

## CREDIT APPLICATION FOR: RESALE CUSTOMERS

### BUSINESS CONTACT INFORMATION

Official Company Name: \_\_\_\_\_

Registered Address: \_\_\_\_\_ Billing Address: (if different) \_\_\_\_\_

\_\_\_\_\_  
 \_\_\_\_\_

Main Phone: \_\_\_\_\_ Main Fax: \_\_\_\_\_ D&B # \_\_\_\_\_

Contact Name: \_\_\_\_\_ Contact Phone: \_\_\_\_\_ Contact Fax: \_\_\_\_\_

Fed. ID: \_\_\_\_\_ Tax Exemption: Yes  No  Maxum Petroleum Sales Person: \_\_\_\_\_

**[Please see page 2 - provide us with copies of all tax certificates]**

### BUSINESS INFORMATION

Check One:  Corporation  Partnership  Proprietorship  Subsidiary of or  Division of \_\_\_\_\_

Years in Operation: \_\_\_\_\_ Type of Business: \_\_\_\_\_ Annual Sales: \_\_\_\_\_

Estimated Monthly Purchases: \_\_\_\_\_ Credit Requested: \_\_\_\_\_ POs Required:  Yes  No

Product(s) to be purchased:  Gas  Diesel  Lubes & Chem

President/CEO: \_\_\_\_\_ Treasurer/Controller: \_\_\_\_\_

VP/Finance: \_\_\_\_\_ A/P Manager: \_\_\_\_\_

Are Financial Statements Available?: \_\_\_\_\_ Title: \_\_\_\_\_

Resale #: \_\_\_\_\_ (Applies to wholesale/distributor accounts)

### BANK INFORMATION

Bank: \_\_\_\_\_ Contact Name: \_\_\_\_\_

Account No.: \_\_\_\_\_ Phone: \_\_\_\_\_ Fax: \_\_\_\_\_

### TRADE REFERENCES

Company Name: \_\_\_\_\_ Contact: \_\_\_\_\_

Phone No.: \_\_\_\_\_ Fax No.: \_\_\_\_\_ Email: \_\_\_\_\_

Company Name: \_\_\_\_\_ Contact: \_\_\_\_\_

Phone No.: \_\_\_\_\_ Fax No.: \_\_\_\_\_ Email: \_\_\_\_\_

Company Name: \_\_\_\_\_ Contact: \_\_\_\_\_

Phone No.: \_\_\_\_\_ Fax No.: \_\_\_\_\_ Email: \_\_\_\_\_

### PLEASE READ THE FOLLOWING CAREFULLY BEFORE SIGNING

I/We certify that the foregoing information has been supplied truthfully, accurately and voluntarily, and therefore authorize named creditor to investigate my/our creditworthiness, credit history and financial responsibility through any credit bureau or by any other reasonable means, including direct contact with past and present creditors. **I/We also authorize banks and other financial institutions to give information to Maxum Petroleum** in connection with this transaction about my/our savings, checking accounts, and loans. If credit is extended as a result of the application, I/We agree to make payment promptly in accordance with the creditor's usual terms.

Authorized by: **[This must be a bank authorized signature]**

Signature: \_\_\_\_\_ Name: \_\_\_\_\_ Date: \_\_\_\_\_

### FOR INTERNAL SALES USE ONLY

Credit Line Requested: \_\_\_\_\_ Terms Requested: \_\_\_\_\_ Initials: \_\_\_\_\_

**ALL CUSTOMERS MUST COMPLETE THIS SECTION. Company Name:** \_\_\_\_\_

**TAX INFORMATION:**

Please review the tax document included in your package. Your account will not be exempt from taxes until the form is returned to us.

*If you need an Oil Fee Certificate or Dyed Diesel Fuel Exemption Certificate (For Card Lock Customers) or if you require any other tax forms, please notify your Sales Rep immediately.*

**CUSTOMER CONTACT INFORMATION:**

This information must be provided to ensure your account is set up with the proper contacts.

	PRIMARY CONTACT ON ACCOUNT	AP CONTACT <i>(This is the primary person responsible for receiving and paying invoices)</i>	OTHER
Name:			
Phone:			
Fax:			
Email:			
Add:			

**SHIP TO INFORMATION:**

Please provide us with your ship to information. If you require additional ship to's please attach to a separate sheet of paper.

