



U.S. Department of Transportation  
Federal Motor Carrier Safety Administration

1200 New Jersey Ave., S.E.  
Washington, DC 20590

**SERVICE DATE**  
February 12, 2010

**LICENSE**  
**MC-701467-B**  
KELTRANS LLC  
NORTH LAS VEGAS, NV

This License is evidence of the applicant's authority to engage in operations, in interstate or foreign commerce, as a **broker, arranging for transportation of freight (except household goods)** by motor vehicle.

This authority will be effective as long as the broker maintains insurance coverage for the protection of the public (49 CFR 387) and the designation of agents upon whom process may be served (49 CFR 366). The applicant shall also render reasonably continuous and adequate service to the public. Failure to maintain compliance will constitute sufficient grounds for revocation of this authority.

Jeffrey L. Secrist, Chief  
Information Technology Operations Division

BPO

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. It is estimated that an average of 10 minutes per response is required to complete this collection of information. This estimate includes time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Comments concerning the accuracy of this burden estimate or suggestions for reducing this burden should be directed to the Federal Motor Carrier Safety Administration, 400 7th St., SW, Washington, DC 20590.

B. M. C. 85

FILER FMCSA

ACCOUNT NO. 22512

Approved by OMB

2126-0017

License No.

MC- 701467

PROPERTY BROKER'S TRUST FUND AGREEMENT UNDER 49 U.S.C. 13906  
OR NOTICE OF CANCELLATION OF THE AGREEMENT

KNOW ALL MEN BY THESE PRESENTS, That we KelTrans LLC

(Broker)

of PO Box 337049 North Las Vegas, NV 89033  
(Street) (City) (State) (Zip code)

as TRUSTOR (hereinafter called Trustor), and PACIFIC FINANCIAL ASSOCIATION, INC.,  
(Name of Trustee)

a financial institution created and existing under the laws of the State of California  
(State or District of Columbia)

as TRUSTEE (hereinafter called Trustee) hold and firmly bind ourselves and our heirs, executors, administrators, successors, and assigns, jointly and severally, firmly by these presents.

WHEREAS, the Trustor is or intends to become a Broker pursuant to the provisions of the Title 49 U.S.C. 13904, and the rules and regulations of the Federal Motor Carrier Safety Administration relating to insurance or other security for the protection of motor carriers and shippers, and has elected to file with the Federal Motor Carrier Safety Administration such a Trust Fund Agreement as will ensure financial responsibility and the supplying of transportation subject to the ICC Termination Act of 1995 in accordance with contracts, agreements, or arrangements therefor, and

WHEREAS, this Trust Fund Agreement is written to assure compliance by the Trustor as a licensed Property Broker of Transportation by motor vehicle with 49 U. S. C 13906(b), and the rules and regulations of the Federal Motor Carrier Safety Administration, relating to insurance or other security for the protection of motor carriers or shippers, and shall inure to the benefit of any and all motor carriers or shippers to whom the Trustor may be legally liable for any of the damages herein described.

NOW, THEREFORE, the trustor and trustee, to accomplish the above, agree as follows:

1. Trustee agrees that payments made pursuant to the security provided herein to shippers and motor carriers pursuant to this Agreement will be made exclusively and directly to shippers or motor carriers that are parties to contracts, agreements or arrangements with Trustor.
2. Trustee agrees that the protection afforded to shippers and motor carriers hereby will continue until any and all claims made by shippers or motor carriers for which Trustor may be legally liable have been settled or until the funds deposited by Trustor pursuant to this Agreement have been exhausted, whichever comes first.
3. The parties hereto acknowledge and certify that said Trustee shall exclusively manage the security and trust fund, as herein set forth, and shall have legal title to the security and trust fund, pursuant to the terms and conditions as set forth in this agreement. Further, the parties hereto, and the said Trustee, as evidenced by their signatures to this agreement, acknowledge and certify that (a) said Trustee, neither has nor expects to have any interest, financial, proprietary, or otherwise, whatsoever, in Trustor; and (b) said Trustor, neither has nor expects to have any interest, financial, proprietary, or otherwise, whatsoever, in Trustee.
4. Trustee acknowledges the receipt of the sum of Ten Thousand Dollars (\$10,000.00), to be held in trust under the terms and conditions set forth herein.
5. Trustee may, within its sole discretion, invest the funds comprising the corpus of this trust fund consistent with its fiduciary obligation under applicable law.
6. Trustee shall pay, up to a limit of Ten Thousand Dollars (\$10,000.00), directly to a shipper or motor carrier any sum or sums which Trustee, in good faith, determines that the Trustor has failed to pay and would be held legally liable by reason of Trustor's failure to perform faithfully its contracts, agreements, or arrangements for transportation by authorized motor carriers, made by Trustor while this agreement is in effect, regardless of the financial responsibility or lack thereof, or the solvency or bankruptcy, of Trustor.
7. In the event that the trust fund is drawn upon and the corpus of the trust fund is a sum less than Ten Thousand Dollars (\$10,000.00), Trustor shall, within thirty (30) days, replenish the trust fund up to Ten Thousand Dollars (\$10,000.00) by paying to the Trustee a sum equal to the difference between the existing corpus of the trust fund and Ten Thousand Dollars (\$10,000.00).
8. Trustee shall immediately give written notice to the FMCSA of all lawsuits filed, judgments rendered, and payments made under this trust agreement and of any failure by Trustor to replenish the trust fund as required herein.
9. This agreement may be canceled at any time upon thirty (30) days written notice by the Trustee or Trustor to the FMCSA on the form printed at the bottom of this agreement. The thirty (30) day notice period shall commence upon actual receipt of a copy of the trust fund agreement with the completed notice of cancellation at the FMCSA's Washington, DC office. The Trustee and/or Trustor specifically agrees to file such written notice of cancellation.
10. All sums due the Trustee as a result, directly or indirectly, of the administration of the trust fund under this agreement shall be billed directly to Trustor and in no event shall said sums be paid from the corpus of the trust fund herein established.



