



SMART LOGISTICS PROS, LLC
— MOVING FREIGHT FORWARD —

SMART FREIGHT BROKERAGE
PACKAGE
&
BROKER-CARRIER AGREEMENT

Toll Free: 1-888-391-4650

Fax: 1-888-391-4650

Email: carriersetup@smartlogisticspros.com

New Carrier Checklist

We are happy you have decided to partner with Smart Logistics Pros, LLC dba Smart Freight Brokerage to make prompt payment on freight invoices, we must have these particular items on file below:

- Carrier Profile
- Completion of the Carrier Agreement
- Voided check for ACH enrollment (if applicable)
- Notice of Assignment (if applicable)
- Copy of your Operating Authority
- Your federal ID # with the W-9 form completed, signed, and dated
- Current Certificate of Insurance showing current liability and cargo coverage which names **Smart Logistics Pros, LLC** as a certificate holder located at 539 W. Gommerce STE #1448 **Dallas, Texas 75208**
- Copy of Hazardous Material Certificate registration (if applicable)
- Copy of TWIC Card (if applicable)
- Copy of SeaLink Card (if applicable)
- Copy of Valid CLASS A Commercial Driver's License (if applicable)
- Class C Driver's License (if applicable)
- Proof of UIIA Registration (if applicable)

Insurance Coverage

Coverage	Requirements
Commercial General Liability	1,000,000 US
Automobile Liability	1,000,000 US
Employee Liability	500,000 US
Cargo Liability	100,000 US
Worker's Compensation	Proof of coverage, State or Provincial

****Please contact your insurance provider to add Smart Logistics Pros, LLC as a Certificate holder****

Company Information: **Smart Logistics Pros, LLC dba,
Smart Freight Brokerage
539 W. Gommerce STE #1448
Dallas, Texas 75208**

No modifications to the Carrier Agreement will be accepted. Thank you for your cooperation. Please return all items via e-mail carriersetup@smartlogisticspros.com. If you have any questions, feel free to contact our Operations Team at (888) 391-4650.

Please note the completeness of this profile will increase our ability in matching your company with freight immediately. Failure to provide required documents in a timely fashion will cause a delay in onboarding.

Carrier Preference Form

Carrier Name: _____

MC# _____ DOT# _____ Federal ID # _____

Physical Address _____

Mailing Address _____

Contact Name: _____

Phone# _____ Fax # _____

Email address: _____

Vehicle Make: _____

MODEL# _____ VIN# _____ Year# _____

Circle (1): Owned Y/N Rented Y/N Owned Y/N

Remit to or Factoring Company

Equipment Type & Quantities:

48' Flatbed: _____	53' Flatbed: _____	
48' Reefer: _____	53' Reefer: _____	
48' Dry van: _____	53' Dry van: _____	57' Dry van: _____
Step decks: _____	Double Drops: _____	Tractors: _____
Hot shots: Flat: _____	Van: _____	
Landoll: _____		

Cents per miles charges: _____

Shipping Preference:

Do you do long haul? (Yes) OR (No) if so, what states?

Do you do short hauls? (Yes) (No) Do you do heavy loads? (yes) (no)

Do you travel in the mountains? (Yes) OR (No) _____

Any specific Route preferences: _____

Are you Haz-mat qualified? _____

What is the max load capacity on your trailer? _____

Any Additional Comments:

**SMART LOGISTICS PROS, LLC
BROKER/CARRIER TRANSPORTATION AGREEMENT**

THIS BROKER/CARRIER TRANSPORTATION AGREEMENT, including Appendix A and any subsequent appendices, addenda, exhibits or schedules (together, the "AGREEMENT" is made and entered on _____ by and between _____ ("CARRIER") and Smart Logistics Pros, LLC dba, Smart Freight Brokerage and (individually as applicable "BROKER").

RECITALS

WHEREAS, CARRIER is a motor carrier of property duly authorized by all applicable state, provincial, or federal authorities to provide compensated contract carriage of property for shippers and receivers of regulated and non-regulated property and provides transportation services and related services in the U.S. and, where applicable, Canada or Mexico.

WHEREAS, BROKER is a transportation broker, duly authorized by the U.S. Department of Transportation ("DOT"), to arrange for the transportation of property by contract motor carriers on behalf of shippers and receivers.

WHEREAS, CARRIER recognizes the special, distinct, varying and continuing transportation needs of BROKER and its customer base of shippers and receivers, and in order to serve a portion of those transportation needs, CARRIER desires to provide contract carriage and related services to BROKER pursuant to the terms of this AGREEMENT.

AGREEMENT

1) EFFECTIVE DATE AND TERM. This AGREEMENT is to become effective on the date first written above, or to the extent applicable, upon the date which CARRIER and BROKER commenced doing business together, whichever is earlier, and shall remain in effect for a period of one year from such date, and shall automatically renew from year to year thereafter, subject to the right of either party to terminate this AGREEMENT at any time upon thirty (30) days advance written notice to the other party, except as otherwise provided herein.

2) SCOPE OF AGREEMENT. This AGREEMENT shall govern all shipments tendered to CARRIER by BROKER (or upon BROKER's instructions), and accepted by CARRIER, whether regulated or non-regulated property, in interstate, intrastate, or international transportation. The Parties expressly acknowledge and agree that the terms of this AGREEMENT and any addendums incorporated herein, shall apply to all shipments tendered to CARRIER and shall control over any conflicting terms contained in: (i) the CARRIER's tariffs, circulars, rate sheets or service guides; or (ii) any bill of lading, shipping document, receipt or other transportation document issued for any shipment tendered by BROKER.

