

BROX INDUSTRIES, INC.  
**INDEPENDENT TRUCK OWNER/OPERATOR AGREEMENT  
TERMS AND CONDITIONS**

rev. 02/21

**The following are material terms and conditions with which the Independent Truck Owner/Operator agrees to comply, at its sole cost, risk and expense. As used herein the term “Brox” shall mean Brox Industries, Inc., its successors and assigns; the term “Independent Truck Owner/Operator” shall mean the Independent Truck Owner/Operator identified on the SIGNATURE PAGE and its executors, administrators, legal representatives, successors, assigns, employees (past, present and future), drivers, servants, officers, directors, shareholders, agents, beneficiaries, contractors, subcontractors and any person or entity who can or may claim by or through any one of them or who acts or purports to act on behalf of any one of them.**

1. The Independent Truck Owner/Operator’s truck(s) and/or other vehicles used for hauling shall be maintained in a safe, roadworthy condition and shall comply with all applicable federal, state and local laws, rules, regulations, standards, codes and any other applicable governmental requirements.
2. The Independent Truck Owner/Operator shall be solely responsible for meeting all Bridge and Highway Load Limits and state and federal Department of Transportation requirements.
3. The Independent Truck Owner/Operator shall comply with the United States Department of Transportation Drug and Alcohol Testing Program.
4. The Independent Truck Owner/Operator shall be responsible for the timely delivery of materials loaded onto its vehicle(s) and delivered to designated job site(s).
5. All vehicles used for transporting hot mix and millings must be equipped with the following:
  - a. Tarps to adequately cover loads during cool or inclement weather.
  - b. Lips of adequate size, to be installed on the dump body to dump mix into pavers or spreader boxes without spillage.
  - c. Orange “Construction Vehicle Do Not Follow” sign.
  - d. Flashing Amber lights on each mirror so that lights are visible from three sides of the vehicle. The flashing light system shall be in continuous operation while the vehicle is in any part of a construction zone.
6. **Since the 2019 season, Brox has been using a web-based platform from Haul Hub, Inc. (Haul Hub) an independent and unaffiliated entity. The Haul Hub platform requires a GPS enabled smartphone. Brox requires the Independent Truck Owner/Operator (and all its drivers) to download the application at [haulhub.com](http://haulhub.com) into a supporting device and install and create an account. Once an account is created, the Independent Truck Owner/Operator is required to accept the terms of service and follow the instructions contained in the application. All contract, insurance and other required documentation must be electronically signed and submitted through the Haul Hub application. All hauling assignments will be scheduled through the Haul Hub application which will also maintain Daily Truck Reports, electronically monitor and maintain records (including location information through GPS) and submit certified payrolls. Additional information may be found on the Haul Hub Website ([haulhub.com](http://haulhub.com)) or by calling Haul Hub directly at 877-381-5671 or by contacting Mike Green at (978) 805-9779 or [mgreen@broxindustries.com](mailto:mgreen@broxindustries.com). Failure to properly comply with the Haul Hub**

**terms of service or the Haul Hub application, will result in a delay or denial of payment. All payments (except for hauling on a per ton basis) will be made through the Haul Hub application.**

7. Brox is not responsible, and the Independent Truck Owner/Operator holds Brox harmless, for any data or information that is lost, late, misdirected, inaccurate, incorrect, stolen, not delivered or undeliverable through the Haul Hub application, whether due to system errors, omissions, interruption, deletions, defects, delay in operations or transmissions, theft or destruction or failures, faulty transmissions or other telecommunications malfunctions, hardware or software failures of any kind, lost or interrupted or unavailable, server, Internet Service Provider (ISP), website or network connections, failed, incomplete or garbled computer or electronic transmissions, typographical or system errors and failures, technical malfunctions, or other errors or difficulties of any kind whether human, clerical, mechanical, electronic, computer, network, typographical, printing or otherwise. The Independent Truck Owner/Operator is solely responsible for ensuring and verifying all data or information is complete, accurate and correct and properly delivered or transmitted and received.
8. **FOR HAULING ON A TONNAGE BASIS.** The Haul Hub application has not been fully integrated for Independent Truck Owner/Operator's hauling on a per ton basis; therefore, traditional paper Daily Truck Reports and tickets must still be maintained and submitted and must include at a minimum the following:
  - a. Company Name
  - b. The total hours which must appear at the top of the report
  - c. Day and Date that the work was performed
  - d. The type of truck being used (Triaxle, Tractor Trailer, etc.) and truck number
  - e. The Ticket number
  - f. Amount (net weight)
  - g. Product
  - h. Haul from location (including the city or town)
  - i. Haul to location (including the city or town)
  - j. The job number that appears on the load ticket
  - k. Loading Time (Arrival and Departure)
  - l. Unloading Time (Arrival and Departure)

**The Independent Truck Owner/Operator (hauling on a per ton basis) must sign the Daily Truck Report and present the same to a designated Brox employee for actual signature. The Independent Truck Owner Operator hauling by the ton shall be responsible for submitting the white and yellow copies of the Daily Truck Report at the closest Brox plant at the end of each day, or at the first plant at the beginning of the next day. A signed "received by" copy of all delivery tickets must be stapled to the back of the Daily Truck Report as proof of receipt of product. If the delivery tickets do not contain the actual signatures, Brox reserves the right to withhold payments.**

