



Dear Future Customer:

Thank you for your interest in our product supply. The following are for your review and action:

1. Credit Application - Please complete and return the Credit Application along with current financial statements and references as outlined in the application. Petrocom's Credit Policy is attached for your review.
2. Purchase Agreement – Please sign and return.
3. Authorization for Electronic Funds Transfer – Please sign and return.
4. Customer Operations Data Form – Please complete and return.
5. Tax forms. Please complete the attached Tax forms and return with copies of appropriate certificates or licenses.

You may submit this information online with a digital signature, or return by mail, email or fax to:

Marketing Director
Petrocom Energy Group, LLC
5151 San Felipe, Suite #1850
Houston, Texas 77056
Email: joe.westhoff@petrocomenergy.com
Phone: 713-418-3005
Fax: 713-418-3001

We value your business and look forward to serving your supply needs.
Should you have any questions please feel free to contact me at 713-418-3020.

Very truly yours,

Joe Westhoff
Marketing Director
Petrocom Energy Group, LLC

5151 San Felipe, Suite 1850, Houston, Texas 77056



PURCHASE AGREEMENT

Attention: Future Customer

When accepted by you in the manner hereinafter indicated, this shall evidence the agreement ("Agreement") between _____ ("Customer") and PETROCOM ENERGY GROUP, LLC. ("PETROCOM"), under the terms of which, and in consideration of the promises made hereunder, the parties agree as follows:

- I. Product: The products ("Products") subject to this Agreement are those products made available to Customer at specific locations designated by PETROCOM.
- II. Terminals: The terminal facilities ("Terminals") subject to this Agreement are those terminals where Petrocom has made available product supply to Customer by issuing loading devices or pin numbers specifically for that customer.
- III. Quantity: Such volumes as are made available to Customer by PETROCOM from time to time at the Terminals and that are loaded by Customer or any of its agents, employees, carriers and contractors.
- IV. Price: Quoted daily via DTN or fax in cents per gallon plus any applicable Federal, State, and Local Taxes.
- V. Payment: Net 10 days from date of shipment or as otherwise agreed.
- VI. Credit: As established by PETROCOM's Credit Department and in accordance with Petrocom's Credit Policy.
- VII. Term: Commences upon execution of this Agreement and can be cancelled upon written notice by either party.
- VIII. Special Provisions:
 - A. Approved customers of PETROCOM are allowed access to said Terminals, whether they are attended or unattended, for the sole purpose of loading petroleum products into transport trucks, by use of keys, cards, pin numbers or other devices authorized by PETROCOM ("loading devices"), and driving trucks away from said Terminal.
 - B. PETROCOM agrees to authorize Customer and any of its designated agents, employees, carriers and contractors to enter the Terminals and to perform all acts thereon necessary in loading petroleum products into transport trucks.
 - C. All other terms and conditions per Petrocom Energy Group LLC General Terms and Conditions for Petroleum Product Purchases/Sales.
- IX. Insurance:

Customer and/or customer's carrier(s) must issue an insurance certificate to Petrocom Energy Group LLC complying with the following requirements:

 - A. Customer's compliance with all applicable state and/or federal laws regarding workers' compensation insurance, employer's liability insurance and occupation disease insurance;
 - B. Comprehensive general liability insurance with a limit of not less than \$1,000,000 as to any one occurrence for bodily injury and property damage, said insurance to be endorsed to cover the contractual liability assumed by Customer under this Agreement;

- C. Automotive liability insurance covering each of Customer's vehicles with a limit of not less than \$1,000,000 for bodily injury and property damage, including environmental restoration, as to any one accident; and
- D. Umbrella liability in excess of (a), (b), and (c) of \$1,000,000.00. Customer further agrees to carry any such higher limits for (b) and (c) above and/or such other types of insurance that might be required by any federal or state law or regulation during the term of the Agreement.

All insurance policies shall name PETROCOM as Additional Insured. All certificates furnished pursuant to the provisions of this section shall reflect that they are for the benefit of PETROCOM and shall provide that there will be no material change in or cancellation of the policies without providing PETROCOM at least thirty (30) days prior written notice. The insurance coverage for which provision is made herein shall be maintained by Customer at its sole expense at all times during the terms of the Agreement. The insurance requirements imposed hereby do not in any way limit Customer's responsibility under any paragraph hereof.