3) STATUS OF PARTIES. The relationship of CARRIER to BROKER shall, always, be that of an independent contractor. Nothing herein shall be construed as establishing an agency, partnership, joint venture, hiring or any form of employer-employee relationship between BROKER and CARRIER. Neither party shall be responsible for any debts, obligations or liabilities incurred by the other in performance of its business activities, except as expressly

provided herein. CARRIER assumes full responsibility for the payment of all: (i) wages, fees, local, state, federal, and provincial payroll taxes, (ii) contributions or taxes for unemployment insurance, workers' compensation insurance and/or claims, (iii) pensions, and other social security or related protection, and (iv) any and all other expenses with respect to the persons engaged by CARRIER in the performance of transportation and related services in connection with this AGREEMENT ("Expenses"). CARRIER shall indemnify, defend and hold BROKER and its customer harmless against all claims related to or arising from such Expenses. Notwithstanding the foregoing provisions, BROKER shall be the agent for the CARRIER for the limited and express purpose of billing and collecting freight charges and fees from shippers and receivers, and CARRIER hereby appoints BROKER as its agent for such express and limited purpose. CARRIER further agrees that a Shipper's insertion of BROKER's name as the carrier on a bill of lading shall be for the shipper's convenience only and shall not change BROKER's status as a property broker nor CARRIER's status as a motor carrier. This AGREEMENT does not bind either party to mutually exclusive services with each other. Both the BROKER and CARRIER understand and agree that BROKER will enter similar agreements with other carriers, and CARRIER may enter similar agreements with other brokers and/or shippers.

4) FREIGHT RATES. For all shipments tendered by BROKER and accepted by CARRIER under this AGREEMENT, the rates, charges, and fees for the transportation and services shall be set forth in a Load or Rate Confirmation Sheet or similar document ("Confirmation Sheet") in a form provided by BROKER. Each Confirmation Sheet shall be issued by BROKER, shall be deemed accepted by CARRIER upon the written (includes electronic means of transmission) response by the CARRIER, and shall be incorporated into this AGREEMENT, provided; however, that if the terms and conditions specified in this AGREEMENT are different from the terms and conditions contained in the Confirmation Sheet, the terms and conditions of this AGREEMENT shall prevail. CARRIER agrees and acknowledges that that CARRIER's dispatchers and other personnel are authorized to enter into Confirmations with BROKER. The rates and charges included in the Confirmation Sheet shall be CARRIER's sole and exclusive compensation for rendering the services. CARRIER agrees that any other rates, tariffs, circulars, pricing authorities or other similar documents published or offered by CARRIER shall not apply to the performance of services under this AGREEMENT. Such written Confirmation Sheet shall include the charges for the shipment and shall also contain, as applicable, the conditions and any additional or accessorial services required to be performed. The Confirmation Sheet shall be sent by BROKER to CARRIER prior to loading a load. CARRIER represents and warrants that there are no other applicable rates or charges applicable to the Services herein, including those contained in any tariff, terms and conditions, or bill of lading, except those established in this AGREEMENT or any Confirmation Sheet. CARRIER shall advise BROKER at or before incurring Detention, Accessorial (including Lumpers), and/or additional charges ("Charges"), otherwise the CARRIER forfeits its right to collect such Charges. Such Charges may be established verbally in order to meet specific shipping schedules, but must be confirmed in writing within 24 hours, via fax or email, in order for the CARRIER to receive compensation.

5) PAYMENT. BROKER shall pay CARRIER for the transportation of property under this AGREEMENT in accordance with the shipping rates as established in any Confirmation Sheet with said payment to be made not later than thirty (30) days from receipt by BROKER of CARRIER's (1) Confirmation Sheet, (2) uncontested invoice, (3) bill of lading, and (4) proof of

delivery covering such transportation and services. CARRIER agrees that it shall bill BROKER for all services in a timely, accurate and complete manner. If, after shipment of property under this AGREEMENT, the party responsible for payment of freight charges and fees defaults on its obligation to pay BROKER for freight charges and fees which BROKER has already paid to CARRIER, CARRIER agrees that all its right, title and interest in such charges and fees shall be, and hereby are, transferred and assigned to BROKER for purposes of collection and recovery from the responsible party(s). CARRIER shall look solely to BROKER for payment of freight bills and agrees to hold the customer harmless therefrom, and, as such, CARRIER agrees to refrain from all collection efforts against any other party. CARRIER shall furnish, if capabilities exist, transmissions of data elements ("EDI") on each shipment and receipt in the specified format, as well as similar data elements for automated payment of freight bills. The parties shall process all overcharge, undercharge, and duplicate payments as provided in 49 C.F.R. §378 and 49 U.S.C. §13710, as amended from time to time.

6) SERVICES. Subject to specific shipment instructions, CARRIER shall provide motor transportation services for the property of BROKER and its customers, operating as a motor carrier under its own authority. CARRIER shall transport freight with reasonable dispatch in accordance with the terms of the Confirmation Sheet in a safe, competent, and efficient manner. CARRIER will promptly notify BROKER of any delay. CARRIER will protect and preserve all cargo in accordance with prudent industry standards. CARRIER will be responsible for any charges imposed by a customer or receiver that were caused by actions of the CARRIER, including charges for unreasonable delay.