11. Trustee shall maintain a record of all financial transactions concerning the Fund, which will be available to Trustor upon request and reasonable notice and to the FMCSA upon request.

12. This agreement shall be governed by the laws in the State of Arizona, to the extent not inconsistent with the rules and regulations of the FMCSA.

This trust fund agreement is effective the 8 day of February, 2010, 12:01 a.m., standard time at the address of the Trustor as stated herein and shall continue in force until terminated as herein provided.

Trustee shall not be liable for payments of any of the damages hereinbefore described which arise as the result of any contracts, agreements, undertakings, or arrangements made by the Trustor for the supplying of transportation after the cancellation of this Agreement, as herein provided, but such cancellation shall not affect the liability of the Trustee for the payment of any such damages arising as the result of contracts, agreements, or arrangements made by the Trustor for the supplying of transportation prior to the date such cancellation becomes effective.

IN WITNESS WHEREOF, the said Trustor and Trustee have executed this instrument on the 8 day of February, 2010.

TRUSTOR

Name KelTrans LLC  
Address PO Box 337049  
North Las Vegas, NV 89033  
Telephone No. (702)591-6394  
By [Signature]  
Kelly M Northington  
Managing Member  
Witness [Signature] Account Executive  
(Signature and Title)

TRUSTEE

Name PACIFIC FINANCIAL ASSOCIATION, INC.  
Address 12707 High Bluff #200  
San Diego, CA. 92130  
Telephone No. (800)595-2615  
By [Signature]  
J.P. Larson  
President  
Witness [Signature]  
(Signature and Title)

Only financial institutions may qualify to act as Trustee. Trustee, by the above signature, certifies that it is a financial institution and has legal authority to assume the obligations of Trustee and the financial ability to discharge them

NOTICE OF CANCELLATION

THIS IS TO ADVISE THAT THE ABOVE BROKER TRUST FUND AGREEMENT EXECUTED ON THE \_\_\_\_ DAY OF \_\_\_\_\_, \_\_\_\_ IS HEREBY CANCELED AS SECURITY IN COMPLIANCE WITH THE FMCSA SECURITY REQUIREMENTS UNDER 49 U.S.C. 13906(b) and 49 CFR 387.307, EFFECTIVE AS OF THE \_\_\_\_ DAY OF \_\_\_\_\_, \_\_\_\_ 12:01 A.M. STANDARD TIME AT THE ADDRESS OF THE TRUSTOR, PROVIDED SUCH DATE IS NOT LESS THAN THIRTY (30) DAYS AFTER THE ACTUAL RECEIPT OF THIS NOTICE BY THE FMCSA.

