



4741 COLLEGE PARK • SAN ANTONIO, TEXAS 78249 • (210) 226-6446 • Fax (210) 226-0263

**CORPORATE OFFICE:**

800-367-0294 210-226-6446 FAX 210-226-0263

4741 COLLEGE PARK

SAN ANTONIO, TX 78249

**CONTACT:**

JOE DOUGLAS-GENERAL MANAGER

ANDREW BARRIENTOS-BROKER DISPATCH

MIKE TILLMAN-BROKER DISPATCH

JOE "JR" RODRIGUEZ-BROKER DISPATCH

REFUGIO "CUCO" SANCHEZ –MARKETING DIRECTOR

BROKER DISPATCH

MONIQUE SMITH-ACCOUNTS REC.

ELAINE ALEMAN-ACCOUNTS PAY.



SENDING OFFICE: \_\_\_\_\_



T NUMBER: \_\_\_\_\_

**REQUEST FOR NEW ACCOUNT (CARRIERS ONLY)**

CARRIER COMPLETE NAME \_\_\_\_\_

PHYSICAL ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_

MAILING ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_

CONTACT PERSON \_\_\_\_\_ FED ID# \_\_\_\_\_

LOCAL PHONE \_\_\_\_\_ EMAIL \_\_\_\_\_  
(we must have a local number)

CELL# \_\_\_\_\_ FAX# \_\_\_\_\_

MC # \_\_\_\_\_ CONTRACT ON FILE Y N

**CARRIER INSURANCE INFORMATION:**

AGENTS NAME \_\_\_\_\_ PHONE \_\_\_\_\_

CARGO AMOUNT \_\_\_\_\_ EXP DATE \_\_\_\_\_

DEDUCTIBLE AMOUNT \_\_\_\_\_

REEFER BREAKDOWN YES NO DEDUCTIBLE

AUTO LIABILITY AMOUNT \_\_\_\_\_ EXP DATE \_\_\_\_\_

(A&A TRANSPORTATION/SAN ANTONIO)  
(OFFICE USE ONLY)

W9 \_\_\_\_\_  
AUTH \_\_\_\_\_  
CONTR \_\_\_\_\_  
INSUR \_\_\_\_\_  
IRC \_\_\_\_\_

REV. 10/18/04

**T**

A&A TRANSPORTATION (SAN ANTONIO OFFICE USE ONLY)

**EXP:**

Dear Prospective Carrier:

Please fill out pages 1 and 7 of our contract and send a W-9. Also call your insurance agent and ask them to fax an insurance certificate with the following information in the certificate holder's box:

**A & A Transportation  
4741 College Park  
San Antonio, Texas 78249**

In order to complete our first trip we will need to have the following faxed to us at (210) 226-0263:

- Page 1 & 7 ONLY of our broker's contract
- W-9 **\*\*\*PLEASE NOTE: INFO ON W-9 WILL REFLECT HOW YOUR CHECK WILL APPEAR. PLEASE ADVISE CORPORATE OFFICE, IF YOUR CHECK MUST APPEAR DIFFERENT. CHECKS WILL NOT BE CUT UNTIL W-9 IS RECEIVED\*\*\***
- Your interstate commerce license (MC #)
- Insurance certificate with liability and cargo ( A&A must be shown as certificate holder)

We thank you for your cooperation and look forward to having a successful business relationship with your company. Please take the time to let us know what type of equipment you employ:

Type	Number of trucks	Length	Special Equipment

## BROKER- CONTRACT CARRIER AGREEMENT

This **AGREEMENT** is made on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by and between \_\_\_\_\_, hereinafter referred to as a **CARRIER** and A & A Transportation, hereinafter referred to as **BROKER**.