7) EQUIPMENT INTERCHANGE COMPLIANCE. CARRIER warrants that prior to entering a port facility, off site container yard or rail yard to pick up or deliver equipment in the performance of services applicable, it shall have a properly executed equipment interchange agreement with the relevant ocean carrier, rail yard, chassis pool or equipment provider. CARRIER shall assume sole responsibility and care of all interchanged equipment. Equipment housing or storage requires a secured and gated facility with 24-hour surveillance and is subject to pre-approval by BROKER. CARRIER further warrants and represents that it is, and will at all times, remain in compliance with the terms and conditions of said interchange agreement, including all applicable circulars, tariffs or rules which may be referenced therein. CARRIER does hereby indemnify and hold harmless BROKER from any liability, loss or expense on account of CARRIER's failure to comply with the terms and conditions of any such interchange agreement. CARRIER must provide BROKER with evidence of any equipment interchange agreement upon request. CARRIER shall be liable to BROKER for any charges incurred by, charged to, or asserted against BROKER due to CARRIER's failure to comply with the terms of this agreement.

8) BILLS OF LADING. CARRIER shall issue a bill of lading in its own name, or sign a bill of lading, produced by shipper in compliance with 49 C.F.R. §373.101 (and any amendments thereto) ("Bill of Lading"), showing the kind, condition and numerical quantity of the property received and delivered by CARRIER at the loading and unloading points. SHIPPER's insertion of BROKER's name on the bill of lading shall be for SHIPPER convenience only and shall not change BROKER's status as a property broker. CARRIER shall assume full and complete

responsibility and liability for all loss and/or damage to, or delay of, any shipment of property while in the possession or control of CARRIER, provided, however, that if the terms and conditions specified in this AGREEMENT are different from the terms and conditions contained in the Bill of Lading, the terms and conditions of this AGREEMENT shall prevail. Failure to issue a bill of lading or sign a bill of lading acknowledging receipt of the cargo, by CARRIER, shall not affect the liability of CARRIER.

9) EQUIPMENT & LABOR. CARRIER, at its sole cost and expense, shall furnish all equipment required for transportation and services hereunder and shall maintain all equipment in clean condition, good repair and working order, and meet all minimum government vehicle standards. CARRIER shall employ only competent and properly licensed personnel, who shall be well-trained in the care, safety procedures applicable to shipments being handled and transported. CARRIER has exclusive management, control, and direction of its drivers and acknowledges that

BROKER has no control or input on such decisions. All trailers furnished by CARRIER shall meet the specifications described and identified in the applicable Confirmation Sheet and shall be clean, dry and free of any defects or contaminating odor and must be suitable in all respects for the transportation of the property of BROKER's customer tendered to CARRIER. The trailers shall not have been used to transport garbage, hazardous waste, solid waste or toxic materials.

10) COMPLIANCE WITH LAW. CARRIER shall comply with all applicable DOT laws and FMCSA regulations as well as any other federal, state, and provincial laws, regulations and ordinances applicable to the operations of a motor carrier. CARRIER represents and warrants that, by accepting tender, the time between time of tender and the due date designated by BROKER or shipper is reasonable and can be performed by CARRIER and its drivers without violating any speed, safety, hours of service, or other related regulations. CARRIER will promptly notify BROKER in the event that (i) any designated delivery due date cannot be legally met because of such federal regulations, or (ii) any accident, theft or other occurrence impairs the safety of or delays the delivery of the goods. CARRIER further represents and warrants that it shall ensure all equipment used to provide services under this AGREEMENT is compliant with each individual state law, including, but not limited to, all regulations and requirements under the California Air Resources Board's ("CARB") Transport Refrigeration Unit ("TRU"), Airborne Toxic Control Measure ("ATCM"), Truck and Bus Regulation and Greenhouse Gas regulation ("GHG"). If applicable, CARRIER agrees to implement and adhere to Customs Trade Partnership Against Terrorism ("C TPAT") security criteria applicable to highway carriers published at www.cbp.gov. CARRIER shall be liable for and agrees to indemnify, defend, and hold BROKER and its customers harmless for any penalties or other liabilities imposed upon BROKER and its customer(s) as a result of CARRIER's use of equipment found to be noncompliant with any laws, statutes, regulations, or requirements, including but not limited to those set forth above. Upon BROKER's request, CARRIER shall provide proof of CARRIER's compliance with any such laws, statutes, regulations, or requirements.

11) SAFETY & COMPLIANCE STATUS. CARRIER shall maintain appropriate governmental authority during the term of this AGREEMENT. If, at any time, CARRIER's safety rating issued by any applicable authority is amended or changed to, or, in the case of an initial rating, is first assigned as "Conditional" or "Unsatisfactory", CARRIER shall immediately provide BROKER with written notification of that fact. CARRIER shall also provide immediate written notice if it receives an out-of-service order issued by the DOT or any other governmental agency. In the event of a "Conditional" rating or an out-of-service order, such notice shall set forth any and all action which CARRIER has taken to ensure the safety of CARRIER'S operations and to correct the negative change in CARRIER'S safety rating. Upon such notice or if BROKER independently determines that CARRIER does not meet BROKER's qualifications as a CARRIER, BROKER may elect to take any action necessary at BROKER's sole discretion, including, but not limited to, (1) cease using the services of CARRIER, or (2) immediately terminate this AGREEMENT. CARRIER agrees to immediately notify BROKER in the event that CARRIER is sold or there is a change in control or ownership.

