

MONARQUE SOLUTIONS LLC

CONNECTING THE WORLD ONE LANE AT A TIME. YOUR FREIGHT,
OUR KINGDOM.

BROKER SHIPPER
PACKET



www.monarquesolution.com

COMPANY INFORMATION:

Company Name: Monarque Solutions LLC

Address: 304 S Jones Blvd #3149 Las Vegas, NV 89107

Office: 213-681-1601

Company: www.monarquesolution.com

Email: monarquesolutions@gmail.com

Federal ID # 33-3608904

DOT: 4367021

MC: 1709818

Surety Bond Information:

Jet Surety

David Gonsalves

6701 Carmel Rd Ste 250

Charlotte, NC 28226

Office: 855-470-3773

Email: freight@jetsurety.com

Jetsurety.com/freight

Bank Information

CitiBank

495 E Silverado Ranch Blvd

Accounting Department

S&S Fortune's Tax Services

Email: Taxdocumentstoprint@gmail.com

Las Vegas, NV 89148

Carrier Information

Carrier Name



INTRODUCTION

Thank you for choosing Monarque Solutions as your trusted logistics partner. Our Broker Shipper Package outlines the services, processes, and terms we offer to streamline your shipping needs and ensure efficient, reliable freight transportation. Our goal is to provide you with professional support from shipment planning to delivery while maintaining industry compliance and excellent customer service.

OUR SERVICES

1. Freight Arrangement and Coordination

- We connect you with a network of qualified carriers.**
- Manage shipment scheduling, routing, and documentation to ensure a smooth transport process.**

2. Rate Negotiation and Cost Optimization

- Our experienced team negotiates competitive freight rates on your behalf.**
- We focus on maximizing cost-efficiency while upholding service quality.**



3. Shipment Tracking and Communication

- **Real-time tracking and status updates throughout the transit.**
- **Proactive communication for any schedule adjustments or unforeseen delays.**

4. Carrier Management and Compliance

- **Pre-qualified carrier selection based on safety, reliability, and performance standards.**
 - **Verification of necessary permits, insurance, and regulatory compliance for every carrier.**

5. Claims Management and Issue Resolution

- **Dedicated support for freight claims, damage reports, or delivery discrepancies.**
- **Prompt investigation and resolution in line with industry best practices.**

6. Customized Solutions

- **Tailored shipping solutions to fit your business needs, including expedited services, temperature-controlled shipments, and dedicated lane management.**



Terms and Conditions

- **Service Fees and Commission:**

Our fees are based on a commission structure that is transparently communicated in your personalized quote. Any additional surcharges or fuel adjustments will be clearly outlined.

- **Payment Terms:**

Invoices are issued upon shipment completion, with payment terms detailed in your service agreement. We offer various payment methods, including ACH and credit card payments.

- **Liability and Insurance:**

Monarque Solutions acts as a broker and does not assume liability for the cargo. Please review the terms related to cargo claims and insurance coverage in your detailed agreement.

- **Cancellation and Changes:**

Should any adjustments be necessary, please notify us in a timely manner. Cancellation policies and any applicable fees are clearly defined in your service contract.

- **Confidentiality:**

We respect your business privacy and handle all shipment details with the utmost confidentiality.



Getting Started

1. Review the Package:

Please review all sections of this package. If you have any questions or require further clarification, our team is available to assist you.

2. Complete the Onboarding Documents:

Fill out the attached Shipper Profile, including shipment details, frequency, and special requirements. This information helps us tailor our services to meet your expectations.

3. Submit Your Documents:

Email the completed forms to [INFO@MONARQUESOLUTION.COM] Once received, our onboarding team will reach out to confirm your registration and discuss next steps.

4. Agreement Execution:

Review and sign the Broker Shipper Agreement. This agreement outlines the mutual responsibilities and establishes our working relationship.

Contact Us

For additional information or to schedule a consultation, please contact our Customer Service team at [213-681-1601] or via email at [INFO@MONARQUESOLUTION.COM]. We look forward to a successful partnership and to meeting all of your shipping requirements.