9. In 2004, the Commonwealth of Massachusetts enacted "*Act to Ensure Health and Safety on Public Construction Projects*" (Chapter 306 of the Acts of 2004) as may be amended from time to time. This legislation provides, in part, that the Independent Truck Owner/Operator be "...able to furnish labor that can work in harmony with all other elements of labor employed or to be employed on the work; that all employees to be employed at the worksite will have successfully completed a course in construction safety and health approved by the United States Occupational Safety and Health

*Administration that is at least 10 hours in duration at the time the employee begins work and who shall furnish documentation of successful completion of said course with the first certified payroll report for each employee....” All Independent Truck Owners/Operators shall comply with this Act and have forwarded to Brox copies of OSHA 10-Hour Training course completion cards for all individuals involved prior to any work in Massachusetts as well as with certified payroll documentation through the Haul Hub application.*

10. The Independent Truck Owner/Operator shall have duly executed the Trucker Insurance and Indemnity Agreement for All Work Performed, then in effect, and provide the proof of insurances specified therein through the Haul Hub application, prior to performing any independent trucking services for Brox. The Trucker Insurance and Indemnity Agreement for All Work Performed is incorporated herein and is a material and integral part of this Agreement. The Trucker Insurance and Indemnity Agreement for All Work Performed must be executed each calendar year and on file with Brox through the Haul Hub application prior to performing any independent trucking services for Brox. Proof of insurance shall be in the form specified, from time to time, by Brox, but shall at a minimum include Certificates of Insurance showing Brox as Additional Insured and Certificate Holder. In addition to the insurances specified in the Trucker Insurance and Indemnity Agreement for All Work Performed, Brox reserves the right, from time to time, to increase the limits of liability required or to require additional insurance at its sole discretion.
11. The Independent Truck Owner/Operator shall provide Brox with a completed and executed Form W-9 (Request for Taxpayer Identification Number and Certification) through the Haul Hub application. No payments will be processed without this on file.
12. The Independent Truck Owner/Operator shall submit copies of applicable Over Weight Permits for Massachusetts and New Hampshire to the Brox Trucking Department through the Haul Hub application. No payments will be processed without current permits on file.
13. **For all job assignments where the Independent Truck Owner/Operator is being paid by the hour, the Independent Truck Owner/Operator shall be responsible for being electronically signed out through the Haul Hub application by authorized personnel of Brox at the job site or at the closest Brox plant at the end of each day.**
14. The Independent Truck Owner/Operator shall immediately report all breakdowns through the Haul Hub application AND immediately notify the Brox project supervisor.
15. **For job assignments where the Independent Truck Owner/Operator is being paid by the hour,** if the Independent Truck Owner/Operator is requested to standby at any Brox plant instead of hauling plant material, the Independent Truck Owner/Operator will be paid only if the standby time is authorized by Brox personnel. The Independent Truck Owner/Operator shall note all stand-by requests through the Haul Hub application.
16. **FOR MASSACHUSETTS AND NEW HAMPSHIRE JOBS.** Brox requires Independent Truck Owner/Operators to review, sign, and submit certified payroll records produced by Haul Hub for all its drivers working on Prevailing Wage jobs through the Haul Hub application. Prevailing Wage jobs are primarily, but not exclusively, public works projects for the Massachusetts Department of Transportation, state agencies, authorities and/or local cities and towns, where the awarding authority requires Independent Truck Owner/Operators to pay truck drivers the established Prevailing Wage rate for the related work-type classification. Prevailing Wage rates, by job classification, are

established in the contract with the awarding authority and are subject to change over the duration of a particular project.

Brox's job number sequence typically identify Massachusetts Prevailing Wage jobs, as follows ('YR' indicates year of job origin. New jobs have 3 digit year: ex 2020 = 020):

<b>State / Public</b>	3000-YR to 3099-YR
<b>Municipal</b>	3100-YR to 3299-YR

If the Independent Truck Owner/Operator is not aware if a particular job is a Prevailing Wage job, the Independent Truck Owner/Operators should contact **Mike Green at (978) 805-9779 or [mgreen@broxindustries.com](mailto:mgreen@broxindustries.com)**. Additional information from the Commonwealth of Massachusetts Department of Labor Standards, may be found at <https://www.mass.gov/orgs/departments-of-labor-standards>.

17. **FOR MASSACHUSETTS JOBS ONLY.** The Independent Truck Owner/Operators is advised that Massachusetts state law requires all contractors, including Independent Truck Owner/Operators, to submit separately for each job, either electronically or by first class mail, true and accurate certified payroll records for all work performed at all public construction projects directly to the awarding authority on a weekly basis. State law further requires that the certified payroll records contain the names and addresses of all persons performing work on a public construction project, their job classification, hours worked and wages paid to each employee. The Independent Truck Owner/Operator must review, sign, and submit all certified payroll reports produced by Haul Hub through the Haul Hub application; the failure to do so may result in a delay or denial of payment.
18. Brox has computerized records for tonnage and per load trucking. Therefore, an invoice is not required for weekly tonnage and per load trucking. The Independent Truck Owner/Operator will be paid at the then current rate per ton times the actual tons loaded at the Brox plant or job site unless otherwise agreed to in writing.
19. All rates paid to the Independent Truck Owner/Operator are inclusive of all services provided including, without limitation, vehicles, trailers, equipment, appliances, personnel, maintenance, repairs, fuel, oil, operators' wages, insurance, and all other tangible and intangible items.
20. Payment terms are net 30 days if all of the necessary documentation is received through the Haul Hub application. Brox reserves the right not to process invoices received after six months from the original date of service if such delay results from the fault of Independent Truck Owner/Operator.
21. For all job assignments where the Independent Truck Owner/Operator is being paid by the hour, payment will be made to the nearest minute, and will not include any time prior to the Independent Truck Owner/Operator's scheduled start time, unless otherwise approved by Brox.
22. **BROX PRIORITIZES AND VALUES SAFETY FOR ALL CUSTOMERS, EMPLOYEES, AND SUBCONTRACTORS.** While Brox recognizes the Independent Truck Owner/Operator's right to be free from direction or control while performing independent trucking services for Brox, it is imperative that the following Safety Rules and Procedures for Truck Drivers be followed while operating vehicles on Brox property or at Brox job sites:

- a. Hard hats, safety vests, long pants, safety toe shoes, and other Personal Protective Equipment (PPE), as directed or required, must be worn anytime a driver leaves a vehicle. Drivers must remain in the operator's view at all times.
- b. Seat belts must be worn and headlights turned on at all times on for safety.
- c. All vehicles shall have, at a minimum, an operational **automatic back-up alarm** and **operational high-intensity strobes or rotating beacons** visible at 360 degrees.
- d. All vehicles shall have installed a **Body-Up Alarm** or **Elevated Body Alarm** which provides for a visual and/or audible alarm in the cab of the vehicle notifying the driver when the body of the vehicle is in an elevated position.
- e. A spotter may only be used with the express and advance permission of authorized Brox management personnel.
- f. No practice shall be allowed, at any time, which renders the operational automatic back-up alarms inoperable.
- g. All mirrors on vehicles shall be whole, clean and unobstructed.
- h. Vehicles must come to a complete stop before entering scales.
- i. Drivers must not accelerate and/or decelerate at excessive speeds when entering or leaving scales.
- j. Drivers must ask the scale master for directions to the location of the product desired.
- k. Drivers must obey all speed limit and traffic signs at plants. **Speed must not exceed 10 mph.**
- l. At no time should a driver position him/herself between a vehicle and a high wall or stockpile.
- m. Trainee drivers will be allowed on daytime jobs only with the express written and advance permission of the Trucking Dispatcher, the Project Superintendent and/or other authorized Brox management personal.
- n. NO passengers are allowed in any vehicle on a nighttime Brox project.
- o. At no time will a driver be allowed to operate a vehicle which is loading or unloading at a Brox project while using a cell phone or other device which will distract or impede the driver's ability to concentrate on their assigned task or interfere with verbal or signal communications.
- p. Vehicles backing up in areas where workers on foot may be authorized shall only move on visible hand signals by authorized traffic controllers.
- q. Drivers must use only the "Designated Safe Access Area" for trimming and covering loads.
- r. No trash or refuse shall be discarded on Brox property or project sites.

- s. The Independent Truck Owner/Operator must inspect vehicle bodies every day before loading to confirm bodies are free of contaminants or material from prior loads. Any load returned because of contamination will be charged to the Independent Truck Owner/Operator. The Independent Truck Owner/Operator will not be paid for the time the contaminated load is on the vehicle. Any loss incurred by, or extra cost to, Brox because of contamination will be offset, passed on and charged to the Independent Truck Owner/Operator.
  - t. Oiling of truck bodies on Brox property or project sites is prohibited. Use of release agent is permitted in designated areas only.
  - u. Drivers must remain in their vehicles while loading aggregate or while under asphalt plants.
  - v. Brox quarry vehicles and equipment have the right of way at all times.
  - w. Trucks must be set up with proper tailgate aprons and no pintle hooks while paving.
23. Brox reserves the right, from time to time and at its discretion, to inspect the Independent Truck Owner/Operator's truck(s) and/or other vehicles used for hauling and to not permit the usage of any particular truck or other vehicle to perform any independent trucking services for Brox. No action or inaction on the part of Brox nor its inspection or failure to inspect any such trucks or vehicles shall be construed or operate as an indication by Brox that any such truck or vehicle is safe or roadworthy nor operate to relieve the Independent Truck Owner/Operator from its obligations to so maintain such truck or vehicle.
24. The Independent Truck Owner/Operator and all drivers must comply with all state and federal laws, rules and regulations as they relate to mobile devices or "hands free" usage and with the Brox CELL PHONE/MOBILE DEVICE USE POLICY as the same may be in effect from time to time. In the event of a discrepancy between such laws, rules and regulations and the Brox CELL PHONE/MOBILE DEVICE USE POLICY, the more restrictive requirement shall apply.
25. The Independent Truck Owner/Operator and all drivers shall make themselves familiar with the Brox Safety Rules and Procedures and all site-specific hazard recognition rules in effect.
26. The Safety Director or his designee, the Plant Manager, Project Supervisor/Foreman, DOT Engineer, or other designated competent person has the right to order any driver and/or vehicle to be removed immediately from Brox property or Brox job sites for any reason whatsoever. Deference must be given to any designated Brox personnel in resolving any conflicts that arise on Brox property or at Brox job sites regarding Safety Rules and Regulations.
27. The Independent Truck Owner/Operator shall be solely responsible for any violation, citation or fine issued to the Independent Truck Owner/Operator, its vehicle or its driver.
28. It is the responsibility of the Independent Truck Owner/Operator to ensure that all drivers are fully aware of all Safety Rules and Procedures for Truck Drivers. Brox reserves the right to withhold payment if these procedures are not followed.