12) SANITARY FOOD TRANSPORTATION REQUIREMENTS. Where applicable, CARRIER shall comply with all laws and regulations governing the safe and secure transportation of food that will ultimately be consumed by humans or animals. CARRIER acknowledges and agrees that the temperature of the goods is a material condition of this AGREEMENT during the transportation of Food Shipments, as defined in the Food Safety

Addendum. Where applicable, CARRIER shall comply with all laws and regulations governing the safe and secure transportation of food that will ultimately be consumed by humans or animals including, but not limited to, the Food Safety Modernization Act (21 U.S.C. § 2201, et seq.), the Food, Drug and Cosmetic Act (21 U.S.C. § 341, et seq.) ("FD&C Act"), the Sanitary Food Transportation Act (49 U.S.C. 5701 et seq.), and the U.S. Food and Drug Administration's Final Rule on the Sanitary Transportation of Human and Animal Food (21 C.F.R. § 1.900 et seq.), collectively (the "Food Safety Laws"). CARRIER agrees that food that has been transported or offered for transport, pursuant to this AGREEMENT, under conditions that are not in compliance with the customer's instructions as provided to CARRIER by the customer, through BROKER or otherwise, will be considered "adulterated" within the meaning of the FD&C Act (21 U.S.C. §§ 342(a)(i)(4), 342(i)). CARRIER understands that adulterated shipments may be refused by the customer, consignee or receiver upon their tender for delivery at destination, as set forth in the attached Food Safety Addendum, which is incorporated herein by reference and made a part hereof.

13) SUBCONTRACT PROHIBITION. CARRIER shall not re-broker, co-broker, subcontract, assign, interline, warehouse, or transfer the transportation of shipments hereunder to any other persons or entity conducting business under a different operating authority, without prior written consent of BROKER. It is expressly understood that CARRIER's violation of this prohibition shall be deemed a material breach of this contract and shall nullify and vitiate any CARRIER limitation of liabilities or damages herein or otherwise. If CARRIER breaches this provision, BROKER shall have the right of paying the monies it owes CARRIER directly to the delivering carrier, in lieu of payment to CARRIER. CARRIER shall also be liable to BROKER or any third party, including the shipper, customer, consignee or any third-party payor, for any and all liabilities for losses, damages or delays resulting in any way from the actions of the carrier utilized. Upon BROKER's payment to delivering carrier, CARRIER shall not be released from

any liability to BROKER under this AGREEMENT. CARRIER further agrees that its indemnifications obligations in this AGREEMENT shall also apply for breach of this provision. In addition to the indemnity obligation herein, CARRIER will be liable for consequential damages for violation of this provision.

14) INSURANCE. During the term of this AGREEMENT, CARRIER shall procure and maintain, at its sole cost and expense, the following minimum insurance coverages with properly licensed and reputable insurance companies.

(a) Commercial Automobile Liability Insurance covering all vehicles utilized by the CARRIER with the minimum combined single limit for bodily injury, death, and property damage of \$1 million per occurrence (or additional coverage as necessary pursuant to the Confirmation Sheet or 49 CFR Part 387) covering all vehicles used by CARRIER in performing the services set forth in this AGREEMENT.

(b) Motor Truck Cargo Legal Liability Insurance in an amount equal to the full value of the property to be transferred by CARRIER under this AGREEMENT, but in no event less than \$100,000 per occurrence. Such cargo liability policy must include coverage for unattended vehicles and shall have no other exclusions or restrictions of any type that would foreseeably preclude coverage related to any cargo loss, damage, or delay claim. In no event shall a rejection of any claim by the CARRIER's insurance alleviate the CARRIER's responsibility for full liability of loss. If CARRIER is transporting temperature-controlled loads, this insurance must contain an endorsement extending coverage to cargo loss or damage occurring due to malfunction of the temperature control equipment.

(c) Statutory Workers' Compensation Insurance as required by applicable state law. If CARRIER is not required to maintain such insurance and elects not to purchase such coverage, it shall execute the Workers' Compensation Insurance Addendum, attached hereto. If CARRIER is self-insured, a certificate of the state of domicile must be furnished by such state agency directly to BROKER.

(d) Any other insurance or surety bonding as agreed upon by CARRIER and BROKER from time to time to meet special insurance requirements of BROKER's customers or as may be required under the laws, ordinances, and regulations of any governmental authority. At all times during the terms of this AGREEMENT, CARRIER shall comply with the financial responsibility requirements of federal, state, and provincial departments and agencies through which it is regulated and authorized to operate.

(e) Prior to performing services under this AGREEMENT, CARRIER shall furnish to BROKER written certificates obtained from CARRIER's insurance provider showing that the insurance coverages required in this AGREEMENT have been procured, are being properly maintained, stating the expiration date, and specifying that written notice of cancellation or modification of the policy shall be given to BROKER at least thirty (30) days prior to such cancellation or modification. Regardless of such requirement, CARRIER shall also send notification to

BROKER upon the cancellation or modification of any insurance coverage. Upon request, CARRIER shall provide BROKER with copies of all applicable insurance policies. CARRIER's cargo and liability insurance shall comply with DOT requirements in all respects. BROKER reserves the right to determine its acceptable qualifications for the insurance company utilized by the CARRIER and may accept or reject the insurance company provided by the CARRIER at its sole discretion. The policy limits of an insurance policy shall not act to decrease the amount for which the CARRIER is ultimately liable in any claim or action.

