

BROKER-CARRIER TRANSPORTATION AGREEMENT

| Agreement, made the day | y of | | 0 | by and between: |
|---|---------------------|---------------------------|------------|--------------------|
| LAKESHORE BROKERAGE, INC. wi | th offices located | l at 3505 E. Royalto | n Rd, Ste | 175, Broadview |
| Hts, OH 44147, and | | | | (hereinafter |
| called "CARRIER"), with offices at | | | | |
| | | | · | |
| WHEREAS, LAKESHORE BRO |)KERAGE, INC | C. is a registered bro | oker of pi | operty operating |
| pursuant to Department of Transportation | Docket No MC- | <u>572806-В</u> (сору ann | exed as A | appendix A), and |
| controls the transportation of the commod | lities to be tende | ered to CARRIER i | n accord | with the criteria |
| established in Dixie Midwest Express, 132 | M.C.C. 794 (198 | 2); and | | |
| WHEREAS, CARRIER is a motor | or carrier register | ed with the U.S. Dep | artment o | of Transportation |
| under Docket No. | | (copy annexed as A | ppendix I | 3), and desires to |
| furnish contract CARRIER service to LA | AKESHORE BE | ROKERAGE, INC. | and/or i | ts customers for |
| the transportation of general commodities; | | | | |
| WHEREAS the parties hereto exp | pressly waive an | y and all rights and | remedie | s under the ICC |
| Termination Act for the transportation prov | vided hereunder, | pursuant to 49 U.S.C | C. § 14101 | (b)(1); |
| WHEREAS LAKESHORE BRO | KERAGE, INC | c. and CARRIER e | xpressly | agree and intend |
| that this Agreement provides for specified | services under sp | ecified rates and cor | ditions; | |
| NOW THEREFORE, LAKESHO | RE BROKERA | GE, INC. and CAI | RRIER n | nutually agree as |
| follows: | | | | |
| 1. LAKESHORE BROKERA to transport a series of shipments, upon exe | | | nt and C | ARRIER agrees |

