



PO Box 4140 · Rome, NY 13440

800.756.1331 · 315.240.2028 (Fax)

Dear Sir /Madam,

Thank you for contacting M&L Transport of PA LLC in reference to our job listing. Please find the enclosed packet of information which explains the Drive-Away requirements. Included are the following:

1. M&L Transport Overview
2. M&L Drive Away Information Sheet
3. Fuel Surcharge Information
4. Driver's Application for Employment (4 pgs.)
5. Driver's Certification of Violations/Annual Review of Driving Record
6. Previous Employment and Drug & Alcohol Inquiry (2 pgs.)
7. Certification of Driver's License Requirements
8. Fair Credit Reporting Act Disclosure Statement
9. Previous Pre-Employment Employee Alcohol and Drug Test Statement
10. Accident Reporting Acknowledgement
11. Cell Phone Regulation Acknowledgement
12. FMCSA Pre-Employment Screening Program (2 pgs., CDL holders only)
13. Vehicle Information
14. Payroll Direct Deposit Information
15. Driver Paperwork Acknowledgement

Please review the information contained within at your convenience and **fill out and return all completed forms** if you would like to be considered for employment as a driver. Someone will contact you throughout the process. Thank you again for your interest.

Forms can be FAXED to **315-240-2028** or EMAILED to transportsupport@mltrucking.com

Please send the following documents with your application for faster processing:

- **Copy of Driver's license**
- **Copy of 10 year driving record**
- **Current DOT Medical Card**

Sincerely,

Ron Skinner

Operations

Manager



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Drive – Away Overview

Drive-Away is the movement of vehicles throughout the country, giving you an exciting and rewarding position in the transportation business. Drive-Away allows you to drive without loading or unloading.

As an independent contractor you have the freedom to choose where and when you want to run. Only six months experience can get you started in most of our drive away areas. We have the opportunities for Class D,C,B, and A license holders.

Drive Away Requirements:

- Must be 23 years of age
- Able to pass Federal DOT Physical and drug screen
- Must meet the FHWA guidelines on safety clearance application
- No more than 6 points on your licenses in the past 3 years
- No Felonies
- No DUI in the past 7 years
- Must comply with Driver's daily log requirements as prescribed in FWWA 395

Compensation Schedule:

\$0.75 pm - non CDL Trip	\$0.80 pm - CDL Trip
1-125 miles = \$100	1-125 miles = \$115
126-215 miles = \$150	126-200 miles = \$160

Up to 50% advance on pay; remaining 50% is weekly pay or direct deposit

M&L will advance you up to 50% of a trip on your fuel card, issued to you upon request. Once you have turned in your paperwork for that trip (by mail, email, or fax) you will receive all your remaining compensation on that trip on the next payday (Friday).

As an independent contractor you will be responsible for getting the vehicle from the pickup point to delivery point. This includes the purchase of fuel if needed which is reimbursable per the attached fuel surcharge schedule. You will be responsible for your expenses on the road, such as meals and motels (if needed). The advance on your trip will be more than enough to cover this expense on the road. You are also responsible for taxes and will be issued a 1099 form at the end of the year.

Please note that once the delivery of the unit has been completed you are responsible for your own transportation and expenses for the return trip. This can be accomplished in one of two ways:

1. Public Transportation
2. Towing a vehicle behind you - M&L will work with you to outfit your vehicle for towing. You will be required to reimburse M&L for the equipment that will be needed on your vehicle. This can be done through weekly payroll deduction if preferred.

M&L DRIVE AWAY INFORMATION

- Compensation period is Sunday through Saturday with payment types as follows:
 - Weekly compensation mailed Friday following for all moves submitted
 - Direct bank deposit with same criteria as above form to be completed
 - Fuel Card
- Tolls & Permits – Reimbursed by M&L
- Breakdowns – 2 hours free time then payable @\$10.00/hr. (10hr days maximum)
- Towing hitches – M&L can advance cost , driver to reimburse M&L
- Log Book – Required for both non CDL and CDL (Log books provided by M&L)
- Passengers – No passengers allowed
- Drug Testing – Required – M&L will provide
- Safety Meeting – M&L will schedule bi-annually
- Contact Info – M&L will provide



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Dear Drive-Away Contractor:

Due to the escalating costs of fuel, a per mile fuel surcharge will be paid for all Drive -away activity.