**WHEREAS:** (1) **CARRIER** is a motor contract carrier of property duly authorized by the Interstate Commerce Commission (ICC), under Permit No. **MC** \_\_\_\_\_, (a copy of which permit is attached hereto and made a part hereof) to provide compensated contract transportation of property for shippers (consignors) and receivers (consignees) of general commodities, and holds itself out to the public as such; and,

**WHEREAS:** (2) **BROKER** is a freight broker, duly authorized by the ICC under License No. 196331, to arrange for the transportation of property by motor carrier and behalf of a motor carrier, consignor or consignee, and for the purposes of contract carriage sufficiently controls the transportation of the commodities to be tendered to **CARRIER** under this **AGREEMENT**; and ,

**WHEREAS:** (3) **BROKER**, as in independent contractor, serves many shipper customers on continuing basis which have individually and/ or collectively varying and distinct transportation needs for shipments between and among various geographic points throughout the United States, which from time to time require dedication equipment, refrigerated, containerized, bulk or other specialized equipment, short notice driver/equipment availability, driver loading/unloading requirements, loading/delivery scheduling, detention, overnight and weekend layover, LTL/TL or LCL/CL service, variable traffic/shipment levels, protective service , stops in transit, direct dispatch, drop shipment, internal deliveries, weekend/holiday shipments and deliveries, pooling or spotting trailers, priority traffic and expedited service, special credit and payment terms, as well as electronic data interchange (EDI), and for those reasons **BROKER**, both derivatively and for itself, has unique, distinct and continuing transportation service needs throughout the United States, and must necessarily also enter into similar pattern motor contract carriage agreements with more than one motor contract carrier in order to serve the varied, special, distinct and continuing transportation needs of itself and of its many shippers from origins to destinations throughout the United States which form an integral part of the **BROKER'S** customer base; and,

**WHEREAS:** (4) **CARRIER** recognizes the special, distinct, varying and continuing transportation needs of the **BROKER** and its customer base of shippers, and in order to serve a portion, if not all, of those transportation needs, **CARRIER** desires to provide motor contract carriage to **BROKER** under a continuing agreement designed to meet various and special transportation needs of **BROKER** and its shipper customers as part of a larger integrated scheme of transportation services arranged by **BROKER** between many shipper and carrier customers; and,

**WHEREAS:** (5) **CARRIER** acknowledges that as a single motor contract carrier in may not be able to reliably and continually serve the broad range **BROKER'S** shipper customers' transportation service needs and demands throughout the United States, and in the aggregate multiple motor contract carriage agreement can and do serve all of **BROKER'S** customer base of shippers, and this **AGREEMENT** may be one of a number as such continuing agreements; and,

**WHEREAS:** (6) **BROKER** and **CARRIER** understand that this **AGREEMENT** does not bind the respective parties to mutually exclusive services to each other, and that **BROKER** may enter into similar agreements with other carriers, and **CARRIER** may enter into similar contract carriage agreements with other brokers and/or shippers;

**NOW, THEREFORE,** for and in consideration of the mutual promises contained herein, the parties agree as follows:

(7) **BROKER** shall diligently solicit, obtain and maintain shipping customers having freight traffic shipments in need of transportation, and shall tender freight traffic shipments to **CARRIER** for transportation, and **CARRIER** shall transport by motor vehicle from and to such points between which service may be required, such quantities of authorized commodities as **BROKER** may require without delay, subject to the availability of suitable equipment for the traffic tendered and the specific shipment instructions, all in accordance with the terms and conditions of this **AGREEMENT**.

#### **BROKER'S OBLIGATION**

(8) **BROKER** shall tender a series of at least two shipments of freight per year to **CARRIER** for transport on continuing basis during each year this **AGREEMENT** remains in effect.

(9) **BROKER** shall pay **CARRIER** for the transportation of freight under this **AGREEMENT**, in accordance with contact rates, no later than thirty (30) days from the receipt by **BROKER** of **CARRIER'S** invoice covering such transportation, subject to the provision contained in Paragraphs (24) and (25).

#### **CARRIER'S OBLIGATIONS**

(10) **CARRIER** shall provide transportation for the tendered freight and shall bill all charges for transportation services directly to **BROKER**. **CARRIER** shall provide **BROKER** with copies of signed bills of lading and delivery receipts as evidence of such services.

(11) **CARRIER** shall furnish, when capabilities are developed, via electronic data interchange (EDI), periodic transmissions of data elements on each shipment and receipt in Transportation Data Coordinating Committee, or its successor, as well as similar data elements for automated payment of freight bills. **CARRIER** shall issue a Uniform Straight Bill of Lading in its own name, and shall assume full and complete responsibility and liability, regardless of the fault of any person, for any and all loss and damage to, or delay of, any shipment while in possession or control of **CARRIER** under its terms, provided however, where the terms and conditions specified in this **AGREEMENT** conflict with those in the Uniform Straight Bill of Lading, the terms and conditions specified in this **AGREEMENT** shall prevail. All claims for loss, damage, delay and salvage shall be processed and adjusted in accordance with the regulations of the ICC as published in 49 C.F.R. Part 1005. The liability under this **AGREEMENT** shall be for

the full value of the property lost or damaged. Full value of lost or damaged items shall mean replacement cost established by trade sale or other invoice documentation, plus any additional transportation costs.