- 2. LAKESHORE BROKERAGE, INC. agrees to provide a rate/tender sheet to CARRIER which will define distinct transit and pricing requirement of said shipment. CARRIER agrees to comply with all of LAKESHORE BROKERAGE, INC.'s reasonable shipping instructions communicated to CARRIER after LAKESHORE BROKERAGE, INC.'s issuance of rate/tender sheet, and to comply with all applicable provisions of any provincial, federal, state, and or local law or ordinance.
- 3. CARRIER represents and warrants that there are no other applicable rates or charges except those set forth on the rate confirmation/tender sheet issued by LAKESHORE BROKERAGE, INC. LAKESHORE BROKERAGE, INC. shall pay CARRIER within 30 days after LAKESHORE BROKERAGE, INC.'s receipt of CARRIER invoice, shipper's bill of lading, signed delivery receipt, and other documents required by LAKESHORE BROKERAGE, INC. and/or shipper. CARRIER agrees that it shall not bill the shipper, consignee, or any third party directly nor shall it accept payment from any shipper, consignee or any third party for providing transportation under this Agreement.
- **a. QUICK PAY OPTION** For a fee of five percent (5%) of the gross charges assessed by **CARRIER**, **LAKESHORE BROKERAGE**, **INC.** shall pay **CARRIER** within five (5) business days after **LAKESHORE BROKERAGE**, **INC.**'s receipt of **CARRIER** invoice, shipper's bill of lading, signed delivery receipt, and other documents required by **LAKESHORE BROKERAGE**, **INC.** and/or shipper. **CARRIER** must request Quick Pay Option through signature of Quick Pay Option on Rate Confirmation Sheet.
- **4. CARRIER** shall maintain cargo insurance in the amount of \$250,000.00 to compensate **LAKESHORE BROKERAGE, INC's** shipper, consignee or owner of the property transported for loss or damage to property transported by **CARRIER**. **CARRIER** shall also maintain a BMC 32 Endorsement to its cargo insurance policy in the form required by the U.S. Department of Transportation in 49 CFR § 387.313. **CARRIER** agrees to furnish to **LAKESHORE BROKERAGE, INC.** a Certificate of Insurance which shall require the insurer to give **LAKESHORE BROKERAGE, INC.** written notice thirty (30) days prior to any cancellation of such cargo insurance. **CARRIER** agrees that, in the transportation of all goods hereunder, it will assume, and does assume, the liability of a common carrier for full actual loss subject to the provisions of 49 U.S.C. §14706, and 49 CFR Part 370, such liability to exist from the time of the receipt of any of said goods by **CARRIER** until proper delivery has been made. **CARRIER** shall be held liable for any and all loss, damage, or delay in the transportation of shipper or consignee's property by **CARRIER**. All matters relating to loss, damage, or delay to goods are to be handled directly between **CARRIER** and shipper or consignee.
- 5. CARRIER shall indemnify and hold harmless LAKESHORE BROKERAGE, INC. and its shippers and receivers from all claims for injury to persons (including injury resulting in death) and damage to property arising out of or in connection with the transportation of the property of the shippers, and consignees hereunder. In regard to same, CARRIER shall maintain insurance for property damage and bodily injury in the minimum amount of \$1,000,000.00, and shall furnish to LAKESHORE BROKERAGE, INC. a Certificate of Insurance which certificate shall require the insurer to give LAKESHORE BROKERAGE, INC. written notice thirty (30) days prior to any cancellation of such liability insurance.
- **6. CARRIER** shall perform its services as an independent contractor and, to the extent required by law, shall have exclusive control and direction of the persons operating the equipment or otherwise engaged in such transportation services. To the extent required by law, **CARRIER** (a) assumes full responsibility for the acts and omissions of such persons and (b) shall have exclusive liability for the payment of local, state and unemployment insurance, workers' compensation, old age respect to other social security and related protection with respect to persons engaged in the performance of such transportation services.

| Carrier Name:_ | |
|----------------|--|
| Initials:_ | |

- 7. CARRIER shall not solicit traffic from any shipper, consignee or customer of LAKESHORE BROKERAGE, INC. where: (1) the availability of such traffic first became known to CARRIER as a result of LAKESHORE BROKERAGE, INC. efforts, or (2) where the traffic of the shipper, consignee or customer was first tendered to the CARRIER by LAKESHORE BROKERAGE, INC. If CARRIER breaches this Agreement and "back-solicits" LAKESHORE BROKERAGE, INC. customers, and obtains traffic from such a customer, LAKESHORE BROKERAGE, INC. shall be entitled, for a period of eighteen (18) months after the involved traffic first begins to move, to a commission from CARRIER in the amount of 25% of the transportation revenue received from such traffic.
- 8. CARRIER shall provide LAKESHORE BROKERAGE, INC written notice of any and all assignment, factoring, or other transfer of its rights to receive payments arising under this Agreement. All notices must be signed by both the assignee and an officer of the CARRIER. ABSOULTELY NO PAYMENT WILL BE MADE TO ANY ENTITY OTHER THAN CARRIER WITHOUT A WRITTEN LETTER OF AUTHORIZATION FROM CARRIER.
- **9.** The rights and obligations of this Agreement hereunder are personal to **CARRIER** and **LAKESHORE BROKERAGE**, **INC.** and this Agreement shall not be assignable or otherwise transferable by either party, in whole or in part, without the written consent of the other party.
- 10. This Agreement, and or any rate/tender sheets including any appendices hereto, constitutes the entire Agreement between the parties and may be modified only as evidenced by written Agreement and signed by the parties. If any provision of this Agreement shall be determined to be invalid or unenforceable, the remaining portions of this Agreement shall continue to be operative and in full force and effect.
- 11. All notices under this Agreement shall be in writing and shall be properly given and delivered in person or sent by first class mail addressed as provided for from time to time by the parties hereto.