The fuel surcharge amount is based on the U.S. Dept. of Energy Diesel Fuel Index as reported on Monday of each week at:

http://tonto.eia.doe.gov/oog/info/wohdp/diesel_detail_report.asp

Fuel Surcharges are adjusted weekly and are in effect beginning each Tuesday through the following Monday. Our surcharge is based upon the U.S. Average of Highway Diesel Prices.

Listed below is the diesel fuel index and surcharge table:

Price per Gallon	Surcharge	Price per Gallon	Surcharge	Price per Gallon	Surcharge
3.80 to 3.849	\$0.40	4.05 to 4.099	\$0.45	4.30 to 4.349	\$0.50
3.85 to 3.899	\$0.41	4.10 to 4.149	\$0.46	4.35 to 4.399	\$0.51
3.90 to 3.949	\$0.42	4.15 to 4.199	\$0.47	4.40 to 4.449	\$0.52
3.95 to 3.999	\$0.43	4.20 to 4.249	\$0.48	4.45 to 4.499	\$0.53
4.00 to 4.049	\$0.44	4.25 to 4.299	\$0.49	4.50 to 4.549	\$0.54

Fuel prices above \$4.549 per gallon will continue at +.01/mile for each \$.05 range increment.

We thank you for your continued cooperation and support.

M&L Transport
P.O. Box 4140
Rome NY 13440
Tel: 1-800-756-1331
Fax: 315-240-2028

SECTION 3	ACCIDENT HISTORY																								
<p>Complete the following for any accidents included on your accident register (390.159b) that involved the applicant in the 3 years prior to the applicant date shown on Page 1 or write NONE if there is no accident register data for this driver</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"></th> <th style="width: 40%; text-align: center;">DATE</th> <th style="width: 20%; text-align: center;">LOCATION</th> <th style="width: 10%; text-align: center;">INJURIES</th> <th style="width: 10%; text-align: center;">FATALITIES</th> <th style="width: 5%; text-align: center;">HAZMAT</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>_____</td> <td>_____</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>2.</td> <td>_____</td> <td>_____</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>3.</td> <td>_____</td> <td>_____</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> </tbody> </table> <p>Please provide information concerning any other commercial motor vehicle accidents involving the applicant that were reported to government agencies or insurers or retained under internal company policies: _____</p> <p>_____</p> <p>_____</p>			DATE	LOCATION	INJURIES	FATALITIES	HAZMAT	1.	_____	_____	_____	_____	_____	2.	_____	_____	_____	_____	_____	3.	_____	_____	_____	_____	_____
	DATE	LOCATION	INJURIES	FATALITIES	HAZMAT																				
1.	_____	_____	_____	_____	_____																				
2.	_____	_____	_____	_____	_____																				
3.	_____	_____	_____	_____	_____																				

SECTION 4	DRUG AND ALCOHOL HISTORY
<p>If applicant was NOT subject to DOT testing requirements under 49 CFR part 40 while employed by you, Please check here <input type="checkbox"/> and return.</p> <p>Applicant was subject to DOT testing requirements from _____ to _____</p> <p>In answering these questions, include any required DOT drug and alcohol testing information you obtained from other employers in the 3 years prior to the application date shown on Page 1</p> <p>Within the past 3 years from the application date on Page 1:</p> <ol style="list-style-type: none"> 1. Has this person violated any of the drug and/or alcohol prohibitions under 49CFR part 40 or Subpart B of part 382, including: <ul style="list-style-type: none"> • An alcohol test with a result of 0.04 or higher alcohol concentration • A controlled substance test result of positive, adulterated, or substituted • A refusal to submit to a random, post-accident, reasonable suspicion, or follow-up controlled substance or alcohol test. • Alcohol use while performing or within 4 hours before performing safety-sensitive functions • Alcohol use after an accident, in violation of 382.303 • Controlled substances use while on duty, except as allowed under 382.213 <p style="text-align: right;">YES / NO</p> 2. If this person violated a DOT drug and/or alcohol prohibition, did he/she fail to begin or complete a rehabilitation program prescribed by a substance abuse professional (SAP)? (If rehabilitation was required but you do not know if he/she began or completed such a program, check here <input type="checkbox"/>) <p style="text-align: right;">YES / NO</p> 3. If this person successfully completed a SAP's rehabilitation referral and remained in your employ, did he/she subsequently have an alcohol test result of 0.04 or greater, a verified positive drug test, or refusal to be tested? <p style="text-align: right;">YES / NO</p> 	