29. Brox reserves the right to hire or not to hire any Independent Truck Owner/Operator at its discretion, on a job-by-job basis. Independent trucking services performed on one or more jobs by the Independent Truck Owner/Operator do not create the existence of any type of contractual, joint venture, employment, service or other relationship except that of independent contractor with Brox and only with respect to that particular job or hire. The Independent Truck Owner/Operator is not in any manner obligated to accept any potential or proposed job or hire and may, at its discretion, decline any such potential or proposed job or hire.
30. The Independent Truck Owner/Operator understands and agrees to comply with all of the provisions of this Agreement and all applicable federal, state and local laws, statutes, ordinances, codes, rules, regulations, tax laws, Social Security acts, unemployment and workers' compensation acts including the Department of Transportation (DOT), Occupational Safety and Health Administration (OSHA), Mine Safety and Health Administration (MSHA) and Commercial Driver's License (CDL) requirements while engaged in any work for Brox.
31. The Independent Truck Owner/Operator shall keep a copy of the current Federal Motor Carriers Safety Administration (FMCSA) rules in its office or place of business and comply with all provisions thereof to the extent applicable. In addition, the Independent Truck Owner/Operator shall provide a copy of such rules to all its drivers and require its drivers to acknowledge, in writing, receipt of, and compliance with, such rules. The Independent Truck Owner/Operator and all drivers must familiarize themselves with parts 40, 380, 382, 383, 387, 390-397, and part 399, subchapter B, chapter three, title 49 of the federal regulations code. To the extent applicable, the Independent Truck Owner/Operator must document, record and maintain each driver's hours of service.
32. The Independent Truck Owner/Operator shall secure and pay for all local, state and federal permits, approvals, fees, licenses and inspections necessary for completion of the independent trucking services. The Independent Truck Owner/Operator represents and warrants to Brox that the Independent Truck Owner/Operator, and its relevant personnel, hold(s) all licenses and permits necessary to perform the independent trucking services for Brox.
33. The Independent Truck Owner/Operator shall indemnify Brox from and against any fines, penalties, assessments or any other action resulting from the Independent Truck Owner/Operator or any employee, agent, servant, subcontractor or other personnel acting or purporting to act by, through, on behalf of or under any one of them, being in non-compliance with any laws or regulations and the Independent Truck Owner/Operator shall be solely responsible for any such violation, citation or fine.
34. Notwithstanding the provisions of this Agreement, the Independent Truck Owner/Operator and all drivers shall immediately comply with the orders and directions of the Safety Director or his/her designee, the Plant Manager, Project Supervisor/Foreman, DOT Engineer, or other competent person while on Brox property or at Brox job sites.
35. If the Independent Truck Owner/Operator at any time refuses or neglects to perform the independent trucking services contracted for in accordance with the terms of this Agreement; or causes stoppage or delay or interference with the work of Brox; or fails in the performance of any agreements or covenants herein; or commits a breach of this Agreement; or if Brox believes, in its discretion, that the Independent Truck Owner/Operator is or will be unable to perform the independent trucking services contracted for in accordance with the terms of this Agreement, Brox, in addition to, and not in limitation of, any rights and remedies available to it at law or in equity, may, at its option and upon written notice to the Independent Truck Owner/Operator, terminate all or any portion of the

independent trucking services to be furnished by the Independent Truck Owner/Operator, and provide such trucking services itself or through others, the costs for which may be deducted from payments otherwise due to the Independent Truck Owner/Operator as an offset. The Independent Truck Owner/Operator shall be liable to Brox for any loss, cost, damage or expense (including any increase in the cost to Brox to otherwise complete the Independent Truck Owner/Operator's independent trucking services) incurred by Brox as a result thereof, including special, incidental and consequential damages and damages for loss of profit or loss of business.

36. Mention in this Agreement of any particular remedy is not intended to be exclusive of any other remedy and shall not preclude Brox from any other remedy, in law or in equity, whether or not mentioned herein. Any and all rights and remedies that Brox may have under this Agreement, and at law and in equity, shall be cumulative and shall not be deemed inconsistent with each other, and any two or more of all such rights and remedies may be exercised at the same time insofar as permitted by law.
37. The Independent Truck Owner/Operator acknowledges and agrees that this Agreement may be amended from time to time at the sole discretion of Brox. Brox shall give the Independent Truck Owner/Operator Upon thirty (30) days' written notice of such amendment whereupon such amendment shall become binding on the Independent Truck Owner/Operator concerning all work accepted by the Independent Truck Owner/Operator thereafter.
38. THE PARTIES HERETO SUBMIT TO THE EXCLUSIVE JURISDICTION OF THE COURTS LOCATED IN THE COMMONWEALTH OF MASSACHUSETTS (THE "FORUM STATE") AND THIS AGREEMENT SHALL BE GOVERNED BY THE LAWS OF THE FORUM STATE WITHOUT REGARD TO CONFLICT OF LAWS PRINCIPLES. NOTWITHSTANDING THE PRECEDING, ALL CLAIMS AND DISPUTES ARISING UNDER OR RELATING TO THIS AGREEMENT SHALL BE SETTLED BY BINDING ARBITRATION IN THE FORUM STATE. THE ARBITRATION SHALL BE CONDUCTED ON A CONFIDENTIAL BASIS PURSUANT TO THE COMMERCIAL ARBITRATION RULES OF THE AMERICAN ARBITRATION ASSOCIATION. ANY DECISION OR AWARD AS A RESULT OF ANY SUCH ARBITRATION PROCEEDING SHALL BE IN WRITING AND SHALL PROVIDE AN EXPLANATION FOR ALL CONCLUSIONS OF LAW AND FACT AND SHALL INCLUDE THE ASSESSMENT OF COSTS, EXPENSES, AND REASONABLE ATTORNEYS' FEES. ANY SUCH ARBITRATION SHALL BE CONDUCTED BY AN ARBITRATOR EXPERIENCED IN COMMERCIAL TRUCKING AND SHALL INCLUDE A WRITTEN RECORD OF THE ARBITRATION HEARING. THE PARTIES RESERVE THE RIGHT TO OBJECT TO ANY INDIVIDUAL WHO SHALL BE EMPLOYED BY OR AFFILIATED WITH A COMPETING ORGANIZATION OR ENTITY. AN AWARD OF ARBITRATION MAY BE CONFIRMED AND ENFORCED IN A COURT OF COMPETENT JURISDICTION. NO ARBITRATOR OR COURT MAY ORDER, PERMIT OR CERTIFY A CLASS ACTION, REPRESENTATIVE ACTION, PRIVATE ATTORNEY GENERAL LITIGATION OR CONSOLIDATED ARBITRATION IN CONNECTION WITH THIS AGREEMENT TO ARBITRATE. NO ARBITRATOR OR COURT MAY ORDER OR PERMIT A JOINDER OF PARTIES IN CONNECTION WITH THIS AGREEMENT TO ARBITRATE. THE INDEPENDENT TRUCK OWNER/OPERATOR AGREES TO WAIVE THE RIGHT TO INITIATE OR PARTICIPATE IN A CLASS ACTION, REPRESENTATIVE ACTION, PRIVATE ATTORNEY GENERAL LITIGATION OR CONSOLIDATED ARBITRATION RELATED TO THIS AGREEMENT.



