



**Greater Tyler Auto Auction**  
**11654 Hwy 64 W**  
**Tyler, TX 75704**  
**(903) 597-2800**  
**(903) 597-3848 Fax**

## ***Dealer Registration Checklist***

***Thank you for your interest in our auction and we greatly appreciate your business. Everything you need to register with us is included in the following packet. Once we receive your complete registration packet we will process it as quickly as possible. If you have any questions regarding the application or the application process please feel free to call our office and we will be glad to assist you.***

### ***Completed Applications Must Include:***

- Dealer Agreement***
- Dealer's License & Bond (Current)***
- Authorized Agents***
- Copy of Driver's Licenses for all Owners & Buyers***
- Bank Information / Release / Bank Letter***
- Copy of Company Check (if paying by check)***
- Power of Attorney***
- Title Delivery Form***
- Agreement of Auction Terms / Policies & Procedures***
- Authorization Form***
- W-9 Form***
- Sales Tax Certificate***

***Please note: All buyers are considered cash only until all application information is verified and approved.***

***All applications may be faxed, mailed, or hand delivered for processing.  
We do not process applications after 4:00 p.m. on sale day.***

# Greater Tyler Auto Auction

(Hereinafter referred to as "Auction")

11654 Hwy 64 W. Tyler, TX 75704 Phone: (903) 597-2800 Fax: (903) 597-3848

## Used Vehicle Dealer Agreement

Name of Dealership \_\_\_\_\_ Telephone \_\_\_\_\_  
(Hereinafter referred to as "Dealer")

Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

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

### Business Information

Year Established? \_\_\_\_\_ Dealer License # \_\_\_\_\_ Sales Tax Exemption # \_\_\_\_\_

### Owners and Officers

Name \_\_\_\_\_ Title \_\_\_\_\_

Home Address \_\_\_\_\_ Home Tel. # \_\_\_\_\_

Social Security # \_\_\_\_\_ E-Mail Address: \_\_\_\_\_ U.S. Citizen?  Yes  No

Name \_\_\_\_\_ Title \_\_\_\_\_

Home Address \_\_\_\_\_ Home Tel. # \_\_\_\_\_

Social Security # \_\_\_\_\_ E-Mail Address: \_\_\_\_\_ U.S. Citizen?  Yes  No

### How do you expect to pay? (To hold checks, a bank letter of reference is required.)

Cash  Checks  AFC  MAFS  DSC  Drafts (subject to auction approval)

### Authorized Representatives

The following person (s) are duly authorized to represent Dealer at Auction. The authority of the following person (s) to act on behalf of the Dealer shall continue in full force and effect until terminated by Dealer in writing to the Auction. Dealer does hereby guarantee all transactions made by such person (s).

Rep (print name) \_\_\_\_\_ is authorized to (check all that apply):

Sell Vehicles  Buy Vehicles  Sign Checks  Sign Drafts.

Rep (print name) \_\_\_\_\_ is authorized to (check all that apply):

Sell Vehicles  Buy Vehicles  Sign Checks  Sign Drafts.

### Bank Information (If doing business for less than 3 years with current bank, list your previous bank)

Name of Bank \_\_\_\_\_ Contact \_\_\_\_\_

Address \_\_\_\_\_ Tel. # \_\_\_\_\_ How Long? \_\_\_\_\_

Name of Bank \_\_\_\_\_ Contact \_\_\_\_\_

Address \_\_\_\_\_ Tel. # \_\_\_\_\_ How Long? \_\_\_\_\_

## Auction References

Other auction you attend \_\_\_\_\_ How long registered? \_\_\_\_\_

Other auction you attend \_\_\_\_\_ How long registered? \_\_\_\_\_

## Guaranty

In consideration of Auction allowing Dealer to buy and sell motor vehicles through Auction, the undersigned, whether one or more, personally covenant, guarantee and warrant that the title to each vehicle sold by Dealer through Auction will be good and will be free of all liens and encumbrances, whatsoever. The undersigned unconditionally agrees to reimburse Auction for any loss, damage, expense, or costs, including attorney's fees, incurred by Auction as a result of breach of the foregoing warranty of titles as to any such motor vehicle.