By signing and returning this Agreement; you are confirming your acceptance to the foregoing terms, acknowledging responsibility for the loading devices issued by operators of the Terminals designated by PETROCOM, and agreeing to pay and account for all products withdrawn by anyone using these loading devices. This Purchase Agreement replaces any Purchase Agreement previously signed by Petrocom and Customer.

Very truly yours,

Joe Westhoff
 Marketing Director
 Petrocom Energy Group, LLC
 Tel: 713-418-3005

AGREED TO AND ACCEPTED THIS _____ DAY OF _____, 20____

By: _____ (Signature)

Name: _____ (Printed)

Title: _____

(Company) _____

(Address) _____

(Address) _____



CREDIT APPLICATION

Company Name: _____

Mailing Address: _____

Physical Address: _____

Phone No. _____

Fax No: _____

Company Federal EIN# _____

Circle One Entity Type: Corporation Limited Partnership Limited Liability Company Other _____

Company Formation State & Date: _____

If a corporation, is the Company a subsidiary of another corporation? YES NO

- If so, please provide Parent Corporation Name: _____

If limited partnership or limited liability company, please provide Partner or Member names:

Has the Company, its Partners or Members ever claimed BANKRUPTCY or entered into a credit workout arrangement? YES NO

- If so, please explain:

Primary Business: _____

Number of Company Employees: _____

REQUESTED CREDIT LINE _____

BANK & TRADE CREDIT REFERENCES:

Please provide a list of banks and counterparties that currently extend credit to the Company. Please include credit contact name, phone#, fax # and current credit limit for each bank and trade credit reference.

FINANCIAL STATEMENTS:

Please provide previous TWO years of Financial Statements for Company. Interim financial statements may be requested. If consolidated with a parent company, please provide separate company financials or a parent company guarantee (format available from your marketing representative).

I ATTEST THAT ALL OF THE ABOVE INFORMATION TO THE BEST OF MY KNOWLEDGE IS COMPLETE AND ACCURATE. I HAVE REVIEWED AND UNDERSTAND PETROCOM'S CREDIT POLICY. YOU ARE HEREBY AUTHORIZED AND THE LISTED REFERENCES AND BANKS ARE AUTHORIZED TO RELEASE, CREDIT INFORMATION TO YOU ON REQUEST.

BY:

TITLE

DATE

PETROCOM ENERGY GROUP, LLC.

CUSTOMER NAME	CUSTOMER'S PETROCOM ACCOUNT NUMBER
CUSTOMER ADDRESS	CUSTOMER CITY, STATE, ZIP CODE

CUSTOMER hereby authorizes PETROCOM ENERGY GROUP, LLC. to initiate electronic payments against the below named bank account through the Automated Clearing House to fulfill CUSTOMER'S obligations under a Purchase Agreement dated _____. CUSTOMER further authorizes the below named financial institution to accept and process all such debit entries as if they had been originated and processed by the customer.

CUSTOMER FINANCIAL INSTITUTION INFORMATION:

FINANCIAL INSTITUTION NAME	
FINANCIAL INSTITUTION ADDRESS	
FINANCIAL INSTITUTION CITY, STATE, ZIP CODE	FINANCIAL INSTITUTION PHONE NO.
FINANCIAL INSTITUTION TRANSIT NO. (ABA ROUTING #)	CUSTOMER'S FINANCIAL INSTITUTION ACCOUNT NUMBER

PLEASE ATTACH ONE VOIDED CHECK OR DEPOSIT SLIP WHEN RETURNING THIS FORM.

This authority shall remain in full force and effect until terminated upon at least fifteen (15) days prior written notice by CUSTOMER. Notice of termination shall not affect debit entries initiated prior to actual receipt of notice. Notices shall be sent via certified mail, return receipt requested to **Credit Manager, Petrocom Energy Group, LLC., 5151 San Felipe, Suite #1850, Houston, Texas 77056** and shall be effective upon receipt.

CUSTOMER understands that each payment originated by PETROCOM under this agreement will be electronically posted to the above named financial institution account in accordance with National Automated Clearing House Association rules. In general, such automated transactions will be electronically posted to the designated account upon receipt by the CUSTOMER'S financial institution. Payments will be honored by CUSTOMER'S financial institution only if sufficient funds are available in CUSTOMER'S designated account. Therefore, sufficient funds should be available at the opening of business on the settlement day to cover all CUSTOMER obligations due on that date.