39. The Independent Truck Owner/Operator agrees that in any dispute with Brox, it shall be solely entitled to recover actual and provable monetary damages. In no event shall the Independent Truck Owner/Operator be entitled to special, incidental, consequential or punitive damages nor shall the Independent Truck Owner/Operator be entitled to damages for loss of profit or loss of business.
40. This Agreement, including all of the exhibits, addenda, attachments and referenced documents, constitutes the entire agreement of the parties with respect to the subject matter hereof and shall supersede any prior or simultaneous conversations, negotiations, understandings, agreements and writings respecting the same and shall be binding upon the successors and the assigns of Brox and the Independent Truck Owner/Operator. AMENDMENTS, MODIFICATIONS OR OTHER CHANGES TO THIS AGREEMENT MAY BE MADE ONLY BY A SEPARATE TYPE-WRITTEN INSTRUMENT EXECUTED BY THE INDEPENDENT TRUCK OWNER/OPERATOR AND A REPRESENTATIVE OF BROX WITH THE TITLE OF DIVISION MANAGER OR GREATER. ANY ATTEMPTED AMENDMENT, MODIFICATION OR OTHER CHANGE NOT IN STRICT COMPLIANCE WITH THE PRECEDING SENTENCE SHALL BE VOID AND OF NO EFFECT AND THE TERMS OF THIS AGREEMENT AS ORIGINALLY TYPED-WRITTEN SHALL CONTROL. The failure of either party at any time to require full performance of any provision of this Agreement shall not constitute a waiver of such provisions and shall not affect the right to require full performance at a later date.

BROX INDUSTRIES INC.  
INDEPENDENT TRUCK OWNER/OPERATOR AGREEMENT  
**SIGNATURE PAGE**  
(to be executed and submitted electronically)

rev. 02 20

Independent Truck Owner/Operator Name: \_\_\_\_\_

Name Of Individual Responsible: \_\_\_\_\_

Address: \_\_\_\_\_

Phone Number: \_\_\_\_\_ Cell Phone Number: \_\_\_\_\_ Fax Number: \_\_\_\_\_

After Hours/Emergency Phone Number: \_\_\_\_\_

E-Mail: \_\_\_\_\_

The term this "Agreement" means this SIGNATURE PAGE and all attachments and referenced documents, all of which are incorporated herein and form a material and integral part of this Agreement. The above named Independent Truck Owner/Operator has read, received a copy of, understands, acknowledges, accepts and agrees to the terms of the Brox Industries, Inc. INDEPENDENT TRUCK OWNER/OPERATOR AGREEMENT TERMS AND CONDITIONS as the same may be amended from time to time with notice to Independent Truck Owner/Operator, and which are attached hereto and incorporated herein by this reference. FOR AND IN CONSIDERATION of the payment therefore, the Independent Truck Owner/Operator agrees, for itself and its employees, agents, servants and any person who acts or purports to act on its behalf, that all independent services performed, shall comply with all of the terms, provisions, conditions and requirements of this Agreement.

**Brox Industries, Inc. requires the Independent Truck Owner/Operator to execute and submit this SIGNATURE PAGE (or the most recent version then in effect) electronically through the Haul Hub, Inc. web-based application every year and on file before providing independent services. Nevertheless, in the event this SIGNATURE PAGE (or the most recent version then in effect) is not executed or submitted in any particular year, then the most recent version which has been executed and is on file shall be in effect and control. For additional information on the Haul Hub, Inc. web-based application, please see paragraph 6 of the INDEPENDENT TRUCK OWNER/OPERATOR AGREEMENT TERMS AND CONDITIONS.**

The Independent Truck Owner/Operator acknowledges and agrees that the execution of this Agreement creates no obligation on the part of Brox Industries, Inc. to engage the services of the Independent Truck Owner/Operator. Brox Industries, Inc. makes no representation, promise or guarantee that it will engage the services of the Independent Truck Owner/Operator.