Motor Vehicle Driver's

CERTIFICATION OF COMPLIANCE WITH DRIVER LICENSE REQUIREMENTS

MOTOR CARRIER INSTRUCTIONS: The requirements of Part 383 apply to every driver who operates in intrastate, interstate, or foreign commerce and operates a vehicle weighing 26,001 pounds or more, can transport more than 15 people, or transports hazardous materials that require placarding.

The requirements in Part 391 apply to every driver who operates in interstate commerce and operates a vehicle weighing 10,001 pounds or more, can transport more than 15 people, or transports hazardous waste materials that require placarding.

DRIVER REQUIREMENTS: Part 383 and 391 of the Federal Motor Carrier Safety Regulations contain certain driver licensing requirements that you as a driver must comply with, including the following:

1. POSSESS ONLY ONE LICENSE: You, as a commercial vehicle driver, may not possess more than one motor vehicle operator's license
2. NOTIFICATION OF LICENSE SUSPENSION, REVOCATION, OR CANCELLATION: sections 391.15(b)(2) and 383.33 of the Federal Motor Carrier Safety Regulations require that you notify your employer the NEXT BUSINESS DAY of any revocation or suspension of your driver's license. In addition, section 383.31 requires that any time you are convicted of violating a state or local traffic law (other than parking), you must report it within 30 days to: 1) your employing motor carrier, and 2) the state that issued your license (if the violation occurs in a state other than the one which issued your license). The notification to both the employer and state must be in writing.
3. CDL DOMICILE REQUIREMENT: Section 383.23(a)(2) requires that your commercial driver's license be issued by your legal state of domicile, where you have your true, fixed, and permanent home and principal residence and to which you have the intention of returning whenever you are absent. If you establish a new domicile in another state, you must apply to transfer you CDL within 30 days.

The following license is the only license I possess:

Driver's License No. _____ State _____ Exp. Date _____

DRIVER CERTIFICATION: I certify that I have read and understood the above requirements.

Driver's Name (printed): _____

Driver's Signature: _____ Date: _____

Notes: _____



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FAIR CREDIT REPORTING ACT DISCLOSURE STATEMENT

In accordance with the provisions of Section 604(b)(2)(A) of the Fair Credit Reporting Act, Public Law 91-508, as amended by the Consumer Credit Reporting Reform Act of 1996 (Title II, Subtitle D, Chapter 1, of Public Law 104-208), you are being informed that reports verifying your previous employment, previous drug and alcohol test results, and your driving record may be obtained on you for employment purposes. These reports are required by Sections 383.413, 391.23, and 391.25 of the Federal Motor Carrier Safety Regulations.

Applicant's Signature

Date

Print Name

ID Number

ACCIDENT REPORTING

I understand that prompt and proper reporting of accidents is my responsibility. I further understand and agree that failure to comply in either area is grounds for automatic termination.

It has been explained to me that I am to notify M&L Transport as soon as possible but in no case later than the next business day.

- Any time the vehicle comes in contact with any other vehicle, object, person, animal or property, regardless of damage or injury.
- Any time there is damage to a customer's vehicle such as, bent wind deflector, mud flap torn off, broken mirror, etc.
- Any time there is an accusation that damage or injury has been caused by M&L contract driver.
- Any time I witness any accident or am in the close proximity of any accident and could be alleged to be involved, and/or stop to give assistance (talking to police, assisting the injured, etc.) at the scene of any accident.

It has been explained to me that I am to call IMMEDIATELY. If there is no phone readily available, or if unable to leave the scene of the accident to get to a phone, I will ask someone to call for me. I then will call as soon as I can get to a phone.

It has been explained to me that I am never to admit fault, or offer to pay for damages, but to recount only the facts as to what happened. This information is to be given only to the law enforcement officer actually doing the investigation.

It is my responsibility to obtain information about witnesses, possible witnesses, and all emergency personnel on the scene, as well as the other parties involved. I realize that descriptions of vehicles and persons, tag numbers (license plate numbers) truck numbers are available to me even if someone refuses to give me his or her name and address. Information such as name tags uniforms, badge numbers, and the like are also readily available to me at the scene. I will obtain this information.