The undersigned further guarantees full payment of any debts of Dealer to Auction, including any checks or drafts issued by Dealer or any of Dealer's representatives, together with any loss or expense incurred by Auction in collecting or attempting to collect such debt, including attorney's fees.

The undersigned acknowledges that Auction shall have the right to refuse to transact business with Dealer, to modify or release any and all collateral security, to extend or change time of payments, and to settle or compromise with Dealer without notice to the undersigned and without discharging or affecting the liability of the undersigned hereunder. This guaranty is to be a continuing guarantee and the undersigned hereby waves notice of acceptance of this guaranty and presentment, demand, protest, and any notice of non-payment or dishonor. The undersigned shall be liable as principal debtor and not merely as surety, and the bankruptcy or any assignment in favor of Creditors of Dealer shall not affect the enforceability of this agreement.

## Signature on File

The undersigned authorizes Auction to submit drafts under "Signature on File" and hereby agrees to honor same drafts. (It is the responsibility of the Dealer to check with the Auction office about vehicles sold with a "call", before assuming Dealer did not buy them.)

## Execution of Agreement

This agreement shall bind the respective heirs, executors, administrators, and assigns of the undersigned, and shall ensure to the benefit of Auction, its successors, assigns, and subrogates. Where there is more than one signatory to this agreement, each signatory shall be jointly liable for all the terms and conditions set forth herein. **IMPORTANT:** Your signature on this agreement binds the Dealer to the Auction's current Policies and Procedures, which are posted at the Auction and are subject to change without notice. Your signature also authorizes the Auction, at its discretion, to check credit and/or references on Dealer, owners, officers or their representatives.

This agreement is executed on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

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

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

**Legible copies of the following items must accompany this executed agreement: (Buyer Cards will not be issued until *all documents and copies* are received.)**

- **Dealers License**
- **Insurance Bond**
- **Driver's License**



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## **Letter of Authorization**

\_\_\_\_\_ (Company Name) wishes to register the following person as an “authorized agent” to buy and sell automobiles; to execute checks or drafts, assignments of titles, and odometer disclosures statements on behalf of dealer. The dealer understands and agrees that the authority of such person to act on the dealer’s behalf shall continue in full force and effect until terminated by dealer in writing to the auction. Dealer hereby guarantees all transactions made by such person and agrees to indemnify and hold harmless the auction from all loss or expense caused to the auction as a result of a transaction, including but not limited to losses from dishonored checks or drafts, defective titles, false or inaccurate odometer disclosure statements, as well as any expense incurred in attempting to collect such losses including attorney fees.

\_\_\_\_\_  
**Name of Authorized Agent**

\_\_\_\_\_  
**Social Security Number of Agent**

\_\_\_\_\_  
**Drivers License Number of Agent**

\_\_\_\_\_  
**Home Phone of Agent**

\_\_\_\_\_  
**Pager/Mobile of Agent**

\_\_\_\_\_  
**Home Address of Agent**

\_\_\_\_\_  
**Signature of Agent**

\_\_\_\_\_  
**Signature of Owner**

\_\_\_\_\_  
**Printed Name of Owner**

\_\_\_\_\_  
**Date**



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***Bank Information / Release***

**Bank Name:** \_\_\_\_\_

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

**City:** \_\_\_\_\_ **State:** \_\_\_\_\_ **Zip Code:** \_\_\_\_\_

**Bank Officer:** \_\_\_\_\_

**Bank Phone:** \_\_\_\_\_ **Bank Fax:** \_\_\_\_\_

<b><i>Account Types at This Bank</i></b>	
<b><i>Business Checking</i></b>	<b><i>Business Savings</i></b>
<b><i>Drafting Privileges</i></b>	<b><i>Floorplan Amount \$</i></b> _____