	Address	City	State	Zip
Ship to 1				
Ship to 2				
Ship to 3				

**OTHER:**

- ELECTRONIC INVOICES:** In an effort to improve the timeliness of Invoices and to reduce the amount of paper we send out to customers by checking this box, you agree to allow us to email your invoices to the email address above.
- STATEMENTS:** Yes, my company requires monthly statements. *Note: monthly statements are sent out via email only.*
- EFT/ACH:** Yes I would like to receive an Electronic Funds Transfer Authorization form to allow Maxum Petroleum to debit my account automatically.

**TERMS AND CONDITIONS OF RECEIVING CREDIT**

Any and all purchases by Applicant/Customer shall be subject to the following terms and conditions:

1. **Payment Terms:** Payment terms are displayed on each invoice. If payment is made after the due date, Seller, its affiliates, successors, subsidiaries and assigns (Seller) may impose a monthly finance charge at a rate equal to the lesser of the maximum rate permitted by law or 1 1/2% of the unpaid balance of the invoice price per month, commencing thirty (30) days after the due date. Seller shall also be entitled to its cost of collection, including reasonable attorney's fees. Acceptance of such finance charge by Seller shall not constitute a waiver of any rights Seller may have against Customer.
2. **Taxes:** Customer agrees to pay all federal, state, city and local use, sales, excise, receipts, and similar taxes applicable to the sale or use of the products sold to Customer. Upon request, Customer shall provide to Seller a copy of its resale certificate.
3. **Delivery:** Customer understands and agrees that petroleum products are delivered provisionally conditioned upon final payment being received from Customer. Customer understands that it will be fully liable for all deliveries made at its request even in the event that none of its employees are available to sign the delivery tickets for such deliveries. When any method of shipment other than Seller's regular method is used at the request of Customer, the freight and delivery charges shall be paid by Customer. Special handling charges by carrier shall be paid by Customer.
4. **Delays:** Seller will not be liable for any delay in the performance of orders received from Customer, or in the delivery of shipment of products, or for any damages suffered by the Customer by reason of such delay.
5. **Delay in Payment:** In the event of any default or delay in payment of Customer's obligations under any Seller's invoice or in the payment of any obligations under other agreements with Seller, or whenever in the judgment of Seller Customer may be unwilling or unable to make timely payment to Seller, or if Seller in good faith believes that the prospects of payment or performance by Customer is impaired, then all obligations incurred by Customer may, at the option of Seller, become immediately due and payable. Failure by Seller to assert this right will not be a waiver thereof.
6. **Seller Security Interest:** As security for the prompt payment and performance of all indebtedness and any other liabilities or obligations of the Customer to Seller, direct or indirect, absolute or contingent, whether now or hereafter arising, regardless of the form of such indebtedness, together with interest thereon and any renewals or extensions thereof, and whether such indebtedness is from time to time reduced and thereafter increased, or entirely extinguished and thereafter reincurred, together with any costs and expenses of enforcement and attorneys' fees and costs and expenses relating to any of the forgoing, Customer hereby grants to Seller a continuing security interest in all of the following personal property: All of Customer's petroleum products, inventory and other goods manufactured, distributed, consigned or sold by, or bearing the trademark of Seller, wherever located, now owned, held or hereafter acquired, and all proceeds there from. Customer hereby authorizes Seller: to prepare and/or file and/or add additional information as it becomes available, or otherwise transmit any and all records, which Seller in its sole discretion shall deem necessary to create and perfect a security interest consistent with this grant of security interest or with any future grant of a security interest by Customer.
7. **Electronic Funds Transfer:** Customer's execution of this Agreement shall serve as Customer's consent and authorization following default in any payment when due, for Seller to effect a direct, Electronic Funds Transfer from any bank, savings and loan, or other account under the control of Customer directly to Seller's bank. By execution of this Agreement, Customer agrees to indemnify and hold harmless any depository holding funds under the control of Customer which transfers funds to Seller.
8. **Limited Warranty:** To the extent permitted under the original manufacturer's warranty, if any, Seller hereby transfers and assigns such original manufacturer's warranty of any Seller's merchandise sold, delivered or consigned by Seller to Customer. Seller's obligation under this warranty shall be limited to replacing merchandise or crediting Customer pursuant to Seller's current credit and return policies. Under no circumstance shall Seller be obligated for consequential or other damages, losses, or expenses in connection with such defective merchandise.