(12) **CARRIER** shall comply with the financial responsibility requirements of the appropriate federal and state laws and regulatory agencies through which it is authorized to operate. **CARRIER** shall maintain primary cargo insurance in the amount equal to the full value of the maximum quantity of goods expected to be transported at any one time under this **AGREEMENT**, but in no event in an amount less the \$50,000.00 per shipment, to compensate **BROKER**, consignor or consignee for any and all loss or damage to property which was placed in possession or control of **CARRIER** in connection with transportation services under this **AGREEMENT**. **CARRIER** shall also maintain primary public liability insurance in an amount sufficient to cover any and all liability risks associated with its activities and operations in connections with transportation services under this **AGREEMENT**, but in no even in amounts less than those prescribed by applicable statutes and regulations of the ICC and Department of Transportation (DOT). **CARRIER** shall maintain workers' compensation coverage for all personnel employed by **CARRIER** in connection with its transportation operations and services under this **AGREEMENT**. **CARRIER'S** cargo and liability insurance shall comply with ICC and DOT requirements in all respects, and shall be in from required by 49 C.F.R. Part 1043, with no exclusion or restrictions which would not be accepted by the ICC for a filing under statutory or regulatory requirements, but shall be, in all respects, identical to insurance filed in accordance with the cited regulation. **CARRIER** agree that its cargo and liability insurance policies shall require the insurance carrier(s) to give **BROKER** written notice thirty (30) days prior to the cancellation of such policies. **CARRIER** shall furnish to **BROKER**, upon request, copies of insurance policies and Standard Certificate(s) of Insurance for both the cargo and the liability risks.

(13) **CARRIER** shall defend and hold **BROKER** harmless from, and indemnify **BROKER** for any and all liability or claims for loss or damage to any freight in the possession and/or control of **CARRIER** in connection with transportation under his loss or damage arising out of the acts for omissions of **CARRIER** in providing transportation under this **AGREEMENT**. **CARRIER'S** obligation under this **AGREEMENT** shall include liability for payment of any and all costs and/or fees incurred by **BROKER** in the adjustment or defense of any claim for cargo loss or damage and/or by **BROKER** in the adjustment for defense of any claim for cargo loss or damage and/or claim for personal injury or death or property loss or damage arising out of transportation operations and services under this **AGREEMENT**. **CARRIER** agrees that its obligation to defend, indemnify and hold harmless the broker 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**.

(14) **CARRIER**, at its sole cost and expense, shall furnish all equipment required for services hereunder and shall maintain all equipment in clean condition, good repair and working order. **CARRIER**, at is sole cost and expense, shall employ for its services hereunder only competent and properly licensed personnel who shall be well-trained in the care, safety and response procedures applicable to shipments being handled and transported. Without the prior written consent of **BROKER**, **CARRIER** shall not cause

or permit any shipment tendered hereunder to be brokered to or transported by any other motor carrier, or in substituted service by railroad or other modes of transportation.

(15) **CARRIER** shall comply with all applicable ICC and DOT regulations as well as all other federal and state laws, regulations and ordinances applicable to the operations of a motor carrier.

#### **FREIGHT RATES / CONFIRMATION IN WRITING**

(16) For all freight tendered by **BROKER** and accepted by **CARRIER** subject to the terms, provisions and conditions of the **AGREEMENT**, the rates and charges for the transportation of such freight shall be reasonable, and shall reflect and be approximately equivalent to the contemporaneously prevailing rates and charges for the same or contract motor carriers. The total amount due and any other specific details for each shipment shall be confirmed in writing at the time of loading **CARRIER'S** truck. Such written "load confirmation" shall be sent the same day by **BROKER** to **CARRIER** via computer generated facsimile transmission (FAX), but if FAX confirmation cannot be sent, the **BROKER** shall send written "load confirmation" of charges to **CARRIER**, with ten (10) day, by first-class U.S. Mail.