CUSTOMER NAME (AS SHOWN ON FINANCIAL INSTITUTION ACCOUNT)		
AUTHORIZED SIGNATURE	PRINT OR TYPE NAME	
TITLE	DATE	
AUTHORIZED SIGNATURE (If second signature is required)	PRINT OR TYPE NAME	
TITLE	DATE	
CUSTOMER CONTACT PERSON	PHONE NO.	FAX NO. (For receipt of EFT notices from Petrocom)

REQUIRED SIGNATURE, PRINTED NAME

TITLE

EFT Debits: Customer's designated bank account will be electronically debited ("EFT debit") for the amount due 10 days from lift date ("Settlement Date") or as otherwise agreed. All such EFT debits will be initiated by Petrocom against Customer's bank account in accordance with the Customer's completed authorization form and the timing set forth below. Invoices with due dates which fall on Saturday, Sunday, a Petrocom holiday or a bank holiday will be subject to EFT debit on the next available business day.

EFT Notification and Verification: Two days prior to the EFT Settlement date, an EFT Notification will be sent to each customer via fax, email or DTN which will show the total dollar amount of the EFT debit to the Customer's account, the Settlement Date of the proposed EFT debit and a recap of the individual invoices that comprise the EFT debit amount. Customers have until 9:00 AM Central Standard Time on the day prior to the EFT Settlement Date to contact Petrocom to resolve any potential differences. If contact is not made prior to 9:00 AM Central Standard Time on the day prior to the Settlement Date, Petrocom will assume the EFT debit amount to be correct and will proceed with the EFT debit as stated.

Returned EFT Debits: If an EFT debit is returned by the Customer's bank, regardless of the reason, the Customer's credit line will be rescinded temporarily and shipments to that Customer will cease until the matter of the returned EFT debit is resolved. Remedy for a returned EFT debit is a wire transfer from the Customer for the amount of the EFT debit not honored by the Customer's bank. Reinstatement of the Customer's credit line and EFT privileges will be at Petrocom's discretion.



RACK BUSINESS CREDIT POLICY

Petrocom Energy Group, LLC (Petrocom) reserves the right, in its sole discretion, to extend credit terms to customers based on its internal assessment of each customer. Credit limits will be evaluated on a periodic basis and are subject to change. Entities that do not qualify for credit terms may establish a secured account at Petrocom's sole discretion.

Customers must agree to Petrocom's EFT Program for automatic account drafting.

A customer's outstanding payable balance should not exceed the credit limit extended by Petrocom. If at any point in time, a customer's outstanding payable balance exceeds its credit limit then Petrocom, at its sole discretion, may ACH draft the customer's account for the overage at the earliest date possible.

If an EFT debit is returned by the Customer's bank, regardless of the reason, the Customer's credit line may be rescinded until the matter of the returned EFT debit is resolved. Remedy for a returned EFT debit is a wire transfer from the Customer for the amount of the EFT debit. Reinstatement of the credit line will be at Petrocom's discretion.

Customers desiring to lift additional product in excess of their available credit limit may do so by 1) requesting early ACH draft, 2) early payment wire transfer, 3) prepayment by wire transfer, or 4) increase of current security.

Secured Accounts:

Minimum secured account is \$25,000. This may be adjusted based on market prices.

Cash deposits can be made by immediately available fed funds only. Cash deposits will be held in reserve and customer's account will be drafted according to agreed terms. At termination of the relationship, all balances shall be collected and the deposit will be returned.

Letters of Credit are accepted only in the format approved by Petrocom from a bank acceptable to Petrocom and must be approved in advanced.

Policy Administration:

Please direct any questions that you may have regarding this policy to Mary Perkins, Petrocom Energy Group, LLC, 5151 San Felipe, Suite 1850, Houston, TX 77056. Phone Number: 713-418-3060.

Changes to this Policy are at the sole discretion of Petrocom and may be made without prior notice.