15) INDEMNIFICATION. To the maximum extent provided by law, CARRIER shall defend, indemnify and hold BROKER and its shipper and receiver customers harmless from any and all liability and/or claims arising from CARRIER's breach of this AGREEMENT, for loss or damage to any property in the possession and/or control of CARRIER arising from the transportation and services provided by CARRIER under this AGREEMENT, and for any and all liability and/or claims for personal injury or death or property damage arising out of the acts or omissions of CARRIER or its employees, agents, or contractors in providing transportation and services hereunder. CARRIER's obligation shall include liability for payment of all costs and/or fees incurred by BROKER in the adjustment or defense of any claim for cargo loss or damage and/or claim for personal injury or death or property damage arising out of transportation operations and services under this AGREEMENT. CARRIER agrees that its obligation to defend, indemnify and hold harmless the BROKER and its shipper and receiver customers from and against any and all claims and liabilities resulting from or arising out of transportation operations and services under this AGREEMENT shall survive any termination of this AGREEMENT.

16) LIABILITY FOR CARGO CLAIMS. CARRIER shall maintain the sole and exclusive care, custody, and control of all shipments from the time the shipment is delivered to CARRIER for transportation until delivery to the consignee accompanied by the appropriate delivery receipt as specified in this AGREEMENT. CARRIER assumes the liability of a common carrier (i.e., Carmack Amendment liability under 49 U.S.C. §14706) for any loss, delay, damage to or destruction of all shipments while under CARRIER's care, custody, and control. CARRIER will process cargo claims in accordance with 49 CFR Part 370. CARRIER's liability under this AGREEMENT for any cargo claims shall be the full value of the property, meaning its replacement cost as established by trade sell or other invoice documentation, plus any mitigation costs that may be incurred by BROKER or its customer.

17) SALVAGE CLAIMS. CARRIER shall waive any and all right of salvage or resale of any of a customer's damaged goods and shall, at BROKER's reasonable request and direction, promptly return or dispose, at CARRIER's cost, any and all of a customer's damaged and overage goods shipped by CARRIER. CARRIER shall not under any circumstance, without BROKER's prior written consent, allow a customer's goods to be sold or made available for sale or otherwise disposed of in any salvage markets, employee stores, or any other secondary outlets. In the event that the customer or BROKER salvages goods, CARRIER shall receive a credit for the actual salvage value of such goods.

18) NO LIENS. CARRIER shall have no right to assert any lien on or against any property transported under this AGREEMENT.

19) NON-SOLICITATION COVENANTS. CARRIER and BROKER agree that BROKER, at great expense and effort, has developed a broad customer base of shippers, receivers, and vendors that is essential to the successful operations of the BROKER. CARRIER and BROKER agree that disclosure of the identity of one or more of BROKER's said customers to CARRIER constitutes valuable consideration. During the term of this AGREEMENT and for a period of one (1) year from its termination, CARRIER shall not, directly or indirectly, solicit or do business of a transportation or warehousing nature with any of BROKER's customers who are serviced by CARRIER as a result of this AGREEMENT unless otherwise agreed to by BROKER in writing. Solicitation prohibited under this AGREEMENT means participation in any conduct, whether direct or indirect, the purpose of which involves transportation and/or handling of property by CARRIER for which CARRIER does, or did in the past, provide such services for that customer under arrangements first made or procured by BROKER. Solicitation includes conduct initiated or induced by CARRIER or accepted by CARRIER upon inducement by BROKER's customer. If CARRIER should perform services of a transportation or warehousing nature for compensation for any BROKER customer without prior documented authorization from BROKER during the applicable time period in violation of this AGREEMENT, CARRIER shall pay to BROKER within ten (10) days of each such violation an amount equal to twenty-five percent (25%) of all revenues invoiced by CARRIER to the solicited customer, together with any and all costs of collection, including reasonable attorney fees, incurred by BROKER in enforcing this provision. BROKER shall identify its customers to CARRIER as each first load from each customer is tendered to CARRIER. CARRIER's acceptance of the load will acknowledge that this new customer is a BROKER customer.

20) CONFIDENTIALITY. CARRIER shall limit disclosure of information regarding this AGREEMENT, including CARRIER's rates and charges, only to CARRIER's agents, employees, and subcontractors directly involved in its execution and performance and those parties internally who have a need to know of this AGREEMENT. Throughout the term of this AGREEMENT and for three (3) years thereafter, CARRIER specifically agrees to keep confidential all of BROKER's and its customers' technical and business information which CARRIER has received or may receive as a result of this AGREEMENT, and the Rate Confirmation Sheets, and the performance thereof, and not to reveal or to divulge such information to third parties or to use or publish such information in any manner whatsoever, without obtaining BROKER's prior written consent; provided, however, that CARRIER shall not be bound to keep confidential any such information (i) which was known to CARRIER prior to the date of the applicable Rate Confirmation Sheets from sources other than BROKER or its customers (ii) which is, or becomes, available to the public without fault on CARRIER's part, or (iii) which is disclosed to CARRIER by a party not related, directly or indirectly, to BROKER or its customers, and such party has a rightful claim to such information. CARRIER shall only use BROKER's and its customer's technical and business information to provide the transportation and related services required under this AGREEMENT and the Rate Confirmation Sheets.