BROKER/SHIPPER AGREEMENT

THIS BROKERAGE AGREEMENT (“Agreement”) is made and entered on _____, by and between _____ (“SHIPPER”) and **Monarque Solutions LLC** (“BROKER”) (collectively, the “Parties”).

I. **Recitals**

A. **WHEREAS** BROKER is licensed as a Property Broker by the Federal Motor Carrier Safety Administration (“FMCSA”), or by appropriate State agencies, and as a licensed broker, arranges for freight transportation

B. **WHEREAS** SHIPPER seeks to utilize the services of BROKER to facilitate the transportation of goods on behalf of SHIPPER.

NOW THEREFORE, intending to be legally bound, BROKER and SHIPPER agree as follows:

II. **Agreement**

1. SCOPE.

- a. The terms of this Agreement may be amended or supplemented by written agreement of BROKER and the SHIPPER as set forth in Appendix A, or in any other written appendices or schedules mutually agreed upon by BROKER and the SHIPPER (collectively, “Appendix”). If a conflict exists between the provisions of this Agreement and the terms of any Appendix, or to the extent that an Appendix address matters not addressed herein, BROKER and SHIPPER hereby agree that the terms of the Appendix shall control.
- b. Unless otherwise set forth in an Appendix, this Agreement applies to all services performed by BROKER with respect to shipments tendered by SHIPPER.
- c. The Parties intend that this Agreement shall not be exclusive. Nothing herein shall grant BROKER any exclusive right to perform property brokerage services on behalf of SHIPPER or obligate SHIPPER to tender any minimum amount of cargo to BROKER.

2. TERM AND TERMINATION.

- a. The term of this Agreement shall be for one (1) year and shall automatically be renewed for successive one (1) year periods; provided, however, that either Party may terminate this Agreement with or without cause at any time by giving the other Party thirty (30) days prior written notice.
- b. Either Party may additionally terminate this Agreement immediately upon written notice to the



other of the following events:

- i. Breach of any covenant, obligation, condition or requirements imposed by this Agreement if such breach continues for a period of ten (10) days after written notice thereof; or
 - ii. A Party becomes insolvent, unable to pay its debts in a timely manner, seeks protection under bankruptcy or receivership laws, or is forced into bankruptcy or receivership.
- c. Shipper may additionally terminate this Agreement immediately upon written notice if:
- i. Broker loses its operating authority.
 - ii. Fails to procure or maintain insurance coverages required by this Agreement; or iii. Utilizes the services of Servicing Motor Carriers (as defined below) that do not hold the requisite authority to provide services required by SHIPPER.

3. **BROKER'S COMPLIANCE WITH LAW**. BROKER represents and warrants that it is duly and legally qualified to operate as a property BROKER and to provide the transportation services contemplated herein. BROKER agrees to comply with all federal, state and local laws regarding the provision of such brokerage services. The Parties understand and agree that BROKER functions as an independent entity, and not as a carrier, in selling, negotiating, providing and arranging for transportation for compensation, and that the actual transportation of shipments tendered to BROKER shall be performed by third-party motor carriers ("Servicing Motor Carriers").

4. **PAYMENT AND CHARGES**. SHIPPER shall tender certain shipments, from time to time, to BROKER. With respect to any shipment tendered by SHIPPER to BROKER, BROKER shall invoice SHIPPER for its services in accordance with the rates and charges as agreed to in writing by both Parties prior to the movement of the shipment. If rates are negotiated between the Parties and not otherwise confirmed in writing, such rates shall be considered "written," and shall be binding upon BROKER's invoice to SHIPPER and SHIPPER's payment to BROKER. In the event that Brokerage services are provided, and it is subsequently discovered that there was no applicable or understood rate, the Parties agree that the charges invoiced by BROKER shall be the agreed upon contract rate of the Parties for the services provided, unless such payment is objected to by SHIPPER within ten (10) days of the invoice date. SHIPPER agrees to pay BROKER within thirty (30) days of receiving invoice, without deduction or setoff unless agreed to in writing by the Parties, with interest accruing monthly at a rate of one percent (3 %) on past due invoices. Shipper shall also be liable for any expenses, including attorney fees, BROKER incurs in collecting its rates and charges with respect to undisputed invoices. BROKER shall be solely responsible for making payments of freight and other accessorial charges to Servicing Motor Carriers utilized by BROKER to provide the transportation services. BROKER will implement and maintain in their written contracts with Servicing Motor Carriers that BROKER has the exclusive right to handle all billing of freight charges to the Shipper and/or Customer for the transportation services provided, and as such, the Servicing Motor Carrier shall agree to refrain from all collection efforts against the SHIPPER, Customer, or the receiver. Payment of the freight charges to BROKER shall relieve SHIPPER or other responsible party of any liability to the Servicing Motor Carrier for non-payment of its freight charges; and BROKER hereby covenants and agrees to indemnify SHIPPER or other responsible party against such liability.