I HAVE READ AND UNDERSTAND THE ABOVE STATED COMPANY POLICIES AND AGREE TO ABIDE BY THEM. I HAVE ALSO RECEIVED AN ACCIDENT REPORTING KIT THAT IS TO BE USED BY ME AT THE SCENE. IN THIS KIT IS A CAMERA I AM TO TAKE PICTURES AND TURN THEM IN AS INSTRUCTED.

DRIVER'S SIGNATURE

PRINT NAME

DATE



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Dear Valued Driver –

I wanted to touch base with all drivers in regards to the regulation on using handheld mobile call phones while driving. It is prohibited to use, reach for, hold, or dial a handheld cell phone while operating a commercial motor vehicle. If caught, drivers will face penalties up to \$2,750 and the company up to \$11,000 for violating this incredibly important and necessary regulation.

M&L Transport fully supports this law and does not allow any of the prohibited practices by any driver.

Please sign the letter below to acknowledge that you have read and understand the above regulation, and return to our office.

Sincerely,

Ron Skinner

Operations Manager

Driver Name

Driver Signature/Date

THE BELOW DISCLOSURE AND AUTHORIZATION LANGUAGE IS FOR MANDATORY USE BY ALL ACCOUNT HOLDERS

IMPORTANT DISCLOSURE

REGARDING BACKGROUND REPORTS FROM THE PSP ONLINE SERVICE

In connection with your application for employment with M&L Transport of PA LLC, here on known as Prospective Employer, its employees, agents, or contractors may obtain one or more reports regarding your driving, and safety inspection history from the Federal Motor Carrier Safety Administration (FMCSA).

When the application for employment is submitted in person, if the Prospective Employer uses any information it obtains from FMCSA in a decision to not hire you or to make any other adverse employment decisions regarding you, the Prospective Employer will provide you with a copy of the report upon which its decision was based on a written summary of your rights under the Fair Credit Reporting Act before taking any final adverse action. If any final adverse action is taken and that the decision and that the action was based in part or in whole on this report.

When the application is submitted by mail, telephone, computer, or other similar means, if the Prospective Employer uses any information it obtains from FMCSA in a decision to not hire you or to make any other adverse employment decision regarding you, the Prospective Employer must provide you, within three business days of taking adverse action, oral, written or electronic notification: that the adverse action has been taken based in whole or in part on information obtained by FMCSA; the name, address, and toll free telephone number of FMCSA; that the FMCSA did not make the decision to take adverse action and is unable to provide you the specific reasons why the adverse action was taken; and that you may, upon providing proper identification, request a free copy of the report and may dispute with the FMCSA the accuracy or completeness of any information or report. If you request a copy of a driver record from the Prospective Employer who procured the report, then, within three business of receiving your request, together with proper identification, the Prospective Employer must send or provide to you a copy of your report and summary of your rights under the Federal Credit Reporting Act.

Neither the Prospective Employer nor the FMCSA contractor supplying the crash safety information has the capability to correct any safety data that appears to be incorrect. You may challenge the accuracy of the data by submitting a request to <https://dataqs.fmcsa.dot.gov> If you challenge crash or inspection information reported by State, FMCSA cannot change or correct this data. Your request will be forwarded by the DataQs system to the appropriate State for adjudication.

Any crash or inspection in which you were involved will display on your PSP report. Since the PS report does not report, or assign, or imply fault, it will include all Commercial Motor Vehicle (CMV) crashes where you were a driver or co-driver and where those crashes were reported to FMCSA, regardless of fault. Similarly, all inspections with or without violations, appear on the PSP report. State citations associated with Federal Motor Carrier Safety Regulations (FMCSR) violations that have been adjudicated by court of law will also appear, and remain, on a PSP report.

The Prospective Employer cannot obtain background reports from FMCSA without your authorization.

AUTHORIZATION

If you agree that the Prospective Employer may obtain such background reports, please read the following and sign below:

I authorize M&L Transport of PA (Prospective Employer) to access the FMCSA Pre-Employment Screening Program (PSP) system to seek information regarding my commercial driving safety record and information regarding my safety inspection history. I understand that I am authorizing the release of safety performance information including crash data from the previous five (5) years and inspection history from the previous three (3) years. I understand and acknowledge that the release of information may assist the Prospective Employer to make a determination regarding my suitability as an employee.