| <u>To BROKER</u> | To CARRIER |
|--|------------|
| Lakeshore Brokerage, Inc. | |
| Attn: Gina Valenzeno | |
| 3505 East Royalton Road | |
| Suite 175 | |
| Broadview Heights, OH 44147 | |
| this Agreement to be executed by their duly authoriz BROKER | CARRIER |
| LAKESHORE BROKERAGE, INC. | |
| LAKESHORE BROKERAGE, INC. By: | By: |
| D | Devi |
| By: | By: |

| Carrier Name:_ | |
|----------------|--|
| Initials: | |





Menu Choose Menu Option



Motor Carrier Details

| US DOT: | N/A | | Docket Number: MC | | MC572806 | | | | |
|---|------------------|-------------------------------|---------------------|--------------------|----------|--------|----------------------|-------|-----------------------|
| Legal Name: LAKESHORE BROKERAGE, INC. | | | | | | | | | |
| Doing- Business-As Name: | | | | | | | | | |
| | | Address | | iness e and Fax | Mail Ac | ldress | Mail Telephone an | d Fax | Undeliverable Mail |
| the sales and other sections are a fine and the sales | | TON RD, #175 GHTS OH 44147 | (440) 526-1489 | | | | NO | | |
| Authority Type Authority Status Application Pending | | | | | | | | | |
| Common | | NONE | | NO | | | | | |
| C | Contract NONE NO | | | | | | | | |
| | Broker ACTIVE NO | | | | | | | | |
| Property | У | Passenge | er Household Goods | | Private | Е | Enterprise | | |
| YES | | NO | NO | | NO NO | | NO | | |
| Insurance Type Insurance Require | | quired | d Insurance on File | | n File | | | | |
| | BIPD | | \$0 | | \$0 | | | | |
| Cargo | | | NO | | NO | | | | |
| | Bond YES YES | | | | | | | | |

BOC-3: YES

Blanket Company: ALL AMERICAN AGENTS OF PROCESS

Web Site Content and BOC-3 Information Clarification

| Active/Pending Insurance | Rejected Insurance | Insurance History | Authority History | Pending Application |
Revocation |

Thursday, July 30, 2009 at 16:02:36

FMCSA Home | DOT Home | Privacy Policy/Disclaimer | Accessibility | Related Sites | Help

United States Department of Transportation - Federal Motor Carrier Safety Administration

AUTO-OWNERS INSURANCE COMPANY

CONTINUATION CERTIFICATE

AGENCY

03-0903-00 DENNIS INSURANCE AGENCY INC

3505 E ROYALTON RD

BROADVIEW HEIGHTS OH 44147-2994

PRINCIPAL

LAKESHORE BROKERAGE, INC.

| | BOND | NUMBER |
|---|------------------------|------------------------|
| | 097703 6 | 66059627 |
| | 06-30-2009 MO DA YR | 06-30-2010 MO DA YR |
| - | 571 111 | JM TERM |

BOND AMOUNT BOND PREMIUM \$10,000.

ANSING MIC

ADDRESS

3505 EAST ROYALTON ROAD #175

BROADVIEW HEIGHTS OH US 44147

TYPE OF BOND

LICENSE & PERMIT

OF RISK

DESCRIPTION TRANSPORTATION BROKER - MC 572806

OBLIGEE

FEDERAL MOTOR CARRIER SAFETY ADMINISTRATION

In consideration of an agreed premium payable in advance, the Bond described above is hereby continued in force for the period indicated in the premium term. Continuation is subject to the condition that the maximum aggregate liability of the AUTO-OWNERS INSURANCE COMPANY under the Bond and any and all continuations thereof shall in no event exceed the amount of liability shown herein. This endorsement shall be valid only when executed by an attorney-in-fact of this Company.

PRINCIPAL

Attorney-in-fact

Form 2936 (1-06)

NOTICE: You have been granted permission to use our list of process agents for the express purpose of obtaining authority with the Federal Highway Administration and the required filing needs of the Single State Registration System. Unless written permission is given, all other uses of our process agents are strictly forbidden (ie: State Statutory Corporate Registered Agents).