5151 San Felipe, Suite 1850

Houston, TX 77056

PH: 713-418-3000 Fax: 713-418-3001



PETROCOM ENERGY GROUP, LLC
GENERAL TERMS AND CONDITIONS
FOR PETROLEUM PRODUCT PURCHASES/SALES

1. Composition of Agreement: Agreement date, reference number, product, quality, quantity, parties, terms, price, location, period, measurement, payment terms and/or any other terms and conditions will be furnished in writing by telex, facsimile or other means upon finalization of a transaction, if any, under this Agreement and will be referred to by the parties as the "Special Provisions." The Special Provisions shall incorporate by reference these General Terms and Conditions for Petroleum Product Purchases/Sales (the "General Conditions"). The Special Provisions, together with these General Conditions and if applicable, Terminal Loading Agreement/Customer Access Agreement will constitute the agreement between the parties (the "Agreement").

2. Definitions: As used in these General Conditions.

"API" shall mean the American Petroleum Institute.

"API/ASTM Standard" shall mean the API and ASTM standard references as such are in effect as of the date hereof. In the event such standards are revised or modified during the term of this Agreement, the revised or modified standards shall apply after such revisions or modifications have been evaluated and accepted by the parties.

"ASTM" shall mean the American Society for Testing Materials.

"FOB" shall mean Free On Board as described in Incoterms.

"Incoterms" shall mean the 2000 edition of the trade terms published by the International Chamber of Commerce which shall apply to this Agreement to the extent that they do not conflict with the provisions of this Agreement.

"Prime rate" shall mean, as of any date of determination, "the base rate on corporate loans posted by at least 75% of the nation's 30 largest banks" as published by the Wall Street Journal in their daily print edition.

"Product" shall have the definition set forth in the Special Provisions.

3. Payment and Credit Terms: Payment and credit shall be made without discount, deduction, withholding, set-off or counterclaim in United States dollars by wire transfer, electronic funds transfer or check (as per payment term designated on Seller's invoice to Buyer) of immediately available funds on or before the payment due date, as set forth in the Special Provisions, to the bank and account designated by Seller, against presentation to Buyer by Seller of original hard copy of, telecopy or telex invoice together with other documents expressly specified for presentation for payment in the Special Provisions. If the invoice is received after 12:00 p.m. CST, such invoice will be deemed received on the next day.

Seller shall have the right to assess finance charges at the rate of the Prime rate as reported in "The Wall Street Journal" for any month in which a balance is past due hereunder against all past due amounts and all accrued but unpaid finance charges, but not to exceed the maximum finance charges permitted by law. Buyer shall pay all the Seller's costs (including attorneys' fees and court costs) of collecting past due payments.

When payment due date falls on a Saturday, Sunday or on a weekday, which is not a banking day in New York then any such payment shall be made on the next following New York banking day. .

If sufficient credit for this transaction is not approved by Seller's Credit Department, Buyer shall either prepay the full amount owed to Seller at least one (1) banking day prior to scheduled delivery date or shall secure payment by the issuance of an irrevocable letter of credit which will be opened in a form and substance and at a first-class bank acceptable to Seller. Any and all applicable taxes must be covered in the irrevocable letter of credit unless Buyer provides Seller with certificate(s) evidencing Buyer's tax-exempt status three (3) days prior to scheduled delivery date. Failure by Buyer to timely make such required prepayment or timely issue the irrevocable letter of credit shall constitute a breach of this Agreement and thereafter Seller shall have the right to cancel this Agreement and/or proceed against Buyer for damages incurred by the Seller due to Buyer's failure to perform.

4. Title and Risk of Loss: Title to, and all risk of loss of or damage to any Product delivered shall pass as follows: when by or into any vessel, at the flange between the vessel's permanent hose connection and the shore line; when into any truck, tank car or pipeline, as the Product enters the receiving equipment, or, if received by a common carrier, when accepted by the carrier for shipment; when into storage (other than from vessels), as the Product enters the tank; and when by book or stock transfer, on the effective date of the transfer. It is expressly understood that the passage of title and risk of loss as set forth above is not conditioned on delivery or receipt of Bills of Lading.

5. Tank Truck/Cars: Quantities delivered into or out of tank trucks/cars shall be based on meters or shore tanks or scales located at or near the delivery point.

The Quantity delivered into transport trucks/tanks will be measured by terminal meter ticket at the terminal adjusted to 60 degrees Fahrenheit. Truck quality shall be presumed to be the quality certified under bulk product from which the truck delivery is drawn.