<b><i>Exact Drafting Instructions</i></b>
<b><i>(Enter Draft Address Above)</i></b>

***Bank Information Release***

*Your bank has been designated by the following dealer as their primary depository and banking reference, and we require all licensed new and used car dealers to establish their financial responsibility.*

***To Whom it May Concern:***

*I authorize the release of all my account information to Greater Tyler Auto Auction including, but not limited to, check and draft account histories, and insufficient funds items that were returned-unpaid. This information will be used strictly for Greater Tyler Auto Auction to facilitate my buying and selling of vehicles and will be kept strictly confidential.*

*Thank you for your assistance in this matter.*

***Dealership:*** \_\_\_\_\_

***Dealer Signature:*** \_\_\_\_\_ ***Date:*** \_\_\_\_\_

***Printed Name:*** \_\_\_\_\_ ***Title:*** \_\_\_\_\_

***This is a true and exact copy of the original that is on file at Greater Tyler Auto Auction.***

<b><u>Office Use Only</u></b>		
<b><i>Dealer Number:</i></b> _____	<b><i>Verified on:</i></b> _____	<b><i>Verified By:</i></b> _____



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***THIS SHOULD BE ON  
BANK LETTERHEAD  
"Sample Letter"***

Date:

Attn: Greater Tyler Auto Auction  
Fax: (903) 597-3848

Re: Letter of Reference

Dear Sirs,

Please accept this as a letter of reference for \_\_\_\_\_ (Name)  
\_\_\_\_\_ DBA \_\_\_\_\_ (Dealer) \_\_\_\_\_.

Mr. \_\_\_\_\_ (Dealer) \_\_\_\_\_ has had an account since \_\_\_\_\_ (date) \_\_\_\_ at our bank.

GTAA can reasonably expect checks written on this bank to be honored.

This account is handled in a professional manner and returns for insufficient funds are not a part of their history.

Any questions please call \_\_\_\_\_ (Banker) \_\_\_\_\_ at \_\_\_\_\_ (Phone) \_\_\_\_\_.

Signature

\* This is a sample letter for you to take to your banker for a bank letter of reference. If you have any questions please call us at (903) 597-2800. Thank you Greater Tyler Auto Auction.\*



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## **POWER OF ATTORNEY**

*The undersigned, and its subsidiaries hereby duly appoint Greater Tyler Auto Auction, Inc. ("GTAA"), located at 11654 State Highway 64 W. Tyler, TX 75704, through its authorized employees and agents, to act as our ATTORNEY-IN-FACT to sign all papers and documents that may be necessary pertaining to the sale and subsequent title transfer of the vehicles consigned by the undersigned, including without limitation, any title, title transfer document, reassignment of odometer disclosure statements as required by federal law.*

*In consideration of GTAA's agreement to execute such documents on behalf of the undersigned from time to time, the undersigned shall indemnify, defend, and hold harmless GTAA, its affiliates, subsidiaries, officers, directors, employees, successors, and assigns from and against any and all loss, damages, liability, claims, cause of action, and expenses of whatever kind of nature, arising from the execution by GTAA or its employees or agents of any certificate of title, odometer statement, bill of sale, or other document necessary to transfer ownership of consigned vehicles. Notwithstanding the foregoing, nothing contained herein shall be construed to require the undersigned to indemnify GTAA, its affiliates, subsidiaries, officers, directors, employees, successors, and assigns from any loss resulting from any gross negligence or willful misconduct of GTAA or its employees or agents.*

*This Power of Attorney shall be effective as of the date of signing hereof on behalf of the undersigned and shall continue in full force and effect until terminated by Dealer in writing to the auction.*

*This Power of Attorney supercedes any previous authorization to act as agent and attorney-in-fact for the undersigned.*

\_\_\_\_\_  
*Dealer*

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

Printed: \_\_\_\_\_

Date: \_\_\_\_\_



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**Title Delivery**

*Please choose one of the following methods in which you would prefer us to deliver titles.*

