails or phishing schemes.**

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at [spam@uce.gov](mailto:spam@uce.gov) or report them at [www.ftc.gov/complaint](http://www.ftc.gov/complaint). You can contact the FTC at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027.

Visit [www.irs.gov/IdentityTheft](http://www.irs.gov/IdentityTheft) to learn more about identity theft and how to reduce your risk.

## Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.