5. **SERVICING MOTOR CARRIERS**. Unless set forth in an Appendix, BROKER shall require by written contract that each Servicing Motor Carrier providing transportation services to SHIPPER agrees:

- a. That it is duly and legally licensed under applicable state, provincial and federal law to provide any transportation services required under this Agreement, and that it does not have an unsatisfactory or



unfit safety rating issued by the United States Department of Transportation (“DOT”) or any state or provincial authority with jurisdiction over its operations.

- b. That it is performing services pursuant to contract and that in no event shall any provision in any tariff, service guide, bill of lading, delivery receipt, or other shipment documentation apply to services performed with respect to shipments tendered by or to SHIPPER.
- c. That it will obtain a receipt showing the kind and quantity of product delivered to the consignee of each shipment at the destination.
- d. That it will furnish all equipment necessary at its sole cost and expense and bear all expenses related to the use or operation of the equipment; that it will utilize only legally licensed personnel qualified in accordance with governing law; and that it shall provide all services as an independent contractor and assume responsibility for financial obligations arising out of the transportation services.
- e. That it shall accept liability as a motor carrier under the Carmack Amendment (as currently codified at 49 U.S.C. § 14706 and as amended from time to time) for loss, damage, or delay to goods tendered by or on behalf of Shipper; that no limitation of liability shall apply to any such shipment except that Servicing Motor Carrier’s full value liability shall be limited to \$100,000 per trailer or conveyance unless a higher value is declared in writing prior to pick up and Servicing Motor Carrier has agreed to such valuation; and that it waives any right to salvage goods (as well as any right to claim entitlement offset salvage value) tendered by or to Shipper.
- f. That it will, at its sole cost and expense, procure and maintain during any period in which it handles shipments tendered by or to Shipper the following insurance coverage:
 - i. Commercial General Liability Insurance (“CGL”) covering the transportation of shipments and other operations under this Agreement in an amount not less than \$1,000,000.00 (U.S. Dollars) per occurrence.
 - ii. Commercial Automobile/Trucking Liability insurance (“AL”) coverage with limits of not less than \$1,000,000.00 (U.S. Dollars) per occurrence.
 - iii. All Risk Broad Form Motor Truck Cargo Legal Liability insurance (“Cargo”) in an amount not less than \$100,000 (U.S. Dollars) per occurrence; and
 - iv. Workers’ Compensation insurance or analogous coverage with statutory limits (or compliance with monopolistic state funds).
- g. That all coverages set forth above shall be with reputable and financially responsible insurance companies (rated B+ or better). Servicing Motor Carrier shall agree to furnish to BROKER written certificates showing that such insurance has been procured.
- h. Servicing Motor Carrier shall agree to defend, indemnify against, and hold harmless SHIPPER from any and all claims, actions, losses, expenses, fines, fees, verdicts, judgments, or any other damages, obligations, or liabilities, including attorneys’ fees (“Servicing Motor Carrier Claims”), arising pursuant to the services provided to SHIPPER to the extent such Servicing Motor Carrier Claims are caused by the negligence or other wrongful conduct of the Servicing Motor Carrier.



- i. That it will perform the transportation services directly with equipment under its own authority and that it shall not co-broker, trip lease, or otherwise subcontract the transportation or handling of any shipment tendered to it pursuant to this Agreement. The foregoing shall not be construed as prohibiting interlining which, for the purposes of this Agreement, shall mean that the Servicing Motor Carrier performs some part of the motor carrier transportation in Equipment operating under the Servicing Motor Carrier's own authority.
- j. That it will waive liens it may otherwise have with respect to goods tendered by or to SHIPPER.