#### **LIENS NOT ALLOWED/SET-OFF PERMITTED**

(17) **CARRIER** shall neither have nor claim any lien rights on or against any property transported under this **AGREEMENT**. However, should a consignor or consignee notify **BROKER** of a claim for loss or damage to property transported by **CARRIER** under this **AGREEMENT**, **CARRIER** agrees that **BROKER** and consignor/consignee shall have the right to set-off an amount sufficient to cover such damages, and to deduct and withhold such amount from any freight charge payments due **CARRIER**.

#### **AGREEMENT FULFILLS REQUIREMENTS FOR CONTRACT CARRIAGE**

(18) **CARRIER** and **BROKER** agree that transportation services under this **AGREEMENT** are to be performed as contract carriage in compliance with 49 U.S.C. 10102 by assigning motor vehicles for a continuing period of time for the exclusive use of **BROKER** or by providing specialized services or equipment designated to meet the distinctive needs of **BROKER** or of the consignors and consignees which form **BROKER'S** shipper customer base. Such services shall include, when applicable, but shall not be limited to those services described in Paragraph (3) above.

(19) Both parties intend and recognize that this **AGREEMENT** fulfills any and all applicable legal requirements for contracts, and enter into it for such purpose. Whether or not **CARRIER** is also authorized to operate, or does operate, as a common carrier, each and every shipment tendered to **CARRIER** by **BROKER** shall be deemed to be a tender to **CARRIER** as a motor carrier and shall be subject only to the terms of this **AGREEMENT** and the provisions of law applicable to motor contract carriage.

#### **FORCE MAJEURE**

(20) Neither party hereto will be liable for the failure to tender or timely transport freight under this **AGREEMENT** if such failure, delay or other omission is caused by

strikes, acts of GOD, war, accidents, civil disorder, or through compliance with legally constituted order of civil or military authorities.

### **DISPUTE RESOLUTION**

(21) If any dispute arises about any matter covered by the terms of this **AGREEMENT** and within the primary or exclusive jurisdiction of the ICC, the dispute must be submitted to the ICC by the party who alleges ICC jurisdiction in the form of a complaint or declaratory action. The submission shall be in accordance with the provision of 49 C.F.R. Parts 1111 or 1117, and shall contain specific references to the terms of this **AGREEMENT** that the party believes have been violated. Neither party may take any court or arbitration action prior to the decision of the ICC, and the decision of the ICC shall be final and binding.

(22) If for any reason the ICC refuses to accept the complaint, refuses to make a ruling on the subject matter, then the dispute shall be submitted to the American Arbitration Association for arbitration under that Association's Rules and Procedures. No court action can be taken by either party prior to arbitration, and the Arbitrator's decision shall be final and binding.

### **INDEPENDENT CONTRACTOR**

(23)The relationship of the **BROKER** to the **CARRIER** shall, at all times, be that of an independent contractor, provided however, that **BROKER** shall be the agent of the **CARRIER** of receipt and collection of freight charges and fee, and carrier hereby authorizes and appoints **BROKER** as its agent for such purposes.

(24)In the event that after movement and delivery of freight, the ultimate obligor for payment of freight charges and fees becomes bankrupt, or for any reason defaults on its obligation to pay freight charges and fees which **BROKER** had 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).

### **EFFECTIVE DATE AND TERMINATION**

(25)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 cancel or terminated the **AGREEMENT** at any time upon thirty(30) days advance written notice from one party to the other.

### **COMPETITON**

(26) **CARRIER** and **BROKER** agree that **BROKER**, at great expense, has developed a broad customer and vendor base that is essential to the successful operation of the **BROKER**. **CARRIER** and **BROKER** agree that disclosure of the identity of **BROKER** customers to **CARRIER** constitutes valuable consideration. During the term of this agreement and for a period one (1) year from the time of the termination of this **AGREEMENT**, **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 by the parties in writing.

(27) Solicitation prohibited under this **AGREEMENT** means participation in any conduct, whether direct or indirect, the purpose of which involves transportation of shipper traffic by the **CARRIER** for which the **CARRIER** for which the **CARRIER** does, or did in the past, provide transportation services for that shipper traffic under arrangements first made or procured by **BROKER**. Solicitation includes conduct initiated or induced by **CARRIER**, or accepted from or through others in any way related to or affiliated with the **CARRIER**.