*Please mark one of the following:*

- 1. Pick-Up – (Preferred) – Myself or an authorized agent will pick up title(s).**
- 2. Overnight Delivery – (Our Account) – There is a \$15 fee per package, billed out every month.**
- 3. Overnight Delivery – (Your Account) – Please choose your preferred carrier and supply us with your account number.**

*Account # \_\_\_\_\_*

*Please Circle One of the Following*

**Fedex**

**Lone Star**

**UPS**

**DHL**

Signature:		Date:	
Printed Name:			
Delivery Name:		Dealer #:	
Delivery Address:			
City:		State:	
		Zip Code:	

**If approved method is used and title(s) are lost GTAA will not be responsible. We will attempt to help replace your title, but our cost for this effort will be billed to you're accounts receivable.**



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***Auction Terms & Conditions*  
*Policies & Procedures*  
*Agreement***

***I have read, understand, and agree to comply with all of the  
Auction Terms and Conditions of Greater Tyler Auto Auction.***

***I have read, understand, and agree to comply with all of the  
Policies and Procedures of Greater Tyler Auto Auction.***

\_\_\_\_\_  
*Dealer*

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

Printed: \_\_\_\_\_

Date: \_\_\_\_\_



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***Greater Tyler Auto Auction***  
***(Hereinafter referred to as "Auction")***

This form authorizes Greater Tyler Auto Auction to verify all information on the dealer agreement.

Including the following:

1. Check all auction references listed on dealer agreement.
2. Acquire verification on checking accounts in order for auction to hold checks until titles come in.
3. Verification of drafting privileges.
4. Credit check.

This agreement is executed on the \_\_\_\_\_ day of \_\_\_\_\_,  
20\_\_\_\_\_.

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

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



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**FEE SCHEDULE**

**SELLER FEES**

\$1 - \$299	\$50	\$10,000 - \$10,999	\$220
\$300 - \$499	\$60	\$11,000 - \$11,999	\$230
\$500 - \$999	\$90	\$12,000 - \$12,999	\$240
\$1,000 - \$1,499	\$110	\$13,000 - \$13,999	\$250
\$1,500 - \$1,999	\$120	\$14,000 - \$14,999	\$260
\$2,000 - \$2,499	\$130	\$15,000 - \$15,999	\$270
\$2,500 - \$2,999	\$140	\$16,000 - \$16,999	\$280
\$3,000 - \$3,999	\$150	\$17,000 - \$17,999	\$290
\$4,000 - \$4,999	\$160	\$18,000 - \$18,999	\$300
\$5,000 - \$5,999	\$170	\$19,000 - \$19,999	\$310
\$6,000 - \$6,999	\$180	\$20,000 - \$20,999	\$320
\$7,000 - \$7,999	\$190	\$21,000 - \$21,999	\$330
\$8,000 - \$8,999	\$200	<i>\$10 for each additional \$1,000 in price</i>	
\$9,000 - \$9,999	\$210		

**BUYER FEES**

\$1 - \$499	\$55
\$500 - \$999	\$75
\$1,000 - \$1,999	\$85
\$2,000 - \$2,999	\$95
\$3,000 - \$3,999	\$105
\$4,000 - \$4,999	\$115
\$5,000 - \$5,999	\$125
\$6,000 - \$6,999	\$145
\$7,000 - \$9,999	\$175
\$10,000 - \$14,999	
<i>\$25 for each additional \$5,000 in price</i>	

<i>Salvage Pick Up Fee</i>	\$25
<i>Return Check / Draft</i>	1%, \$75 Minimum
<i>Express Numbers</i>	\$20 Each
<i>Storage Fee</i>	\$5 / Day over 7 Days (Unless Consigned to Sale)

**DRAFT FEES**

\$1 - \$299	\$50
\$2,500 - \$4,999	\$60
\$5,000 - \$7,499	\$70
\$7,500 - \$9,999	\$80
\$10,000 - \$14,999	\$90
\$15,000 - \$19,999	\$125
\$20,000 - \$24,999	\$150
\$25,000 & UP	\$200

## 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.

**Note.** If the account is in more than one name, see the chart on page 4 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).