FEDERAL HIGHWAY ADMINISTRATION OFFICE OF MOTOR CARRIERS

DESIGNATION OF AGENTS - MOTOR CARRIERS, BROKERS AND FREIGHT FORWARDERS

| DOCKET NO. | | |
|------------|--|--|
| MC- | MC572806 | |
| DATE: | TOTAL TOTAL WAS THE WAS AND ADDRESS OF THE SECOND PROPERTY OF THE SE | |
| | 07/09/09 | |

FULL AND CORRECT NAME OF CARRIER, BROKER OR FREIGHT FORWARDER, AND ADDRESS, INCLUDING ZIP CODE

LAKESHORE BROKERAGE, INC. 3505 EAST ROYALTON RD, #175 BROADVIEW HEIGHTS OH 44147

| NAME AND | TITLE OF | AUTHORIZED | PERSON |
|----------|----------|------------|--------|
|----------|----------|------------|--------|

SIGNATURE OF AUTHORIZED PERSON

CARRIER TELEPHONE NO. 4405261489



INSTRUCTIONS: Regulations governing the designation of persons upon whom process may be served are prescribed in 49 C.F.R. 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 FHWA, OMC, Licensing & Insurance Division, HIA-30, 400 Virginia Ave., SW, 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 FHWA, 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.

INDIVIDUAL DESIGNATIONS

Pursuant to Section 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. Show agent's name, address (P.O. Box NOT acceptable), City, and Zip Code for each state in which operations can be conducted.

| ALABAMA | HAWAII |
|--|---|
| Gerald D. Colvin, Jr. | Gareth Sakakida |
| 1910 First Avenue North, Birmingham 35203 | |
| ALASKA | 2850 Paa Street, Suite 204, Honolulu, 96819 |
| | IDAHO |
| Rex Lamont Butler | Don Hendriksen |
| 745 W. 4 th Ave., Suite 300, Anchorage, 99501 | 4240 Bott Lane, Meridian, 83642 |
| ARIZONA | ILLINOIS |
| Sandra Williams | Martin Kennedy |
| 2050 S 59 th Ave., #B, Phoenix, 85043 | 39 South LaSalle St Suite 1400, Chicago, 60603 |
| ARKANSAS | INDIANA |
| Stephen Smith | Richard Trettin |
| 1120 Garrison Avenue, Fort Smith, 72901 | 6350 N. Shadeland, Suite 4, Indianapolis, 46220 |
| CALIFORNIA | IOWA |
| Ronald C. Chauvel | Robert Gillespie |
| 155 Bovet Road, Suite 780, San Mateo 94402 | 117 Pierce Street, Suite 201, Sioux City, 51101 |
| COLORADO | KANSAS |
| Charles J. Kimball | Benoit M.J. Swinnen |
| 5400 Ward Road, Bldg III, Suite 150, Arvada 80002 | 2913 Southwest Maupin Lane, Topeka 66614-4139 |
| CONNECTICUT | KENTUCKY |
| Gregory Kimmel | William D. Kirkland |
| 9 Morgan Avenue, Norwalk, 06851 | 300 State Nat'l Bank Bldg., Ste. 300, Frankfort, 40601 |
| DELAWARE | LOUISIANA |
| Michael Modica | F.A. Courtney, Jr. |
| 715 N. King Street Ste. 300, Wilmington, 19899 | Pan American Life Ctr 601 Poydras St Ste 1700 New Orleans 70130 |
| DISTRICT OF COLUMBIA | MAINE |
| Shaw Pittman | Lawrence A. Lunn |
| 2300 N St NW, Washington 20037 | 107 Columbia St., Bangor 04401-6318 |
| FLORIDA | MARYLAND |
| Sue Dompke/National Truck Tax & Permitting | Sue Lawless |
| 13634 Glen Harwell Rd., Dover 33527 | 1901 Research Blvd, Suite 500, Rockville 20850 |
| GEORGIA | MASSACHUSETTS |
| Christopher Meacham | David Belfort |
| 5704 Veterans Parkway, Columbus 31904 | 24 Thorndike Street, Suite 300, Cambridge, 02141 |