By signing below, the Independent Truck Owner/Operator certifies that it has informed all drivers of the terms of the INDEPENDENT TRUCK OWNER/OPERATOR AGREEMENT TERMS AND CONDITIONS including, but not limited to, paragraph 22 related to safety.

Independent Truck Owner/Operator:

[Print name/company]: \_\_\_\_\_

Signature: \_\_\_\_\_

[Print name]: \_\_\_\_\_

[Print title]: \_\_\_\_\_

[Print date]: \_\_\_\_\_

Indemnification

To the fullest extent permitted by law, the Independent Truck Owner/Operator (which term shall include its parents, subsidiaries, affiliates, successors and/or any person or entity who may or can claim by or through any one or more of them) shall protect, indemnify, hold harmless and fully defend Brox Industries, Inc. ("Contractor") and its parent companies, affiliated and subsidiary companies, related entities, principals, members, officers, stockholders, directors, partners, agents, consultants, servants, employees, successors and assigns (collectively with Contractor, the "Indemnitees") from and against any and all demands, claims, judgments, actions, causes of actions, complaints, losses, damages, liabilities, property damage, injury or death to persons, fines, penalties (including, without limitation, all damages, fines and/or penalties for violation of governing laws or regulations), costs and expenses (including attorneys' fees and expenses) of any nature whatsoever (collectively, "Claims") arising out of or caused in whole or in part by, or alleged to have been caused in whole or in part by, any act or omission of the Independent Truck Owner/Operator, its employees, agents or any person or entity acting or allegedly acting by or through any one of them regardless of whether or not any of the same is caused or alleged to have been caused in whole or in part by any of the Indemnitees.

In addition to, and not in limitation of, all remedies provided under this Independent Truck Owner/Operator Insurance and Indemnity Agreement, to the fullest extent permitted by law, the Independent Truck Owner/Operator shall protect, indemnify, hold harmless and fully defend the Indemnitees from and against any and all Claims, (a) arising from or out of or resulting from the performance of the Work (as defined below) (b) relating to the payment of any sales or use taxes, contributions under any unemployment insurance law, union benefits, collective bargaining agreements, wages, old age retirement benefits law, social security law, or payroll or income tax now or hereinafter enacted by any state or federal authorities or subdivision of either (c) arising from or out of any accident or event involving the Independent Truck Owner/Operator or (d) relating to all fines, levies or penalties issued by any governmental authority having or claiming to have jurisdiction as a result of any acts, omissions or work procedures used by Independent Truck Owner/Operator or any persons employed directly or indirectly by the Independent Truck Owner/Operator.

The Independent Truck Owner/Operator acknowledges and agrees that the requirements set forth herein shall apply to all contracts or other agreements to which this Independent Truck Owner/Operator Insurance and Indemnity Agreement is specifically referred and, in addition and not in limitation, to ALL other work, services, business and all matters of engagement performed by the Independent Truck Owner/Operator for or on behalf of Contractor (collectively "Work") regardless of (i) when or where the same is performed (ii) the specific project on which the same is performed or (iii) the existence or non-existence of any past, present or future contract, work order or other agreement. The Independent Truck Owner/Operator acknowledges that this Independent Truck Owner/Operator Insurance and Indemnity Agreement is a material inducement for, and a condition of, Contractor to engage the Independent Truck Owner/Operator and is in addition to, and not extinguished, limited or superseded by, any future contract, work order or other agreement between Contractor and the Independent Truck Owner/Operator. The provisions set forth herein are in addition to and do not otherwise supersede or replace any other indemnity or requirement to reimburse the Indemnitees. In the event of a conflict between this Independent Truck Owner/Operator Insurance and Indemnity Agreement and any other contract, work order or other agreement, this Independent Truck Owner/Operator Insurance and Indemnity Agreement shall control except that if such other agreement contains limits of liability which are higher than as contained in this Independent Truck Owner/Operator Insurance and Indemnity Agreement, such higher limits shall control.

In the event one or more of the Indemnitees are made a party to any litigation for which the Independent Truck Owner/Operator is obligated to indemnify such of the Indemnitees under this Independent Truck Owner/Operator Insurance and Indemnity Agreement or any other agreement, then the Independent Truck Owner/Operator shall protect, indemnify, hold harmless and fully defend such of the Indemnitees therefrom and shall pay all Claims (including, without limitation, attorney's fees and disbursements) in connection with any litigation.

# INDEPENDENT TRUCKER INSURANCE AND INDEMNITY AGREEMENT

## Insurance

Prior to the start of the Independent Truck Owner/Operator's Work, the Independent Truck Owner/Operator shall procure and maintain in force for the duration of the work performed the following insurance:

1. Commercial General Liability - \$1,000,000 each occurrence; \$2,000,000 general aggregate per project aggregate endorsement; \$2,000,000 completed operations/products aggregate; \$1,000,000 personal injury;
2. Auto Liability - \$1,000,000 combined single limit including hired and non-owned auto and mobile equipment subject to registration/financial responsibility laws;
3. Auto Pollution Liability (Endorsement CA 9948, MCS 90 (if applicable) - \$1,000,000 each occurrence; \$2,000,000 aggregate;
4. Workers' Compensation - Statutory Limits;
5. Employers Liability - \$100,000;
6. Bodily Injury each accident - \$500,000;
7. Bodily Injury by Disease - the greater of the policy limit or \$100,000 each employee; \$500,000 aggregate.
8. Commercial Umbrella - \$1,000,000 each occurrence; \$1,000,000 general aggregate; \$1,000,000 completed operations/products aggregate; \$1,000,000 personal injury.