**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,

- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

**Foreign person.** If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 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 not subject to backup withholding, give the requester the appropriate completed Form W-8.

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% 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, 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 Part II instructions on page 3 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 the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

## 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

### Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

**Sole proprietor.** Enter your individual name as shown on your income tax return on the “Name” line. You may enter your business, trade, or “doing business as (DBA)” name on the “Business name” line.

**Limited liability company (LLC).** Check the “Limited liability company” box only and enter the appropriate code for the tax classification (“D” for disregarded entity, “C” for corporation, “P” for partnership) in the space provided.

For a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Regulations section 301.7701-3, enter the owner’s name on the “Name” line. Enter the LLC’s name on the “Business name” line.

For an LLC classified as a partnership or a corporation, enter the LLC’s name on the “Name” line and any business, trade, or DBA name on the “Business name” line.

**Other entities.** Enter your business name as shown on required federal tax documents on the “Name” line. 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 the “Business name” line.

**Note.** You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

### Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the “Exempt payee” box in the line following the business name, sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

**Note.** If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following payees are exempt from backup withholding:

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 possession of the United States, or any of their political subdivisions or instrumentalities,
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation,
7. A foreign central bank of issue,
8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
9. A futures commission merchant registered with the Commodity Futures Trading Commission,
10. A real estate investment trust,
11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
12. A common trust fund operated by a bank under section 584(a),
13. A financial institution,
14. A middleman known in the investment community as a nominee or custodian, or
15. A trust exempt from tax under section 664 or described in section 4947.

The chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 7

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

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

## 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. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited liability company (LLC)* on page 2), 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 the chart on page 4 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 Social Security Administration 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. You can get Forms W-7 and SS-4 from the IRS by visiting [www.irs.gov](http://www.irs.gov) or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, 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 domestic 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 items 1, 4, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt payees, see *Exempt Payee* on page 2.

**Signature requirements.** Complete the certification as indicated in 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 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), 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.

## Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, social security number (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.

Call the IRS at 1-800-829-1040 if you think your identity has been used inappropriately for tax purposes.

Victims of identity theft who are experiencing economic harm or a system 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 personal property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: [spam@uce.gov](mailto:spam@uce.gov) or contact them at [www.consumer.gov/idtheft](http://www.consumer.gov/idtheft) or 1-877-IDTHEFT(438-4338).

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

## 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)	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
4. 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>
5. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
For this type of account:	Give name and EIN of:
6. Disregarded entity not owned by an individual	The owner
7. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. 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

<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 second 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* on page 1.

**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.

## Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax 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. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.

## TEXAS MOTOR VEHICLE SALES TAX RESALE CERTIFICATE

Name of purchaser, firm or agency	Dealer number
Address (Street & number, P.O. Box or Route number)	Daytime phone (Area code and number)
City, State and ZIP code	

I, the purchaser named above, claim the right to make a non-taxable purchase for resale of the motor vehicle described below:

Vehicle identification number	Make of vehicle	Year model
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Seller


Street Address

City, state and ZIP code

Purchaser claims this vehicle is being purchased for resale purposes ONLY.

I understand that I will be liable for payment of motor vehicle sales or use taxes which may become due if I fail to comply with the provisions of the Tax Code: Chapter 152. Taxes on Sale, Rental, and Use of Motor Vehicles.

*I understand that it is a criminal offense to give a Texas Motor Vehicle Sales Tax Resale Certificate to the seller for a motor vehicle that I know, at the time of purchase, will be used in a manner other than that expressed in this certificate and that the offense is a felony punishable by imprisonment for not less than two nor more than five years or a fine of not more than \$1,000, or both.*

 Purchaser	Title	Date
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This certificate should be furnished to the seller. Do **not** send the completed certificate to the Comptroller of Public Accounts.