Seller shall permit Buyer to review and copy relevant meter proving records and witness proving tests as requested.

6. Warranty: The Seller warrants:

- A. that the Product conforms to the specifications set forth in the Special Provisions;
- B. that the Seller has free and clear title to the Product manufactured and delivered under the Agreement; and
- C. that such Product shall be delivered free from lawful security interests, liens, taxes and encumbrances.

THE DELIVERING PARTY MAKES NO OTHER WARRANTIES, EXPRESS OR IMPLIED, INCLUDING THE IMPLIED WARRANTY OF MERCHANTABILITY AND THAT OF FITNESS FOR A PARTICULAR PURPOSE. IN NO EVENT, REGARDLESS OF NEGLIGENCE, SHALL EITHER PARTY BE LIABLE FOR PUNITIVE DAMAGES.

All warranties made under the Agreement shall survive acceptance of or payment for the Product by the receiving party.

7. Financial Responsibility: If either party's payments or deliveries to the other party shall be in arrears, or the financial responsibility of either party becomes impaired or unsatisfactory in the opinion of the other party, advance cash payment or satisfactory security shall be given upon demand, and shipments may be withheld until such payment or security is received. If such payment or security is not received within two (2) days from demand therefor, the party demanding such payment or security may terminate this Agreement. In the event either party becomes insolvent, makes an assignment or any general arrangement for the benefit of creditors or if there are instituted by or against either party proceedings in bankruptcy or under any insolvency law or law for reorganization, receivership or dissolution, the other party may withhold shipments or terminate this Agreement, to the extent provided by laws. The exercise by either party of any right reserved under this Section 7 shall be without prejudice to any claim for damages or any other right under this Agreement or applicable law.

The Buyer grants to the Seller and its affiliates the right to set off and to apply any money, accounts payable or Product balance owed by Seller and its affiliates to the Buyer or any collateral of every description held by Seller and its affiliates to secure any indebtedness or obligation owed by Buyer to the Seller and its affiliates against any unpaid money or accounts receivable owed to Seller and its affiliates by Buyer.

8. Liquidation and Close-Out: The parties acknowledge that this Agreement is a forward Agreement as defined in the Bankruptcy Code [11 U.S.C.A. Sec. 101(24)]. If one party (the "defaulting party") shall voluntarily file a petition in bankruptcy, reorganization, or receivership, shall be forced by its creditors into bankruptcy, reorganization, or receivership, shall become insolvent, shall fail to pay its debts as they become due, or shall fail to give adequate assurance or security of its ability to perform its obligations hereunder within forty-eight (48) hours after receipt of a request therefor, the liquidating party shall have the immediate right to liquidate and close out this Agreement and all other forward Agreements (as defined by the Bankruptcy Code) between the parties (regardless of whether the liquidating party is the delivering party or the receiving party thereunder) by calculating the difference in price for the Product hereunder and the prevailing market price for the Product or the commercially reasonable equivalent price for the Product as published in an industry publication multiplied by the remaining quantities of the Product to be delivered hereunder. The liquidation balances shall be netted to a single sum. The defaulting party shall pay the other party in U.S. dollars by wire transfer in immediately available funds within twenty-four (24) hours after receiving the results of the calculation. The liquidation and close-out of this Agreement and all other forward Agreements is in addition to any other rights and remedies which the other party may have.

9. Taxes: Any and all taxes, fees or other charges imposed or assessed by governmental or regulatory bodies, the taxable incident of which is the transfer of title or the delivery of the Product hereunder, or the receipt of payment therefor, regardless of the character, method of calculation or measure of the levy or assessment, shall be paid by the party upon whom the tax, fee or charge is imposed by law, except that Buyer shall reimburse Seller for all federal, state and local taxes, fees or charges which are imposed by law on Seller.

Buyer shall provide to Seller all proper exemption certificates prior to delivery, that it is licensed to engage in tax-free transactions with respect to the Product under all federal or state laws which may apply to this Agreement and the Product delivered hereunder.

Buyer shall (a) upon receipt of Seller's invoice pay or reimburse Seller for any such taxes, fees or charges Seller is required by law to pay or (b) provide Seller upon demand with a valid exemption certificate.