6. **INDEMNIFICATION.**

- a. BROKER shall indemnify, defend and save SHIPPER harmless from and against any and all liability, claims, loss, costs, fines, penalties, expenses (including attorney's fees), judgments, or demands on account or damage of any kind whatsoever, including but not limited to personal injury, property damage, cargo damage, or any combination thereof, suffered or claimed to have been suffered by any person or persons, arising out of BROKER's services provided in connection with this Agreement to the extent such claim is caused by 1) the negligence or intentional misconduct of BROKER; 2) BROKER's or its employees' violation of applicable laws or regulations; or 3) BROKER's or its employees' breach of this Agreement.
- b. BROKER shall also indemnify, defend, and save SHIPPER harmless from and against any and all claims of payment made by Servicing Motor Carriers as long as SHIPPER has made timely payment in accordance with the provisions of this Agreement to BROKER of the full amount owing to BROKER for the services underlying the Servicing Motor Carrier's claim.
- c. SHIPPER shall indemnify, defend and save BROKER harmless from and against any and all liability, claims, loss, costs, fines, penalties, expenses (including attorney's fees), judgments, or demands on account or damage of any kind whatsoever, including but not limited to personal injury, property damage, cargo damage, or any combination thereof, suffered or claimed to have been suffered by any person or persons, arising out of SHIPPER's performance under this Agreement to the extent such claim is caused by 1) the negligence or intentional misconduct of SHIPPER; 2) SHIPPER's or its employees' or agents' violation of applicable laws or regulations; or 3) SHIPPER's or its employees' or agents' breach of this Agreement.
- d. In the event that such claims, liabilities, losses, damages, fines, penalties, payments, costs and expenses (including without limitation, reasonable attorney fees) are caused by the joint and concurrent negligence or other fault of the Parties, or the Parties and a third party, the indemnity obligations for such claims, liabilities, losses, damages, fines, penalties, payments, costs, and expenses shall be borne by each Party in proportion to its degree of negligence or other fault.
- e. Any indemnified Party shall promptly tender the defense of any claim to the indemnifying Party.



- f. In no event shall either Party be responsible for any special, punitive or consequential damages under this Agreement regardless of whether such Party had notice of the possibility of such damages.

7. **INDEPENDENT CONTRACTOR.** BROKER represents and warrants that it is an independent contractor under this Agreement and that its employees are under BROKER's exclusive management and control, and that SHIPPER neither exercises nor retains any control over BROKER, its operations or employees in any manner whatsoever.

8. **BROKER INSURANCE.** BROKER shall comply with all insurance and bonding requirements imposed upon it by law, including its obligation to maintain a surety bond to benefit the SHIPPER.

9. **CARGO LOSS, DAMAGE, OR SHORTAGE.**

- a. SHIPPER acknowledges and agrees that the Servicing Motor Carrier's liability for cargo loss and damage is limited to \$100,000 per trailer or conveyance. At the time of communicating the shipment to BROKER, but in no event later than twenty-four (24) hours prior to scheduled pick-up, SHIPPER may request that BROKER arrange to transport a shipment with a higher valuation as set forth in the Rate Confirmation Agreement. If BROKER agrees to arrange such transportation, BROKER will arrange the transportation with a Servicing Motor Carrier that agrees to such limitation as long as SHIPPER has declared such increased value on the face of the bill of lading presented to or by the Servicing Motor Carrier at pick-up.
- b. In the event of a cargo loss, damage, delay or shortage claim, BROKER agrees to facilitate filing of cargo claims with the Servicing Motor Carrier as long as SHIPPER complies with the obligations set forth in this section. SHIPPER agrees to notify BROKER promptly after becoming aware of any such claim by phone and to subsequently submit to BROKER a written claim, fully supported by all relevant documentation, including but not limited to the signed delivery receipt, listing the nature and cause of the claim for cargo damage. Thereafter, SHIPPER shall comply, at SHIPPER's cost and expense, with BROKER's reasonable requests intended to resolve such claim.
- c. SHIPPER must submit a written claim to BROKER within eight (8) months of delivery, or within eight (8) months of the date delivery should have occurred if no delivery is made, or BROKER shall have no obligation to assist in the facilitation of such claims.
- d. It is understood and agreed that BROKER is not a motor carrier and as such, BROKER shall have no liability for cargo loss, damage, or shortage except to the extent such claims are caused by BROKER's negligent acts or omissions. With respect to the standard for BROKER negligence with respect to Servicing Motor Carrier's insurance, the failure of the Servicing Motor Carrier to possess insurance required by law will be deemed a negligent act or omission on the part of BROKER.
- e. Shipper acknowledges that where less-than-truckload, intermodal or rail shipments are tendered, the published service conditions, accessorial charges and released rates of the applicable Servicing Motor Carrier shall apply.