| INDIV | 'IDUAL (Continued) |
|--|--|
| MICHIGAN | OKLAHOMA |
| John Bryant | Sam G. Bratton |
| 801 West Big Beaver, 5th Floor, Troy, 48084 | Suite 500, 320 S. Boston Ave., Tulsa. 74103 |
| MINNESOTA | OREGON |
| Dawn Parsons | Georgene Hulbert |
| 4651 Nicols Rd., Ste. 103, Eagan, 55122 | 12164 Ehlen Rd. NE, Aurora, 97002 |
| MISSISSIPPI | PENNSYLVANIA |
| Roy Liddell | James D. Campbell |
| 300 Concourse Blvd, Suite 200, Ridgeland, 39157 | 3631 North Front Street, Harrisburg 17110-1533 |
| MISSOURI | RHODE ISLAND |
| Joseph E. Rebman | Frank Holbrook |
| 8000 Maryland Avenue, Suite 1060, St. Louis, 63105 | 122 Touro Street, Newport, 02840 |
| MONTANA | SOUTH CAROLINA |
| Karen Hinman | Robert D. Moseley Jr. |
| 1224 Hwy 87 E., Billings, 59101 | 300 East McBee Avenue, Suite 500, Greenville 29601 |
| NEBRASKA | SOUTH DAKOTA |
| Randy Hisey | David B. Rose |
| 412 7 th Avenue, S. Sioux City, 68776 | 3500 S Phillips Ave, Suite 250, Sioux Falls, 57105 |
| NEVADA | TENNESSEE |
| Sierra Truck Licensing | Marc H. Harwell |
| 2180 Kleppe Lane #1, Sparks, 89431 | 801 Broad Street, Third Floor, Chattanooga 37402 |
| NEW HAMPSHIRE | TEXAS |
| Robert J. Sculley | E.M. Powell |
| 13 West Street, Concord, 03301-3550 | 3303 Main Street, Suite 207, Houston 77002 |
| NEW JERSEY | UTAH |
| Jerry Casser | Ed Miles |
| 75 Lane Road, Suite 402, Fairfield 07004 | 1480 South Pioneer Road, Salt Lake City, 84104 |
| NEW MEXICO | VERMONT |
| Jean Rouse | Herbert G. Ogden |
| 5401 Cactus Ave., Roswell, 88201 | 76 Grove Street, Rutland, 05701 |
| NEW YORK | VIRGINIA |
| George Carl Pezold | Robert Walker |
| 120 Main Street, Huntington, 11743-6936 | 709 Old Hunt Way, Herndon 20172 |
| NORTH CAROLINA | WASHINGTON |
| Ann Self | Denise Alto |
| 1606 E. Church St., Cherryville, 28021 | 3601 W Washington Ave Suite 1., Yakima 98903 |
| NORTH DAKOTA | WEST VIRGINIA |
| Leah Parmer | Joe Boggs |
| 3739 38th St. SW, Fargo, 58104 | 1703 Woodvale Dr., Charleston 25314 |
| OHIO | WISCONSIN |
| Eric Beery | Christopher Walther |
| 275 East State Street, Columbus 43215-4330 | 241 N. Broadway, Suite 403, Milwaukee 53202-5819 |
| 2.1 2.1.1 3.1.10 01.00t, Columbus 13210 1330 | WYOMING |
| | Bert T. Ahlstrom, Jr. |
| | 1615 House Ave., P.O. Box 133, Cheyenne, 82003 |

BLANKET DESIGNATION

If you have made arrangements with an association or corporation to use the blanket designations on file with the FHWA, OMC, insert the association or corporation name in the following paragraph:

Pursuant to Section 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 FHWA by

AllAmerican Agents of Process

FHWA ID# 479

3500 S Phillips Ave, Suite 250, PO Box 1065, Sioux Falls, SD 57101-1065, Phone: (888)447-9118, Fax: (888)343-0996

and any subsequently filed revisions thereof, for the states in which this 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 named.