21) RESOLUTION OF DISPUTES. The parties desire that the provisions of this AGREEMENT will have precedence over any federal or state provisions governing or dealing with the specific provisions of this AGREEMENT. The parties agree that pursuant to 49 U.S.C. § 14101(b)(1) they expressly waive only those rights and remedies under the Interstate Commerce Commission Termination Act and Interstate Commerce Act as amended, and regulations promulgated thereunder, including Part B of Subtitle IV Interstate Transportation, 49 U.S.C. § 13101, et seq., (the "Acts") that conflict with the provisions of this Agreement. No Party shall challenge any provision of this AGREEMENT on the ground that any such provision or provisions violates the waived rights and remedies under the Acts. To the extent not governed by applicable federal law, the laws of the State of Arizona will govern the validity, construction, and performance of this Agreement. All controversies, claims, suits, actions, or proceedings arising hereunder shall be adjudicated in the state and federal courts located in Dallas County, Texas and the parties expressly waive any objection thereto on the basis of personal jurisdiction or venue.

22) ENTIRE CONTRACT. The provisions contained in this AGREEMENT properly express and memorialize the complete understanding and agreement between the parties, including those contained in all prior agreements, both verbal or written, and there are no other agreements or understandings between the parties, express or implied, except as set forth herein.

23) LOGO/TRADEMARK. CARRIER shall not use the name, logo, trademarks or trade names of BROKER in publicity releases, promotional material, customer lists, advertising, marketing or business generating efforts, whether written or oral, without obtaining BROKER's prior written consent, which consent shall be given at BROKER's sole discretion.

24) CAPTIONS. The descriptive heading of the sections and subsections of this AGREEMENT are for convenience only and do not constitute a part of this AGREEMENT nor do they affect this AGREEMENT's construction or interpretation.

25) AMENDMENTS. This AGREEMENT may not be modified or amended except by a subsequent written amendment signed by both parties. The AGREEMENT may not be modified by "course of performance," "course of dealing," "usage of trade" or in any other manner than as described.

26) WAIVERS. No provision of this AGREEMENT or any Confirmation Sheet shall be waived by any party unless such waiver is in writing and executed by an authorized representative of the party against whom such waiver is sought to be enforced. Waiver by either party of any failure to comply with any provision of this AGREEMENT by the other party shall not be construed as or constitute a continuing waiver of such provision or a waiver of any other breach of or failure to comply with any other provision of this AGREEMENT.

27) ASSIGNABILITY. CARRIER is expressly prohibited from assigning any of their rights or delegating any of their obligations under this AGREEMENT to any third parties (such as sub-haulers, sub-brokers and any other form of substituted person or entity), unless the express written consent to such assignment or delegation is first obtained from the other party. Any assignment of this AGREEMENT or any Rate Confirmation Sheets, in whole or in part,

by CARRIER without the prior written consent of BROKER shall be void and of no effect. BROKER, in its sole discretion, may assign this Agreement to a parent, subsidiary, or affiliate. Affiliate is defined as a party controlling, controlled by, or under common control with BROKER.

28) ELECTRONIC AND FAX COMMUNICATIONS. During the term of this AGREEMENT, the parties anticipate that they will exchange materials and information in electronic form (collectively "Electronic Materials") either through the other party's websites, e-mail other electronic means (collectively "Electronic Connections") and via fax. BROKER and its affiliates take reasonable steps to protect Electronic Materials resident on its networks, stored in its electronic media, or available on its websites, and take reasonable steps to prevent harm arising from Electronic Connections. Due to the nature of Electronic Connections and the Internet, BROKER and its affiliates do not provide, and expressly disclaim, any warranty (i) that Electronic Materials received by the CARRIER will be free of computer viruses or (ii) that Electronic Connections with the CARRIER will be free from harmful effects. It is the CARRIER's responsibility (i) to take reasonable steps to protect Electronic Materials resident on its networks, stored in its electronic media, or available on its websites, (ii) to take reasonable steps to prevent harm arising from Electronic Connections, and (iii) to perform any anti-virus scanning, data backup, security, and other precautions reasonably necessary to safeguard against computer viruses, worms, and other intrusive or damaging code (collectively "Computer Viruses") and other threats posed by Electronic Materials and Electronic Connections. Under no circumstances will BROKER or its affiliates be responsible for, and CARRIER hereby waives and releases BROKER and its affiliates from, any liability for any loss or damage caused by Computer Viruses, the CARRIER's receipt of Electronic Materials from BROKER or its affiliates or Electronic Connections between BROKER and its affiliates and the CARRIER.

29) BINDING EFFECT. This AGREEMENT shall be binding upon CARRIER and CARRIER's successors and assigns. and shall inure to the benefit of the parties and their representatives, successors, and authorized assigns. BROKER's customers are third-party beneficiaries to this AGREEMENT and are entitled to the rights and benefits hereunder and may enforce the provisions hereof as if it were a party hereto.

30) SEVERABILITY. If any provision of this AGREEMENT is determined by a court of competent jurisdiction to be contrary to the laws or regulations of any applicable jurisdiction, then such invalid provision shall be severed from this AGREEMENT; however, such determination shall not affect the validity of any other provisions of this AGREEMENT.