(28) If **CARRIER** should perform services of a transportation or warehousing nature or compensation for any **BROKER** customer without prior documented authorization from **BROKER** during said time period in violation of this **AGREEMENT**, **CARRIER** shall pay to **BROKER** within ten (10) days of each such violation an amount equal to ten percent (10%) of all revenues invoiced **BROKER** customers by **CARRIER**.

(29) **BROKER** shall identify its customers to **CARRIER** as each first load from each customer is tendered to **CARRIER**. **CARRIER'S** acceptance of the load and movement of the freight will acknowledge that this new customer is a **BROKER** customer. **CARRIER** has ten (10) days after such "first load" move to challenge, in writing, why the customer should not be considered a **BROKER** customer. In any case of challenge, **BROKER** and **CARRIER** will agree in writing exactly how this customer will be handled.

#### **SEVERABILITY**

(30) If any part of this **AGREEMENT** is determined by competent public authority or court to be contrary to the laws or regulations of any applicable jurisdiction, then such invalid or unenforceable provision shall be severed from the **AGREEMENT**.

#### **COMPLETENESS AND AMENDMENTS**

(31) The provisions contained in this **AGREEMENT** properly express the complete agreement and understanding between the parties, including those contained in all prior agreements, both verbal and written, and there are no other agreements or understandings whatsoever, expressed or implied. This **AGREEMENT** may not be changed, waived or modified except by written agreement signed by **CARRIER** and **BROKER** stating that such writing is an amendment to this **AGREEMENT**. However, the signatures of the parties shall not be required on the FAX transmitted "load confirmations" described in Paragraph (17).

#### **ASSIGNABILITY AND OBLIGATIONS OF SUCCESSORS**

(32) Neither party to this **AGREEMENT** may assign its right or obligations under this **AGREEMENT** without the express written consent of the other party.

(33) This **AGREEMENT** shall be binding upon the parties hereto, their legal representative, successors, heirs and authorized assigns.

**IN WITNESS WHEREOF**, authorized representatives of the parties have executed this 7 page **AGREEMENT** in two counterpart originals on the date stated at the top Page 1.

**BROKER**

A & A Transportation  
4741 College Park  
San Antonio, Texas 78249

\_\_\_\_\_  
Branch office (if applicable)

74-2325725

\_\_\_\_\_  
Tax I.D. Number

Joe Douglas  
\_\_\_\_\_  
Signature

Joe Douglas, General Manager  
\_\_\_\_\_  
Printed Name and Title

**CARRIER**

\_\_\_\_\_  
Company Name

\_\_\_\_\_  
Address of Principle Office

\_\_\_\_\_  
City, State, Zip Code

\_\_\_\_\_  
Corp., Part., Sole Prop, or Other

\_\_\_\_\_  
Tax I.D. Number

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name and Title



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**EFFECTIVE AS OF 06/06/07**

## **PAYMENT TERMS**

**\*\*All pay terms are calculated from the day A & A Transportation (San Antonio, Texas office) receives original bills of lading\*\***

- **Standard payment terms 7 days** - checks to be mailed or sent by fedex (fedex charges to be deducted from carrier unless account number is provided by carrier).
- **Less than 7 days** - **2%** service charge will be deducted from the net rate to truck. A check will be mailed or sent by fedex within 48 hours of A & A Transportation receiving bills of lading.
- **ComCheck settlements** - **3%** service charge will be deducted from the net rate to truck . It is company policy that a check be made for each carrier settlement. To fulfill this policy when ComCheck settlements are issued, a balance of \$25.00 will remain on file and mailed within 7 days. ComCheck settlements are available 48 hours of A & A receiving original bills of lading, Monday through Friday with a processing deadline of 11:00am central time on Friday.

## **ComCheck Policy**

- **60%** of net rate to truck is available upon request after loading. Any amount requested after 60%, will incur an additional brokerage fee of 2%.

## Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)	
	Business name, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ ..... <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) ▶	
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	
	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 your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number
or
Employer identification number

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

### Part II Certification

Under penalties of perjury, I certify that:

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

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

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

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

#### Purpose of Form

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

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

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

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

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

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

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

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

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