Such limits of liability may be increased, from time to time, at the discretion of Contractor, upon thirty (30) days written notice to the Independent Truck Owner/Operator. The Independent Truck Owner/Operator shall promptly furnish Contractor with copies of such policies upon request. Contractor shall be named as Additional Insured with respect to both ongoing and completed operations and Certificate Holder on all such policies (except Workers' Compensation). **Such policies must apply on a primary basis in relation to Contractor's own policy(ies), be non-contributing and shall include Waivers of Subrogation (except where prohibited by law), reference this Independent Truck Owner/Operator Insurance and Indemnity Agreement and provide not less than 30 days' prior notice to Contractor in the event of cancellation or non-renewal and not less than 10 days' prior notice in the event of non-payment of premium.** It is the Independent Truck Owner/Operator's obligation to tender a defense to Contractor as the Additional Insured on a primary basis and noncontributory basis. Additional Insured coverage shall apply to all liability or potential liability relating to, resulting from, arising out of or caused in whole or in part by, or alleged to have been caused in whole or in part, by the Independent Truck Owner/Operator's acts or omissions or the Independent Truck Owner/Operator's alleged acts or omissions and applies whether performed by the Independent Truck Owner/Operator or by others on behalf of the Independent Truck Owner/Operator.

By requiring the above insurance, Contractor does not represent that coverage and limits will necessarily be adequate to protect the Independent Truck Owner/Operator. Contractor reserves the right, in its sole discretion, to require higher limits or coverages on any particular project. If the Independent Truck Owner/Operator has coverages or limits of liability in excess of those set forth above, said coverages and limits of liability shall be available accordingly.

## Governing Law and Binding Arbitration

THE INDEPENDENT TRUCK OWNER/OPERATOR AND CONTRACTOR HERETO SUBMIT TO THE EXCLUSIVE JURISDICTION OF THE COURTS LOCATED IN THE COMMONWEALTH OF MASSACHUSETTS AND THIS INDEPENDENT TRUCK OWNER/OPERATOR INSURANCE AND INDEMNITY AGREEMENT SHALL BE GOVERNED BY THE LAWS THEREOF WITHOUT REGARD TO CONFLICT OF LAWS PRINCIPLES. NOTWITHSTANDING THE PRECEDING, ALL CLAIMS AND DISPUTES ARISING UNDER OR RELATING TO THIS INDEPENDENT TRUCK OWNER/OPERATOR INSURANCE AND INDEMNITY AGREEMENT SHALL BE SETTLED BY BINDING ARBITRATION IN THE COMMONWEALTH OF MASSACHUSETTS. THE ARBITRATION SHALL BE CONDUCTED ON A CONFIDENTIAL BASIS PURSUANT TO THE COMMERCIAL ARBITRATION RULES OF THE

## INDEPENDENT TRUCKER INSURANCE AND INDEMNITY AGREEMENT

AMERICAN ARBITRATION ASSOCIATION. ANY DECISION OR AWARD AS A RESULT OF ANY SUCH ARBITRATION PROCEEDING SHALL BE IN WRITING AND SHALL PROVIDE AN EXPLANATION FOR ALL CONCLUSIONS OF LAW AND FACT AND SHALL INCLUDE THE ASSESSMENT OF COSTS, EXPENSES, AND REASONABLE ATTORNEYS' FEES. ANY SUCH ARBITRATION SHALL BE CONDUCTED BY AN ARBITRATOR EXPERIENCED IN THE GENERAL NATURE OF THE WORK BEING PERFORMED BY THE INDEPENDENT TRUCK OWNER/OPERATOR AND SHALL INCLUDE A WRITTEN RECORD OF THE ARBITRATION HEARING. THE PARTIES RESERVE THE RIGHT TO OBJECT TO ANY INDIVIDUAL WHO SHALL BE EMPLOYED BY OR AFFILIATED WITH A COMPETING ORGANIZATION OR ENTITY. AN AWARD OF ARBITRATION MAY BE CONFIRMED IN A COURT OF COMPETENT JURISDICTION.

### Miscellaneous

The Independent Truck Owner/Operator acknowledges that specific and adequate consideration has been received by it for this Independent Truck Owner/Operator Insurance and Indemnity Agreement and that same shall not be limited in any way by any limitation on the amount or type of damages, compensation or benefit payable by or for the Independent Truck Owner/Operator under workers' compensation acts or other employee benefits acts. The indemnities contained herein shall survive the expiration or termination of this Independent Truck Owner/Operator Insurance and Indemnity Agreement.

Nothing herein shall be construed to require Contractor to engage Independent Truck Owner/Operator in any manner or for any particular job, project, contract or hire nor to require Independent Truck Owner/Operator to accept any potential or proposed job, project, contract or hire.

This Agreement may be cancelled by the Independent Truck Owner/Operator only upon thirty (30) days written notice to Contractor, sent by certified mail, return receipt requested. Such cancellation shall be effective only for work not yet begun or contracts not yet signed or implemented by the Independent Truck Owner/Operator. Any such cancellation shall not effect, and the provisions of this Agreement shall remain in full force for, (i) work performed or agreed to be performed by the Independent Truck Owner/Operator prior to the effective date of cancellation (ii) contracts, work orders or other agreements which have been executed or implemented by the Independent Truck Owner/Operator prior to the effective date of cancellation (iii) work already begun by the Independent Truck Owner/Operator prior to the effective date of cancellation and (iv) the acts or omissions (or alleged acts or omissions) of the Independent Truck Owner/Operator prior to the effective date of cancellation. Any such cancellation shall permit Contractor, at its option, to immediately suspend the Independent Truck Owner/Operator from any work being performed and terminate any contract, work order or other agreement with the Independent Truck Owner/Operator, despite any other agreement to the contrary.