31) AUTHORITY OF REPRESENTATIVES TO BIND PARTIES. It is agreed and warranted by the parties that the persons signing this AGREEMENT respectively for CARRIER and BROKER are authorized to do so. No further proof of authorization is or shall be required.

32) COUNTERPARTS. This AGREEMENT may be executed in any number of identical counterparts and each such executed counterpart shall be deemed a duplicate original hereof.

33) INTERPRETATION. The language used in all parts of this AGREEMENT shall be construed, in all cases, according to its fair and plain meaning. The parties acknowledge that each party and its counsel have had an opportunity to review this AGREEMENT, and that any rule of construction to the effect that ambiguities are to be resolved against the drafter of the agreement shall not be employed in the interpretation of this AGREEMENT.

34) NOTICES. Any notices required or permitted to be given under this AGREEMENT shall be in writing and shall be addressed to the other party at the contact information listed below, as updated from time to time.

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CARB COMPLIANCE SUPPLEMENT

Carrier warrants that, to the extent that any shipments tendered to Carrier by and/or Smart Logistic Pros, LLC are transported on a highway within the State of California, it is in full compliance with 17 CCR §§ 95300-95312, and that all 53 foot trailers, including both dry-van and refrigerated equipment, and the equipment used to haul them within California are in compliance with the California Air Resources Board (CARB) heavy Duty Vehicle Greenhouse Gas (Tractor-Trailer GHG) Emission Reduction Regulations. The Carrier further warrants that:

- (a) All refrigerated equipment it operates within California under this agreement is in full compliance with the California Air Resources Board (CARB) Transport Refrigerated Unit (TRU) Airborne Toxic Control Measure (ATCM) in-use regulations.
- (b) All tractors and 53-foot dry van and refrigerated trailers it operates within California are equipped with low rolling resistance (LRR) tires and aerodynamic technologies; and,
- (c) If Carrier is hauling to California's ports or rail yards, Carrier is in compliance with California Drayage Truck Regulation 13 CCR 2027 (2007 or newer engine) and with the requirements of individual ports. Carrier is registered with the ARB Drayage Truck Registry.

Carrier shall be liable to Broker for any penalties, or any other liability, imposed on, or assumed by Broker due to penalties imposed on Broker's Customer because of Carrier's use of non-compliant equipment.

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WORKERS' COMPENSATION INSURANCE ADDENDUM

CARRIER hereby represents and warrants that, under the workers' compensation laws of the state of TX, it does not have any employees subject to Workers Compensation insurance and is not required to purchase such insurance. CARRIER also represents and warrants that it has elected not to purchase Workers Compensation insurance. If CARRIER becomes subject to compliance with Workers Compensation laws or elects to comply with said laws, it shall immediately provide Smart Logistics Pros, LLC, LLC a Workers Compensation insurance certificate evidencing compliance. CARRIER understands that it is required to maintain adequate workers compensation coverage and that CARRIER assumes full responsibility for any injury.

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FOOD SAFETY AND MODERNIZATION ACT (FSMA)

FOOD SAFETY BEST PRACTICE PROCEDURES - CARRIER RESPONSIBILITIES

Carrier (driver) must ensure equipment meets shipper's specifications and is appropriate to prevent the food from becoming unsafe.

Carrier (driver) must pre-cool each mechanical refrigerated cold storage compartment as specified by the shipper (at least 20 minutes continuous and set for the lowest temperature required for the product to be loaded) before offering it for transport of food requiring temperature control. The only exception shall include a "drop and hook" situation where Carrier is picking up an interchanged trailer loaded and ready for transport.

Carrier (driver) must verify temperature of the product at time of loading. If driver is not allowed on dock, notify Broker and verify temperature after leaving the dock and before the trailer doors are closed.

Carrier (driver) must verify the refrigeration thermostat is set to Shipper's specified temperature in "continuous mode" as noted on Bill of Lading. Failure to maintain specified temperatures, whether human error or mechanical breakdown is the responsibility of the Carrier (driver) and will be held liable for all claims.

Carrier (driver) will follow shipper or loader's instructions for segregation of goods. If Carrier (driver) fails to follow shipper or loader's instruction Carrier (driver) is liable for cross contamination.

Carrier (driver) will seal or verify installation of the seal and note the seal # on the BOL. Carrier (driver) will put their own padlock on the door for additional security.

Carrier (driver) will check trailer temperature and thermostat setting at least every four (4) hours during transit. This data must be documented. This record must include the date, time, set point and temperature. This information must be turned in with your paperwork/BOLs.

Carrier (driver) must report any and all refrigeration unit malfunctions and breakdowns to Broker while in transit.

Carrier (driver) must report any delays at receivers when trailer doors are open and no progress in the unloading process is being made.

Carrier (driver) should report to Broker if receiver is unloading temperature-controlled product in a non-temperature-controlled environment.

If a Carrier (driver) becomes aware of a possible material failure of temperature control or other conditions that may render the food unsafe, he must notify Broker immediately. The food must not be sold or otherwise distributed until it is determined by a "qualified person" that the temperature deviation or other condition did not render the food unsafe.

(a) Definition of "Qualified Person or Qualified Individual" is someone who is qualified by training or experience to make such a determination. He/she should have a scientific understanding of how temperature deviation could affect the growth of pathogens or production of toxins in food.