**THE WARRANTY CONTAINED HEREIN IS EXCLUSIVE AND EXPRESSLY IN LIEU OF ALL OTHER WARRANTIES, WRITTEN, ORAL, IMPLIED OR STATUTORY, INCLUDING BUT NOT LIMITED TO EXPRESS OR IMPLIED WARRANTIES OR MERCHANTABILITY OR OF FITNESS. IN ADDITION, SELLER SHALL NOT BE LIABLE FOR LOSS, DAMAGE OR INJURY OF ANY NATURE, WHETHER DIRECT OR INDIRECT, CONSEQUENTIAL OR INCIDENTAL, IN CONNECTION WITH OR RESULTING FROM USE OF MERCHANDISE OR PRODUCTS.**

Customer shall not be permitted to extend Seller's warranty contained herein to any person on Seller's behalf, and Seller assumes no obligation or liability, and authorizes no other person to assume for it any obligation or liability, other than its obligation to Customer contained herein.

9. **Controlling Provisions:** The terms and conditions contained herein and in Seller's invoices shall supersede any provisions, terms and conditions contained on any confirmation order, purchase order or any other writing the Customer may give, and the rights of the parties shall be governed exclusively by the provisions, terms and conditions hereof. No agent, salesperson or any other person has any authority to obligate Seller with regard to any terms or conditions not contained herein. No terms and conditions contained herein may be modified, changed or amended, or any provision waived by Seller, unless in writing duly signed by an authorized officer of Seller. Any terms and conditions not contained herein or in Seller's invoices, whether contained on any confirmation order, purchase order, or any other writing the Customer may give, unless agreed to in writing signed by an authorized officer of Seller, shall be deemed to be void and of no force and effect. The parties agree that this Agreement shall be governed by and construed in accordance with the laws of the state of California, without regard to choice of law principles of that or any other jurisdiction. Customer acknowledges that all orders for product and payments will be processed in Seller's Corporate Office located at Rancho Dominguez, CA.
10. **Cancellation:** An order once placed with and accepted by Seller can be cancelled only with Seller's written consent. Seller may elect to cancel any order or portions thereof, although previously accepted by Seller.
11. **Returned Merchandise:** Any returns will only be accepted in accordance with Seller's return policies.

\_\_\_\_\_ (Customer)

By: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

**CONTINUING GUARANTY**

In consideration of the credit Seller has extended or may extend to Customer and for other valuable consideration, the undersigned ("Guarantor") agrees as follows:

1. **OBLIGATIONS OF GUARANTOR.** Guarantor hereby unconditionally guarantees the performance and payment when due of all of Customer's obligations and indebtedness now or hereafter owed to Seller, as provided herein. The term "Indebtedness" shall include every payment and performance obligation which Customer has or may have to Seller; absolute or contingent, liquidated, determined or undetermined; regardless of the form thereof and whenever due; whether joint or several; and whether or not barred at any time by any statute of limitations; all in the broadest sense.
2. **AMOUNT AND TERM.** This is a Continuing Guaranty, without limitation of amount or duration; and shall be terminated only in accordance with paragraph 6.
3. **GUARANTOR'S WAIVERS.** Guarantor waives notice of acceptance of this Guaranty, presentment, demand, protest, notice of dishonor, any right to require Seller to commence suit against any party liable on the Indebtedness, and any defense based upon any election of remedies by Seller, including but not limited to an election to proceed by non-judicial foreclosure rather than judicial foreclosure, which destroys or impairs any of Guarantor's rights of subrogation or reimbursement against Customer. Guarantor also waives notice of new or additional obligations of Customer to Seller, and the benefit of any statute of limitations affecting (i), Guarantor's obligations and their enforcement, or (ii) Seller's rights of recovery.
4. **CONSENT TO SELLER'S ACTS.** Guarantor agrees that Seller, without notice or consent, upon such terms as Seller may deem advisable, may do any one or more of the following pursuant to the terms of this Continuing Guaranty, any agreement between Seller and Customer or Seller's rights under law: (a) Renew, compromise, extend, accelerate, or otherwise change the terms of any of the Indebtedness; (b) Take and hold security for all or part of the Indebtedness or for the performance of this Guaranty, and exchange, enforce, waive, and release any security; (c) Direct the order and manner of disposition of security, dispose of all or any part of the security at public or private sale (and purchase at such sale) and apply the proceeds of sale or other disposition against the Indebtedness in such order and manner as Seller may determine; (d) Proceed directly against Guarantor, without first proceeding against Customer or any other person or against any other security Seller may have; (e) Compromise or settle with Customer or any other person liable on the Indebtedness; (f) Assign all or any part of its interest in this guaranty; (g) Repay to Customer, pursuant to court order in any bankruptcy, debt relief or other proceeding, any payment made to Seller on the Indebtedness, and in such event the liability of Guarantor for such amount shall be revived the same as if such amount had not been paid.
5. **GUARANTOR'S RESPONSIBILITY.** Guarantor accepts full responsibility for keeping informed of Customer's financial condition, and of all other circumstances bearing upon the risk of nonpayment of the Indebtedness, which diligent inquiry would reveal. Absent a request by Guarantor for specific information, Seller shall have no duty to give Guarantor any information known to Customer.
6. **TERMINATION.** This Guaranty shall continue until Seller receives notice in writing, signed by Guarantor or Guarantor's legal representative, of Guarantor's termination hereof, and any such notice shall be effective only upon actual receipt by Seller. No such termination shall relieve Guarantor or Guarantor's estate from liability for Indebtedness incurred prior to Seller's receipt of such notice, and for 30 days thereafter.
7. **NOTICES.** Any notices or other documents with respect to this Guaranty shall be in writing and delivered personally or by registered or certified mail, postage prepaid, addressed to the other party at the address shown below and (except for a notice of termination) shall be effective when personally delivered or as shown on the receipt.
8. **GENERAL.** This Guaranty shall be governed and construed by and in accordance with the laws of the State of California. Guarantor hereby representations and warrants that it is in Guarantor's direct interest to assist the Customer because of Guarantor's position and/or economic relation with Customer. If Seller enforces this Guaranty, Seller shall be entitled to reasonable attorneys' fees and costs, plus interest thereon, and on the Indebtedness, from due date until paid, at the rate of ten percent (10%) per annum or the maximum rate permitted by law, whichever is less. This Guaranty shall inure to the benefit of and be enforceable by Seller, its successors and assigns, and shall bind Guarantor and the heirs, representatives, successors, and assigns of Guarantor. If any part hereof shall be unenforceable, the balance shall remain in effect unless it thereby defeats the intention of the parties as expressed herein.
9. **FORUM SELECTION:** Guarantor agrees that all actions or proceedings arising directly or indirectly in connection with, out of, related to or from this Agreement shall be litigated only in courts having situs within the State of California, in the County of Los Angeles, and Guarantor hereby consents and submits to the jurisdiction of any local, and state or federal court located within such venue or which has original jurisdiction over matters which may arise in County of Los Angeles. Guarantor waives any objection that it may now or hereafter have to the venue of any such action or proceeding in any such court or that any such action or proceeding was brought in an inconvenient court and agrees not to plead or claim the same.
10. **JOINT AND SEVERAL.** If two or more parties are guarantor, they shall be jointly and severally liable, and the terms "Guarantor" shall be construed to refer to each of them, as if each had signed a separate Guaranty. This Guaranty shall not be terminated or affected, as to a party, by the termination or release of any liabilities or security of or from any other party.
11. **CREDIT INVESTIGATION.** Guarantor hereby authorizes Seller to perform a credit investigation, make credit inquiries, order credit reports and obtain such credit information about Guarantor as Seller in its sole discretion may deem necessary or appropriate.

Dated: \_\_\_\_\_, 20\_\_

Seller's Address:  
c/o General Petroleum,  
a Maxum Petroleum Company  
19501 S. Santa Fe Avenue  
Rancho Dominguez, CA 90221  
Attention: Credit Manager