10. **SHIPPING DOCUMENTS.** Unless otherwise agreed in writing, all shipments tendered shall be accepted on a bill of lading. The bill of lading shall act as a receipt only and in no event shall the terms and conditions of the bill of lading be binding on the Parties. Upon request, BROKER shall instruct Servicing Motor Carriers to obtain a delivery receipt from the consignee, showing the products delivered condition of the shipment and the date and time of such delivery.

11. **NOTIFICATION OF ACCIDENTS OR DELAYS.** BROKER agrees to notify SHIPPER of any accident or other event of which BROKER is apprised, and which prevents the Servicing Motor Carrier from making a timely or safe delivery.

12. **LEGAL RESTRAINT OR FORCE MAJEURE.** In the event performance by one Party is affected by any cause beyond the reasonable control of such Party, including without limitation, fire, labor strife, riot, war, weather conditions, acts of the public enemy, acts of God, acts of terrorism, local or national disruptions to transportation networks or operations, fuel shortages, governmental regulations, or governmental request or requisition for national defense, and provided that the applicable cause is not attributable to the acts or omissions of such Party, and such Party is taking reasonable measures to remove or mitigate the effects of the applicable cause, then the performance of all obligations required herein shall, with the exception of payment of invoices, be suspended during the continuance of such interruption, and such Party shall promptly notify the other Party of such interruption. Such period of suspension shall not in any way invalidate this Agreement, but on resumption of operations, any affected performance by such Party shall be resumed. No liability shall be incurred by either Party for damages resulting from such suspensions.

13. **COMMUNICATIONS.** To the extent practicable, communications between BROKER and SHIPPER, including, but not limited to, invoicing, payment, Rate Confirmation Agreements, and proofs of delivery, will be electronic in a format mutually agreeable to the Parties. The Parties hereby waive any objection to the authenticity of such electronic communications as long as such communications comply with the Electronic Signatures in Global and National Commerce Act, the Uniform Electronic Transactions Act, or related legislation as applicable.

14. **ASSIGNMENT/MODIFICATION/BENEFIT OF AGREEMENT.** This Agreement may not be assigned or transferred in whole or in part. This Agreement shall be binding upon and inure to the benefit of the Parties hereto.

15. **SEVERABILITY.** In the event that the operation of any portion of this Agreement results in a violation of any law, the Parties agree that such portion shall be severable and that the remaining provisions of this agreement shall continue in full force and effect.

16. **DISPUTE RESOLUTION.** This Agreement shall be deemed to have been drawn in accordance with the statutes and laws of the state of NEVADA and in the event of any disagreement or dispute, the laws of NEVADA shall apply, and suit must be brought in NEVADA as each party specifically submits to the exclusive personal jurisdiction of such courts for disputes involving this Agreement.

17. **COMPLETE AGREEMENT.** This Agreement constitutes the entire agreement of the Parties with reference to the subject matters herein, and may not be changed, waived, or modified except in writing signed by both Parties.

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed as of the day and year first above written.