(b) Carrier (driver) must provide verifiable data as proof of temperature integrity inside the trailer compartment while in-transit upon request from consignee or Broker. Failure to do so may result in complete liability and responsibility for any resulting claim for product refused.

Carrier (driver) must report to dispatcher and Broker any temperature issues or concerns as they develop at the Receiver, including but not limited to temperature deviation +/- 5 degrees.

Carrier (driver) must report to dispatcher and Broker any O.S. & D. issues immediately.

WASHING AND SANITIZING TRAILERS

All transportation equipment must be maintained in such sanitary condition, by washing and sanitizing the trailers on a regular schedule, for their intended use to prevent food from becoming unsafe.

INSPECTION OF EQUIPMENT

When the equipment is empty inspect your trailer for cleanliness including:

- Inspect overall trailer condition
- Ensure floor is free of debris, product residue, or insects
- Ensure walls are free of damage, product residue, or tape
- Ensure ceiling is undamaged
- Confirm air delivery chute is intact and functional
- Confirm door seals are intact & in good repair
- Confirm door(s) are undamaged
- Confirm walls & wall insulation is undamaged
- Confirm floors are in good repair

The inspection of the transportation equipment is to ensure that it does not cause the food that it transports to become unsafe.

Vehicle and transportation equipment must be stored in a manner that prevents incursion or harborage of pests or becoming contaminated in any manner that could result in food becoming unsafe.

*When a Shipper and/or Broker requests confirmation of recent washout or sanitizing of transportation equipment, Carrier (driver) is required to provide the appropriate documents.

CLEANING GUIDE

As a cleaning guide, Carrier (driver) must inspect trailer, broom sweep as necessary and remove all debris. Any dry material unable to be swept from trailer must be washed out with water. If the presence of blood and/or other residue or stains in the trailer or objectionable odor is apparent, the equipment must be washed out with hot soapy water and refrigeration unit should be operated at 65 degrees to allow the interior to dry thoroughly prior to loading.

I have read and understand all of the information in this document. All carrier personnel have been trained; documentation can be provided and will ensure full compliance with Sanitary Transportation of Human and Animal Food regulations.

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ACCESSORIAL CHARGES
1-888-241-3136

GENERAL TERMS AND CHARGES

Detention w/ Power: 2 hours free time, \$50 per hour for each hour thereafter with a maximum charge of \$300 per day. Applies to all loading and unloading stops as well as OS&D issues.

Detention w/o Power (TRAILER): \$50/day

Truck Ordered Not Used (TONU): Loads cancelled within 4 hours of scheduled pickup are subject to a charge of \$150.

Fuel Surcharge: N/A-all in rate includes linehaul and fuel compensation

Layover: \$100 per day for a single driver, \$300 per day for a team.

Load/Unload: SL&C and consignee unload. All lumping reimbursements must be submitted with proof of lumping receipt from load/unload location.

OS&D: All claims will be filed and processed in accordance with 49 CFR Part 370. Carrier shall be liable for cargo loss and damage in accordance with federal law (49 U.S.C. § 14706) with respect to all shipments.

Out of Route Miles: \$2.00 per mile (PC Miler Practical)

Payment Terms: Payment will be issued within 30 days of delivery date with all load documentation provided including valid Proof of Delivery.

Proof of Delivery: Every effort must be made to provide a signed BOL. When a BOL is not available for any reason, a satellite POD or other proof must be provided. Lack of a BOL or POD required in order Smart Logistic Pros to receive timely payment from Customer, may result in delay of payment to Carrier until such time as an acceptable POD is presented allowing Smart Logistic Pros to receive payment.

Redelivery/Reconsignment: When a shipment is tendered for delivery and through no fault of the carrier the original delivery cannot be accomplished, a charge of \$1.50 per mile, min. of \$75 plus applicable detention. Stops in Transit: \$50 / stop unless specified at load negotiation otherwise with rate confirmation Toll Surcharge: Carriers are responsible for tolls.

You acknowledge the terms and accessorial above unless indicated otherwise in writing by an authorized manager of Smart Logistic Pros.

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IN WITNESS WHEREOF the parties have executed this **AGREEMENT** on the date written at the top and bottom of this **AGREEMENT**. carriers@smartlogisticspros.com

Carrier Address:

Carrier Print Name

Carrier Signature

Date

**Smart Logistics Pros, LLC dba,
Smart Freight Brokerage
539 W. Gommerce STE #1448
Dallas, Texas 75208**

Broker Signature

Broker Print Name

Date

Request for Taxpayer Identification Number and Certification

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

► Go to www.irs.gov/FormW9 for instructions and the latest information.

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

Part I Taxpayer Identification Number (TIN)

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

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

Social security number									
				-				-	
or									
Employer identification number									
				-					

Part II Certification

Under penalties of perjury, I certify that:

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

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

Sign Here	Signature of U.S. person ►	Date ►
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General Instructions

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

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

Purpose of Form

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

- Form 1099-INT (interest earned or paid)

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

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

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

By signing the filled-out form, you:

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

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

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

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

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

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

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

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

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

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

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

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

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

Backup Withholding

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

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

Payments you receive will be subject to backup withholding if:

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

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

Also see *Special rules for partnerships*, earlier.

What is FATCA Reporting?

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

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Line 1

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

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

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

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

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

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

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

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

Line 2

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

Line 3

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

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

Line 4, Exemptions

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

Exempt payee code.

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

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

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

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

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 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)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	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.