Lakeshore Brokerage, Inc. • 3505 East Royalton Road • Suite 175 • Broadview Heights, OH 44147 Federal ID#: 27-0163484

CREDIT REFERENCES

Charter One Bank 9243 Broadview Road, Broadview Heights, OH 44147 (440) 526-2020 Diane Vargo

Logistics Concepts, Inc. 2341 Oakwood Drive, Cuyahoga Falls, OH 44221 (330) 945-4545 Ron Klamert

Weible & Associates 3505 East Royalton Road, Suite 150, Broadview Heights, OH 44147 (440) 746-0780 Charles Weible

The Atrium 3505 LLC 3505 East Royalton Road, Broadview Heights, OH 44147 (440) 574-4788 Gerald F. Broski

TRUCKING COMPANY CREDIT REFERENCES

Chapin Logistics 39111 Center Ridge Road, North Ridgeville, OH 44039 (440) 327-1360

> Jrayl Transportation 1016 Triplett Blvd, Akron, Ohio 44306 (800) 753-5050

Polaris Motor Freight Inc. 4375 Glenbrook Road, Willoughby, Ohio 44094 (800) 409-2269

AOT, Inc 1667 Creighton Ave, Akron, OH 44310 (330) 780-6635



Request for Taxpayer Identification Number and Certification

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

| intornar i | iovorido corvido | | | | | |
|---|---|---|--|--|--|--|
| | Name (as shown on your income tax return) | | | | | |
| ge 2. | Business name/disregarded entity name, if different from above | | | | | |
| Print or type See Specific Instructions on page | Check appropriate box for federal tax classification: Individual/sole proprietor | Exempt payee | | | | |
| Description Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ► | | | | | | |
| 조 등 | Other (see instructions) ▶ | | | | | |
| pecifi | Address (number, street, and apt. or suite no.) | Requester's name and addres | s (optional) | | | |
| See S | City, state, and ZIP code | | | | | |
| | List account number(s) here (optional) | | | | | |
| Part | . , | | | | | |
| | our TIN in the appropriate box. The TIN provided must match the name given o | | ber | | | |
| | d backup withholding. For individuals, this is your social security number (SSN) | | | | | |
| | t alien, sole proprietor, or disregarded entity, see the Part I instructions on page | | - | | | |
| entities | , it is your employer identification number (EIN). If you do not have a number, so | see How to get a | | | | |
| TIN on | page 3. | | | | | |
| Note. | f the account is in more than one name, see the chart on page 4 for guidelines | on whose Employer identifica | tion number | | | |
| | r to enter. | on whose | | | | |
| | | - | | | | |
| Part | Certification | | | | | |
| | penalties of perjury, I certify that: | | | | | |
| | number shown on this form is my correct taxpayer identification number (or I a | am waiting for a number to be issued to r | ne), and | | | |
| Ser | not subject to backup withholding because: (a) I am exempt from backup with vice (IRS) that I am subject to backup withholding as a result of a failure to repo onger subject to backup withholding, and | | | | | |
| 3. I an | a U.S. citizen or other U.S. person (defined below). | | | | | |
| Certifi | cation instructions. You must cross out item 2 above if you have been notified | by the IRS that you are currently subject | t to backup withholding | | | |
| becaus interes genera | be you have failed to report all interest and dividends on your tax return. For real t paid, acquisition or abandonment of secured property, cancellation of debt, or ally, payments other than interest and dividends, you are not required to sign the tions on page 4. | al estate transactions, item 2 does not ap ontributions to an individual retirement a | ply. For mortgage rrangement (IRA), and | | | |
| Sign | Signature of | | | | | |
| Here | U.S. person ▶ | Date ► | | | | |

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.