I further understand that neither the Prospective Employer nor the FMCSA contractor supplying the crash and safety information has the capability to correct any safety information that appears to be incorrect. I understand that I may challenge the accuracy of the data by submitting a request to <https://dataqs.fmcsa.dot.gov> If I challenge crashes or inspection information reported by State, FMCSA cannot change or correct this data. I understand my request will be forwarded by DataQs system to the appropriate State for adjudication.

I understand that any crash or inspection in which I was involved will display on my PSP report. Since the PSP report does not report, or assign, or imply fault, I acknowledge it will include all CMV crashes where I was a driver or co-driver and where those crashes were reported to FMCSA, regardless of fault. Similarly, I understand all inspections, with or without violations, will appear on my PSP report, and State citations associated with FMCSR violations that have been adjudicated by a court of law will also appear, and remain, on my PSP report.

I have read the above Disclosure Regarding Background Reports provided to me by Prospective Employer and I understand that if I sign this Disclosure and Authorization, Prospective Employer may obtain a report of my crash and inspection history. I hereby authorize Prospective Employer and its employees, authorized agents, and/or affiliates to obtain the information authorized above.

DATE: _____

Signature

Name (please print)

NOTICE: this form is made available to monthly account holders by NIC on behalf of the U.S. Department of Transportation, Federal Motor Carrier Safety Administration (FMCSA). Account holders are required by federal law to obtain an Applicant's written or electronic consent prior to accessing the Applicant's PSP report. Further, account holders are required by FMCSA to use the language contained in this disclosure and Authorization form to obtain an Applicant's consent. The language must be used in whole, exactly as provided. Further, the language on this form must exist as one Stand-alone document. The language may NOT be included with other consent forms or any other language.

NOTICE: The prospective employment concept referenced in this form contemplates the definition of "employee" contained at 49 C.F.R 383.5.

THIS FORM IS TO BE COMPLETED BY CDL HOLDERS ONLY.



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VEHICLE INFORMATION

In order for us to determine whether your vehicle can be towed and to order the parts needed for your vehicle, please include the following information for that vehicle. This will speed up the set-up process.

<u>YEAR</u>	<u>MAKE</u>	<u>MODEL</u>	<u>ENGINE TYPE</u>
_____	_____	_____	_____

TRANSMISSION

Automatic _____ Front, Rear, or All Wheel Drive _____

Standard _____ 3,4,5,6, Speed _____ Neutral Dash or Floor?

2 or 4 Wheel Drive _____

Comments

VEHICLE INSURANCE INFORMATION

(REQUIRED)

Vehicle Insurance Coverage type(s): _____
(liability, Full coverage, etc)

Vehicle Insurance Company: _____

Injury Coverage: YES / NO Glass Coverage: YES / NO Policy Number: _____

We require a copy of all vehicle insurance policies to be sent in with this form. M&L Transport of PA LLC will retain this information in your hire packet in case there is an accident that damages your personal vehicle.

PERSONAL INSURANCE INFORMATION

(OPTIONAL)

Personal Insurance Company: _____

Life Insurance: YES / NO Disability: YES / NO Critical Illness Care: YES / NO Policy#: _____

Beneficiary: YES / NO If yes then who: _____ Phone: _____

We ask, but do not require, for personal insurance coverage FOR EMERGENCY USE ONLY. The personal insurance coverage is FOR EVENT OF SERIOUS INJURY ONLY. This information is optional, and if provided, will remain confidential unless absolutely necessary in the unfortunate event that it is NEEDED and asked for by a person(s) you have provided us as an EMERGENCY CONTACT on your application packet.



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Driver Paperwork Acknowledgement

By signing this acknowledgement, I _____,
acknowledge that I have received and read M&L Transport of PA LLC's Paperwork
Processing instructions.

Date

Driver Signature

Driver Name (Printed)

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 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

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

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

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

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

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

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

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

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

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

G—A real estate investment trust

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

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

J—A bank as defined in section 581

K—A broker

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

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

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

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. 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. 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. Go to 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 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 ¹
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 ²
5. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
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 ⁴
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

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

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

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

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships*, 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. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit 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.