BROKER: MONARQUE SOLUTIONS LLC

SHIPPER: _____

Signature: *SHRAEMILLERFORTUNE*

Signature: _____

Printed: SHRAE MILLER- FORTUNE

Printed: _____

Title: CEO/OM

Title: _____

Address: 304 S JONES BLVD
LAS VEGAS, NV 89107

Address: _____

Phone: (213) 681-1601

Phone: _____

Email: INFO@MONARQUESOLUTION.COM

Email: _____

FID No.: _____



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

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

SERVICE DATE
March 14, 2025

LICENSE
MC-1709818-B
U.S. DOT No. 4367021
MONARQUE SOLUTIONS LLC
LAS VEGAS, NV

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

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

A handwritten signature in blue ink, reading "Jeffrey L. Secrist".

Jeffrey L. Secrist, Division Chief
Office of Registration

BPO



03/04/2025

Monarque solutions llc
MC1709818
9050 W WARM SPRINGS RD UNIT 2098
LAS VEGAS, NV 89148

R.E: Freight Broker Bond #JT014095

To Whom It May Concern:

The purpose of this letter is to provide you with the details for the current and active \$75,000.00 BMC-84 Freight Broker Surety Bond for Monarque solutions llc with the FMCSA:

Bond Number:	JT014095
Bond Effective Date:	03/04/2025
Bond Expiration Date:	03/04/2026
Surety Carrier:	Jet Insurance Company

FMCSA Bonds are filed electronically by our company and done so automatically. Filing can be verified online by visiting:

https://li-public.fmcsa.dot.gov/LIVIEW/pkg_carrquery.prc_carrlist

Should you have any questions, please do not hesitate to contact our office by emailing freight@jetsurety.com or calling (855) 470-3773.

Thank you,

A handwritten signature in black ink, appearing to be "JP" followed by a long horizontal stroke.

Joseph Pappalardo
Head of Freight Surety
freight@jetsurety.com

Monarque Solutions LLC
MC No: 1709818

Date: 03 / 14 / 2025

Summar Financial, LLC
2299 SW 27 Ave
Miami, FL 33145
Phone: (786) 406-7300

Re: Assignment of Accounts Receivable

Ladies and Gentlemen:

This letter confirms that we have assigned to Summar Financial, LLC all of our present and future rights to receive payment from persons with whom we have been hired to transport goods (i.e., accounts receivable) and that Summar Financial, LLC shall hereafter be the only person who may properly receive payment for such accounts receivable. We understand that Summar has the authority to send to our customers a copy of this and/or any other form of Notice of Assignment and instructions to directly pay your company and we waive any claims which we may now or hereafter have against our customers arising out of their making payment directly to you.

We understand that the Notice of Assignment that you may send our customers may only be revoked in a writing signed by an officer of Summar Financial, LLC acknowledged before a notary public and not by any form of written or verbal communication by us. Any attempt by us to directly or indirectly revoke, alter, amend or otherwise modify the Notice of Assignment shall be null and void, and should be ignored by our customers.

You are authorized and requested to rely on a copy, fax, or other electronic transmission of this letter.

Very Truly Yours,

SELLER: Monarque Solutions LLC

**AGREED AND
ACCEPTED:**

SUMMAR FINANCIAL
LLC

By:

Shrae Ecole Miller-Fortune

By:



Name: Shrae Ecole Miller-Fortune

Name: Ivan A. Martinez

Title: Owner

Title: Vice President of
Sales and Business
Development

1209 Mountain Road PL NE, Albuquerque, NM 87110

Phone: 2136811601

Email: monarquesolutions@gmail.com

**Request for Taxpayer
Identification Number and Certification**

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

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

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See Specific Instructions on page 3.	1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)	
	2 Business name/disregarded entity name, if different from above. Monarque Solutions	
	3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input checked="" type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____ Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead 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 Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____ (Applies to accounts maintained outside the United States.)
	3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions. <input type="checkbox"/>	
	5 Address (number, street, and apt. or suite no.). See instructions. 304 S Jones Blvd #3149 6 City, state, and ZIP code Las Vegas, NV 89107 7 List account number(s) here (optional)	Requester's name and address (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is 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. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number	
<div></div>	<div></div>
or	
Employer identification number	
3	3 - 3 6 0 8 9 0 4

Part II Certification

Under penalties of perjury, I certify that:

- 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
- 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
- I am a U.S. citizen or other U.S. person (defined below); and
- 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 *Shrae Miller-Fortune*

Date *3/27/25*

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.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

Form **W-9** (Rev. 3-2024)

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-NEC (nonemployee compensation).
- 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), and 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.