\_\_\_\_ DATE SIGNED

\_\_\_\_\_  
SIGNATURE OF AUTHORIZED  
REPRESENTATIVE OF TRUSTEE OR TRUSTOR



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Approved by OMB 2125-0567 Aprobado por OMB 2125-0567

<b>FEDERAL MOTOR CARRIER SAFETY ADMINISTRATION</b> <b>ADMINISTRACIÓN FEDERAL DE SEGURIDAD DE AUTOTRANSPORTE</b>		<b>Docket No. MC - 701467</b> <b>Numero de Docket FF -</b>	
<b>Designation of Agents - Motor Carriers, Brokers and Freight Forwarders</b> <i>Designación de Agentes - Auto transportistas, Agentes y el Destinatario del Flete</i>		<b>Date 1/1/10</b> <b>Fecha</b>	
<b>FULL AND CORRECT NAME OF CARRIER, BROKER OR FREIGHT FORWARDER, AND ADDRESS, INCLUDING ZIP CODE</b> <b>NOMBRE COMPLETO Y CORRECTO DEL AUTO TRANSPORTISTA, AGENTE O EL DESTINATARIO DEL FLETE, Y DIRECCIÓN, INCLUYENDO EL CÓDIGO POSTAL</b> KELTRANS LLC PO BOX 337049 NORTH LAS VEGAS NV 89033			
<b>TITLE OF AUTHORIZED PERSON</b> <b>TÍTULO DE LA PERSONA AUTORIZADA</b>  <b>TELEPHONE NO. (702) 489-9936</b> <b>NUMERO DE TELÉFONO ( )</b>		<b>SIGNATURE</b> <b>FIRMA</b>	
<p><b>INSTRUCTIONS:</b> Regulations governing the designation of persons upon whom process may be served are prescribed at 49 CFR 366, as amended. An agent must be designated for each state in or through which the carrier, broker, or freight forwarder operates; each person, association or corporation designated must reside in the state for which designated; a carrier, broker or freight forwarder may designate himself/herself for the state in which he/she resides; and state officials may be designated only if such official's agreement to so act is furnished with this designation. Note: a post office box is NOT ACCEPTABLE as an agent's address. FILE THE ORIGINAL signed copy with the FMCSA, 400 Virginia Ave., SW, Suite 600, Washington, DC 20024. One signed copy should be filed with each state in or through which the operation is conducted; and one copy should be retained by the carrier, broker, or freight forwarder. CHANGES in designation may be made only by filing with the FMCSA, a new form BOC-3. Copies of new designations need to be sent only to those states affected by the change or new filing. Either INDIVIDUAL or BLANKET designations may be made.</p> <p><b>INSTRUCCIONES:</b> Las regulaciones gobernantes para la designación de personas a quienes el proceso puede ser servido son prescritas en el 49 CFR 366, como se a enmendado. Un agente tiene que ser designado a través de cada estado que el autotransportista, agente o el destinatario del flete que opera; cada persona, asociación o corporación designada debe vivir en el estado que se le a designado. Un autotransportista, agente o el destinatario del flete, puede designarse así mismo por el estado en cual vive; y los oficiales del estado pueden ser designados solamente de acuerdo oficial en el que se facilita de acuerdo al acto de esta designación. Nota: un apartado postal NO ES ACCEPTABLE como la dirección de un agente. ARCHIVE LA COPIA ORIGINAL firmada con el FMCSA, 400 Virginia Ave., SW, Suite 600, Washington, DC 20024. Una copia firmada tiene que ser archivada por cada estado a través de cada operación conducida; y una copia tiene que guardarla el auto transportista, agente o el destinatario del flete. LOS CAMBIOS de cada designación pueden hacerse solamente reportándose con el FMCSA, y una nueva forma BOC-3. Las copias de las nuevas designaciones necesitan ser mandadas solamente a los estados afectados o el nuevo reporte que se ha hecho. Cualquiera de las dos designaciones pueden hacerse ya sea INDIVIDUAL O AMPLIADA.</p>			
<p align="center"><b>INDIVIDUAL DESIGNATIONS</b></p> <p>Pursuant to Sections 13303(a) and 13304(a) of the ICC Termination Act of 1995, the carrier, broker, or freight forwarder named above hereby designates the following named individuals upon whom service of notices by the Secretary or service of process issued by any court in any action against the carrier, broker, or freight forwarder may be served in the state named. <i>Show agent's name, address (P.O. Box NOT acceptable), city, and zip code for each state in which operations can be conducted.</i></p> <p align="center"><b>DESIGNACIONES INDIVIDUALES</b></p> <p><i>Propósito de las Secciones 13303(a) y 13304(a) del Acta de Terminación del ICC del 1995, el nombre del autotransportista, agente o el destinatario del flete que arriba fue mencionado asignara a los siguientes nombres de las personas en quien el servicio de avisar por la Secretaria o servicio de proceso emitido por cualquier corte dentro de cualquier acción en contra del autotransportista, agente o el destinatario del flete puede ser servido dentro del nombre del estado. Muestre nombre del agente, dirección (P.O. Box NO ES aceptable), ciudad, y código postal por cada estado en que las operaciones pueden ser conducidas.</i></p>			
<b>Alabama</b> W. Ronald Waldrop, Attorney/1025 Montgomery Hwy Ste 212 Brimingham, AL 35216		<b>Delaware</b> Delaware Motor Transport Assoc. Inc./1184 South Governors Avenue Dover, DE 19901	
<b>Alaska</b> Alaska Trucking Association, Inc./3443 Minnesota Drive Anchorage, AK 99503		<b>District of Columbia</b> Don Norman, 1140 Connecticut Avenue NW Ste 609 Washington, DC 20036	
<b>Arizona</b> Rich Bren/Southwest Truck Insurance Group/1622 N. Black Canyon Hwy Phoenix, AZ 85009		<b>Florida</b> Faviola Carrillo/Truckers Business Center/11310 Rock Ridge Rd Lakeland, FL 33810	
<b>Arkansas</b> Carol Pense/Permit Connection, Inc/1011 Hwy 71 N Suite B Alama, AR 72921		<b>Georgia</b> William Thurman/Motor Carrier Services, Inc./5221 N Lake Dr Lake City, GA 30260	
<b>California</b> Jeffrey Nadel Attorney at Law/16000 Ventura Blvd #908 Encino, CA 91436-2744		<b>Hawaii</b>	
<b>Colorado</b> Denise M. Montgomery/132 Ithaca St Colorado Springs, CO 80911		<b>Idaho</b> Vickie Huston/11839 Orchard Ave. Nampa, ID 83651	
<b>Connecticut</b> Jeffrey Godley, Attorney/22 Court House Square Norwich, CT 06360		<b>Illinois</b> Plates & Permits Trucking Services, Inc./4711 Midlothian Tkp, Ste 11 Crestwood, IL 60445	