GUARANTOR: \_\_\_\_\_

GUARANTOR: \_\_\_\_\_

By: \_\_\_\_\_

By: \_\_\_\_\_

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

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

\_\_\_\_\_

\_\_\_\_\_

**ADDITIONAL TERMS FOR CARDLOCK USE**

1. Purchases will be for vehicles owned and operated by the Customer.
2. Minimum purchase of 2,400 gallons per year from all Seller fuel sources is required if CLASS 1 FLAMMABLES (gas) are purchased.
3. Customer shall be responsible for all purchases by Customer or any other person using cardlock cards issued to Customer, regardless of whether use by any other person is unauthorized or fraudulent.
4. If there is any change in the ownership of Customer or if substantially all of the assets of Customer are sold, Customer shall promptly notify Seller of such sale and Seller shall have a security interest and a lien on all the assets of Customer and a lien on the proceeds of such sale to secure payment of all outstanding sums owing to Seller.
5. Customer represents that it and any person using the cardlock cards delivered to Customer are and shall be aware of the proper use of the cardlock system and shall use safe practices in compliance with the regulations of the local Fire Code in the handling of the fuels dispensed from the cardlock system. Customer agrees to indemnify and hold Seller harmless from any claim and costs including, but expressly not limited to, those for bodily injury and property damage which may be occasioned by the negligence or misuse of the cardlock system by Customer or any person using the cardlock system of which Customer or such person is aware.
6. Seller shall use its best efforts to maintain the cardlock system in good working order and condition at its expense provided, however, Seller shall not be responsible for any damage or loss which may result from its failure to provide fuel or the failure of the cardlock system in any manner whatsoever. Customer agrees that it and any person using the cardlock cards delivered to Customer shall promptly notify Seller of any malfunction of the cardlock system of which Customer or such person is aware.
7. Customer's right to purchase fuel through the cardlock system may be terminated immediately upon the breach of any of the terms hereof or of any other agreement with Seller. Upon termination, Customer agrees to immediately surrender all cardlock cards issued to Customer and to immediately pay all outstanding sums owing to Seller. Seller shall refund any deposit to Customer when all cards are returned and all amounts owing to Seller are paid in full.
8. In the event of a breach of any of the terms of this Agreement or any other Agreement between Customer and Seller, including but expressly not limited to the failure to pay sums owing to Seller when due, then in addition to any other sums due or payable to Seller by Customer, Customer agrees to pay the reasonable attorney fees and collection costs incurred by Seller in the enforcement of Seller's rights in addition to a monthly finance charge at a rate equal to the lesser of the maximum rate permitted by law or 1 1/2% of the unpaid balance outstanding.
9. All terms and conditions of this Agreement and Guarantee are intended to cover Customer's account as well as all of Customer's branch accounts, whether set up now or in the future.
10. A \$25.00 handling fee will be charged for all checks returned from the bank for any reason.

I/We agree to be bound by the above terms (Terms Of Receiving Credit & Cardlock) as a condition of receiving credit from Seller.

\_\_\_\_\_ (Customer)

By: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

# CALIFORNIA RESALE CERTIFICATE

## I HEREBY CERTIFY:

1. I hold valid seller's permit Number: \_\_\_\_\_

2. I am engaged in the business of selling the following type of tangible personal property:

\_\_\_\_\_

3. This certificate is for the purchases from **General Petroleum Corporation, a dba of Maxum Petroleum** of the item(s) I have listed in paragraph 5 below. [Vendor's Name]

4. I will resell the item(s) listed in paragraph 5, which I am purchasing under this resale certificate in the form of tangible personal property in the regular course of my business operations, and I will do so prior to making any use of the item(s) other than demonstration and display while holding the item(s) for sale in the regular course of my business. I understand that if I use the item(s) purchased under this certificate in any manner other than as just described, I will owe use tax based on each item's purchase price or as otherwise provided by law.

5. Description of property to be purchased for resale:

- Unleaded Gasoline
- Leaded Racing Gasoline     Unleaded Racing Gasoline
- Diesel Fuels (dyed/ Clear)
- Bio Diesel
- Oils, Greases, Gear Lubes, Coolants, Solvents, & Chemicals
- Petroleum Product Storage & Dispensing Equipment/Parts
- Other – Please specify \_\_\_\_\_

6. I have read and understand the following:

**For Your Information:** A person may be guilty of a misdemeanor under Revenue and Taxation Code section 6094.5 if the purchaser knows at the time of purchase that he or she will not resell the purchased item prior to any use (other than retention, demonstration, or display while holding it for resale) and he or she furnishes a resale certificate to avoid payment to the seller of an amount as tax. Additionally, a person misusing a resale certificate for personal gain or to evade the payment of tax is liable, for each purchase, for the tax that would have been due, plus a penalty of 10 percent of the tax or \$500, whichever is more.

\_\_\_\_\_  
COMPANY NAME

\_\_\_\_\_  
SIGNATURE OF PURCHASER, PURCHASER'S EMPLOYEE OR AUTHORIZED REPRESENTATIVE

\_\_\_\_\_  
PRINTED NAME OF PERSON SIGNING

\_\_\_\_\_  
TITLE

\_\_\_\_\_  
ADDRESS OF PURCHASER

( )

\_\_\_\_\_  
TELEPHONE NUMBER

\_\_\_\_\_  
DATE

\_\_\_\_\_  
SG #  
(FOR FUEL PURCHASES ONLY)

\_\_\_\_\_  
FEIN #

## Request for Taxpayer Identification Number and Certification

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

<b>Print or type See Specific Instructions on page 2.</b>	Name (as shown on your income tax return)	
	Business name, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ ..... <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) ▶	
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	
	List account number(s) here (optional)	

### Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number
or
Employer identification number

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

### Part II Certification

Under penalties of perjury, I certify that:

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

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

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

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

### Purpose of Form

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

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

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

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

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

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

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

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

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