Caution: If you don't 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; and
4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and
5. 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).

Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding. Payments made to foreign persons, including certain distributions, allocations of income, or transfers of sales proceeds, may be subject to withholding under chapter 3 or chapter 4 of the Code (sections 1441-1474). Under those rules, if a Form W-9 or other certification of non-foreign status has not been received, a withholding agent, transferee, or partnership (payor) generally applies presumption rules that may require the payor to withhold applicable tax from the recipient, owner, transferor, or partner (payee). See Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*.

The following persons must provide Form W-9 to the payor for purposes of establishing its non-foreign status.

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

See Pub. 515 for more information on providing a Form W-9 or a certification of non-foreign status to avoid withholding.

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 (under Regulations section 1.1441-1(b)(2)(iv) or other applicable section for chapter 3 or 4 purposes), do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515). If you are a qualified foreign pension fund under Regulations section 1.897(l)-1(d), or a partnership that is wholly owned by qualified foreign pension funds, that is treated as a non-foreign person for purposes of section 1445 withholding, do not use Form W-9. Instead, use Form W-8EXP (or other certification of non-foreign status).

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 their 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 their 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, but are not limited to, 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, as described in item 4 under "*By signing the filled-out form*" 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.

See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier.

What Is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all U.S. account holders that are specified U.S. 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 are no longer 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.

• **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 for 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 you filed with your application.

• **Sole proprietor.** Enter your individual name as shown on your Form 1040 on line 1. Enter your business, trade, or "doing business as" (DBA) name on line 2.

• **Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** 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.

• **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. Enter any business, trade, or DBA name on line 2.

• **Disregarded entity.** In general, a business entity that has a single owner, including an LLC, and is not a corporation, is disregarded as an entity separate from its owner (a disregarded entity). See Regulations section 301.7701-2(c)(2). A disregarded entity should check the appropriate box for the tax classification of its owner. Enter the owner's name on line 1. The name of the owner 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. 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, enter it on line 2.

Line 3a

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

IF the entity/individual on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation.
• Individual or • Sole proprietorship	Individual/sole proprietor.
• LLC classified as a partnership for U.S. federal tax purposes or • LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	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 3b

Check this box if you are a partnership (including an LLC classified as a partnership for U.S. federal tax purposes), trust, or estate that has any foreign partners, owners, or beneficiaries, and you are providing this form to a partnership, trust, or estate, in which you have an ownership interest. You must check the box on line 3b if you receive a Form W-8 (or documentary evidence) from any partner, owner, or beneficiary establishing foreign status or if you receive a Form W-9 from any partner, owner, or beneficiary that has checked the box on line 3b.

Note: A partnership that provides a Form W-9 and checks box 3b may be required to complete Schedules K-2 and K-3 (Form 1065). For more information, see the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

If you are required to complete line 3b but fail to do so, you may not receive the information necessary to file a correct information return with the IRS or furnish a correct payee statement to your partners or beneficiaries. See, for example, sections 6698, 6722, and 6724 for penalties that may apply.

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 on 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 territory, 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 territory.
- 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 as defined under section 581.
- 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 Information, 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) entered 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 territory, 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, enter "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 ITIN. Enter it in the entry space for the Social security number. 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). 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 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/EIN. 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 Form SS-4 mailed to you within 15 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and enter "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, you will generally 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. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

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 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
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 Form 1041 or under the Optional Filing Method 2, requiring Form 1099 (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 on line 1, and enter your business or DBA name, if any, on line 2. 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.)

* **Note:** The grantor must also provide a Form W-9 to the trustee of the trust.

** For more information on optional filing methods for grantor trusts, see the Instructions for Form 1041.

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 return 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 a questionable credit report, contact the IRS Identity Theft Hotline at 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 877-777-4778 or TTY/TDD 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 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.

Go to 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 territories for use in administering their laws. The information may also 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, payors must generally withhold a percentage of taxable interest, dividends, and certain other payments to a payee who does not give a TIN to the payor. Certain penalties may also apply for providing false or fraudulent information.