**FORM BOC-3 INDIVIDUAL (Continued)**  
*Forma BOC-3 Individual (Continúa)*

<b>Indiana</b> Carla Brocksmith/Tel-Trans National Permit Service/3250 North Post Rd Ste 150 Indianapolis, IN 46226	<b>North Carolina</b> Carol Jordan/Trans Carolina Permits, Inc/2940-15 Trawick Rd. Raleigh, NC 27604
<b>Iowa</b> Donna James/Permits Plus/203 First Ave S Altona, IA 50009	<b>North Dakota</b> Truck Licensing & Services Inc/3739 38th Street SW Fargo, ND 58104
<b>Kansas</b> T&M Truck Permitting Inc/1100 S. Kansas Ave Liberal, KS 67901	<b>Ohio</b> Dan Cavanaugh/TMC/89 West Martin St East Palestine, OH 44413
<b>Kentucky</b> Alan Siddens/Consultant/1933 Finney Road Glasgow, KY 42141	<b>Oklahoma</b> Stephanie Benshoof/2905 Sandstone Dr Norman, OK 73071
<b>Louisiana</b> Ronald F. Lattier/Law Offices of Ronald F. Lattier/330 Marshal St. Ste 1411 Shreveport, LA 71161-0177	<b>Oregon</b> Georgene Hulbert/Interstate Trucking Consultants/12164 Ehlen Rd. NE Aurora, OR 97002
<b>Maine</b> Maine Motor Transportation/142 Whitten Rd. Augusta, ME 04730	<b>Pennsylvania</b> Tom W. Devine/American Motor Carrier Service, LLC/1607 Surrey Lane Havertown, PA 19083-2514
<b>Maryland</b> Ruth Meredith/Meredith & Meredith Inc, Prof Serv for Truckers/1006 Chester River Dr./ Grasonville, MD 21638	<b>Rhode Island</b> Richard B. Carpenter, Atty/20 Main Street North Kingstown, RI 02852
<b>Massachusetts</b> James M. Burns/935 Main St/PO Box 4835/Ste 304 Springfield, MA 04835	<b>South Carolina</b> Lil Rikard/28 Old Springs Rd Columbia, SC 29223
<b>Michigan</b> Robert McFarland/Foster, Swift, Collins & Smith PC/32300 Northwestern Suite 320 Farmington, MI 48334	<b>South Dakota</b> Interstate Prorate & Insurance/12350 W. Hwy 44 Lot #3 Rapid City, SD 57702
<b>Minnesota</b> Lisa Meyer/Great Plains Transportation Services, Inc./923 N State Street Ste 120 Fairmont, MN 56031	<b>Tennessee</b> Diane Beaver/32 Gardner Street Jackson, TN 38301
<b>Mississippi</b> Mickey Jackson/M & M Tax Permit Service Inc./7402 Siwell Rd. Jackson, MS 39212	<b>Texas</b> Anna Solomon/All States Truck Accounting/436 N. Schley Hereford, TX 79045
<b>Missouri</b> Paul Jarvis/Permit Shop, Inc./1801 W Norton Rd/Ste 205 Springfield, MO 65803	<b>Utah</b> Roy Butterfield/Licensing & Consultant Services/2369 Trevor Lane Taylorsville, UT 84118
<b>Montana</b> Daria Bierwiler/Daria's Prorate Inc./235 Moore Lane/Ste 218 Billings, MT 59102	<b>Vermont</b> Alice Ennis/Vermont Truck & Bus Association/107 N Main RM 14 Barre, VT 05461
<b>Nebraska</b> Donna Janssen/Janssen's Over the Road Licensing Inc./5634 Gladstone St. Lincoln, NE 68507	<b>Virginia</b> Mary Etta Spittler/Nationwide Trucker's Permit Service Inc./98 Kenworth Lane Harrisonburg, VA 22802
<b>Nevada</b> LaDawn G. Foster/1325 Airmotive Way Ste. 175L Reno, NV 89502	<b>Washington</b> LeRoy Scott/Sound Service Bureau/6625 So 190th St, #B106 Kent, WA 98032
<b>New Hampshire</b> MyraAnne Healey/JP-Online Services/64 Abijah Bridge Rd Weare, NH 03281	<b>West Virginia</b> Darlene Murray/DM Business Services/Rt 1 Box 229 Newburg, WV 26410
<b>New Jersey</b> James A. Corsey/BH Consulting Service, Inc./560 Fellowship Road, Suite 410 Mt. Laurel, NJ 87321-9611	<b>Wisconsin</b> Carol Shea/Carol's Permit Service Inc/W230S8855 Clark Street Big Bend, WI 53103
<b>New Mexico</b> Mary Jo Wallen, NMT/HC 61 Box 845 Ramah, NM 87321-9611	<b>Wyoming</b> Sally Adams-Reinhard/E-Z Prorate/907 No. Poplar, Suite 210 Casper, WY 82601
<b>New York</b> Judi Nelson/Trans-Com/7 West Main St, 2nd Fl. Bayshore, NY 11706	