IN WITNESS WHEREOF, the Independent Truck Owner/Operator hereto executes this Independent Truck Owner/Operator Insurance and Indemnity Agreement under seal as of the date written below:

Independent Truck Owner/Operator:

[Print name/company]: \_\_\_\_\_

Signature: \_\_\_\_\_

[Print name]: \_\_\_\_\_

[Print title]: \_\_\_\_\_

[Print date]: \_\_\_\_\_

BROX INDUSTRIES, INC.  
CELL PHONE/MOBILE DEVICE USE POLICY

Rev. 03/19

Effective immediately, Brox Industries Inc. (the "Company") institutes the following cell phone/mobile device use policy. This policy is applicable to the following:

- All employees of the Company while operating Company owned or leased vehicles, machinery or equipment
- All independent truck owners or operators and their employees while operating vehicles, machinery or equipment engaged in any business for or on behalf of the Company
- All subcontractors and their employees while operating vehicles, machinery or equipment engaged in any business for or on behalf of the Company
- All persons who operate vehicles, machinery or equipment while on Company owned or controlled property
- All persons who operate vehicles, machinery or equipment while on Company job sites

All persons affected by this policy shall:

- NOT use a hand held cell phone/mobile device unless such device is used in hands-free mode
- NOT read or respond to e-mails or text messages
- NOT answer in-coming phone calls unless the cell phone/mobile device is in hands-free mode
- NOT make out-going phone calls unless the cell phone/mobile device is in hands-free mode
- NOT use a hand held cell phone/mobile device for any personal matters

In addition, all employees of the Company (including office staff) shall NOT use a hand held cell phone/mobile device for any personal matters while on Company time.

In the event that any local, state or federal law, rule, regulation, ordinance or other governmental requirement is more restrictive to any one or more classes of persons affected by this policy, then the more restrictive policy shall control with respect to that class of persons. The Company, at its discretion, may impose a more restrictive policy on cell phone/mobile device use for certain affected persons based on the type of work in which such persons are engaged.

Affected persons are responsible for payment of civil and other penalties in the event a citation is issued.

If an employee of the Company is cited by any governmental agency for cell phone/mobile device use violations or if an employee of the Company is observed using a cell phone/mobile device not in conformity with this policy and such use is confirmed by one or more supervisory or management employees of the Company, the employee will be subject to discipline up to and including termination.

If a non-employee who is affected by this policy is cited by any governmental agency for cell phone/mobile device use violations or if a non-employee who is affected by this policy is observed using a cell phone/mobile device not in conformity with this policy and such use is confirmed by one or more supervisory or management employees of the Company, the non-employee, and the company with which such non-employee is affiliated, is subject to immediate cancellation and termination of all pending jobs, work and/or contracts.

Correspondingly, any supervisor or management personnel of the Company found to allow, encourage, pressure, or threaten adverse action against an employee or non-employee for complying with this policy shall be subject to discipline up to and including termination.

This policy is subject to change at the discretion of the Company.

# Request for Taxpayer Identification Number and Certification

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

► Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

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

## Part I Taxpayer Identification Number (TIN)

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

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

Social security number											
				-				-			
or											
Employer identification number											
					-						

## Part II Certification

Under penalties of perjury, I certify that:

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

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

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

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

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

## Purpose of Form

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

- Form 1099-INT (interest earned or paid)

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

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

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

By signing the filled-out form, you:

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

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

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

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

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

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

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

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

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

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

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

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

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

## Backup Withholding

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

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

**Payments you receive will be subject to backup withholding if:**

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

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

Also see *Special rules for partnerships*, earlier.

## What is FATCA Reporting?

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

## Updating Your Information

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

## Penalties

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

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



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

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

## Specific Instructions

### Line 1

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

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

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

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

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

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

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

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

### Line 2

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

### Line 3

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

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

### Line 4, Exemptions

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

#### Exempt payee code.

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

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

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

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

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 5 <sup>2</sup>
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup> However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

**Exemption from FATCA reporting code.** The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

**Note:** You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

## Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

## Line 6

Enter your city, state, and ZIP code.

## Part I. Taxpayer Identification Number (TIN)

**Enter your TIN in the appropriate box.** If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

**Note:** See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at [www.SSA.gov](http://www.SSA.gov). You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/Businesses](http://www.irs.gov/Businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. Go to [www.irs.gov/Forms](http://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](http://www.irs.gov/OrderForms) to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

**Note:** Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

**Caution:** A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

## Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

**Signature requirements.** Complete the certification as indicated in items 1 through 5 below.

**1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.**

You must give your correct TIN, but you do not have to sign the certification.

**2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

**3. Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.

**4. Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

**5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

**What Name and Number To Give the Requester**

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
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 <sup>2</sup>
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
6. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

<sup>1</sup> 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.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships*, earlier.

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

**Note:** If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

**Secure Your Tax Records From Identity Theft**

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

**Protect yourself from suspicious emails or phishing schemes.**

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at [spam@uce.gov](mailto:spam@uce.gov) or report them at [www.ftc.gov/complaint](http://www.ftc.gov/complaint). You can contact the FTC at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027.

Visit [www.irs.gov/IdentityTheft](http://www.irs.gov/IdentityTheft) to learn more about identity theft and how to reduce your risk.

## Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.