**BLANKET DESIGNATION**

If you have made arrangements with an association or corporation to use the blanket designations on file with the FMCSA, insert the association or corporation name here:  
**DESIGNACIONES AMPLIAS**

*Si usted ha hecho arreglos con una asociación o corporación para usar las designaciones ampliadas en el archivo con el FMCSA, incluya el nombre de la asociación o corporación aquí:*

**Oklahoma Truck Plates & Process Agents LLC**  
**PO Box 5627**  
**Norman, OK 73070-5627**

Pursuant to Sections 13303(a) and 13304(a) of 49 U.S.C., the carrier, broker or freight forwarder named on the reverse hereby designates those persons named in the list of process agents on file with the FMCSA by and any subsequently filed revisions thereof, for the states in which the carrier, broker, or freight forwarder is or may be authorized to operate, including states traversed in the course of such operations, except those states for which individual designations are made.

*Propósito de las secciones 13303(a) y 13304(a) de 49 U.S.C., el autotransportista, agente o el nombre del destinatario del flete en el reverso por este medio designa los nombres de personas en la lista de proceso de agentes en archivo posteriormente lo mismo por el estado en el cual el autotransportista, agente, o destinatario de flete es o puede ser autorizado para operar, incluyendo estados atravesados en el curso de tal operación, excepto esos estados por los cuales las designaciones del individuo son hechas.*

Form BOC-3 *Formulario BOC-3*



**Request for Taxpayer  
Identification Number and Certification**

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

Print or type  
See Specific Instructions on page 2.

Name (as shown on your income tax return)

**KelTrans LLC**

Business name, if different from above

Check appropriate box: ☐ Individual/Sole proprietor ☐ Corporation ☐ Partnership  
☒ Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ .....  
☐ Other (see instructions) ▶

☐ Exempt  
payee

Address (number, street, and apt. or suite no.)

**PO Box 337049**

City, state, and ZIP code

**North Las Vegas, NV 89033**

List account number(s) here (optional)

Requester's name and address (optional)

**Part I Taxpayer Identification Number (TIN)**

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

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

Social security number

or

Employer identification number

**27**

**1178560**

**Part II Certification**

Under penalties of perjury, I certify that:

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

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

**Sign  
Here**

Signature of  
U.S. person ▶

Date ▶

**3/2/2010**

**General Instructions**

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

**Purpose of Form**

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

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

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

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

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

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

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

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