10. Force Majeure: In the event either party is rendered unable, wholly or in part, to perform its obligations under this Agreement (other than to make payments due hereunder) due to acts of God, floods, fires, explosions, extreme heat or cold, earthquake or storm; transportation difficulties, strikes, lockouts or other industrial disturbances; wars, acts of terrorism or sabotage; accident or breakage of equipment or machinery; failure of transporters to furnish transportation, failure of suppliers to furnish supplies; or any law, rules, order or action of

any court or instrumentality of the federal or any state government; or for any other cause or causes beyond its reasonable control, it is agreed that on such party's giving notice and full particulars of such force majeure to the other party, the obligations of the party giving such notice shall be suspended from the date of receipt of such notice and for the continuance of any inability so caused, but for no longer period, and such cause shall, so far as possible, be remedied with all reasonable dispatch. The term force majeure shall not apply to those events which merely make it more difficult or costly for Seller or Buyer to perform their obligations hereunder. Buyer and Seller further agree that at the conclusion of any force majeure event, neither Buyer nor Seller shall have any obligation to each other with respect to any quantities of Product not delivered as a consequence of such force majeure event. No condition of force majeure shall operate to extend the terms of this Agreement.

11. Hazard Warning Responsibility: With the other documents required hereunder, the Seller shall provide to the Buyer a Material Safety Data Sheet for each Product delivered hereunder. Buyer acknowledges that there may be hazards associated with the loading, unloading, transporting, handling or use of the Product sold hereunder, which may require that warning be communicated to or other precautionary action taken with all persons handling, coming into contact with, or in any way concerned with the Product sold hereunder. Buyer assumes as to its employees, independent contractors and subsequent purchasers of the Product sold hereunder all responsibility for all such necessary warnings or other precautionary measures relating to hazards to person and property associated with the Product sold hereunder and, furthermore, Buyer shall defend at its own expense, indemnify fully and hold harmless Seller and its parents, subsidiaries and affiliates and its and their agents, officers, directors, employees, representatives, successors and assigns from and against any and all liabilities; losses; damages; demands; claims; penalties; fines; actions; suits; legal, administrative or arbitration proceedings; judgments, orders, directives, injunctions, decrees or awards of any jurisdiction; costs and expenses (including, but not limited to, attorneys' fees and related costs) arising out of or in any manner related to Buyer's failure to provide necessary warnings or other precautionary measures in connection with the Product sold hereunder as provided above.

12. Limitation of Liability: IN NO EVENT SHALL EITHER PARTY BE LIABLE FOR INCIDENTAL, EXEMPLARY OR CONSEQUENTIAL DAMAGES. Seller's liability with respect to the Agreement or any action in connection herewith whether in Agreement, tort or otherwise shall not exceed the price of the Product sold hereunder or the price of that portion of such Product on which liability is asserted. All claims for Product quality or quantity hereunder must be delivered in writing to Seller no later than sixty (60) days after the delivery of the Product to Buyer. Further, any actions to enforce any rights or obligations under this Agreement must be filed in court against the other party no later than one (1) year after the date on which the alleged breach of this Agreement occurred.

13. Indemnity: Seller and Buyer mutually covenant to and shall protect, defend, indemnify and hold each other harmless from and against any and all claims, demands, suits, losses (including without limitation, costs of defense, attorneys' fees, penalties and interest), damages, causes of action and liability of every type and character without regard to amount caused by, arising out of or resulting from the acts or omissions of negligence or wrongdoing of such indemnifying party, its officers, employees or agents with respect to the purchase and sale of Product hereunder.

14. Supplier-Purchaser Provision: The term and volume of any transaction(s) undertaken between the parties hereto are strictly limited to those specified in the Special Provisions hereof, and the parties expressly agree that no supplier/purchaser relationship will be established or is intended to be established hereby. The parties specifically grant to each other express written consent to terminate this Agreement in accordance with the provisions of any supplier/purchaser relationship which may be created pursuant to any mandatory petroleum allocation regulations or other applicable government regulations or statutes. The parties hereby agree to take all steps which may be required to effectuate such termination, including but not limited to the issuance of notice and consents which may be necessary or desirable to effect such termination, and securing the consent of subsequent purchasers.

If all three of the following conditions exist:

- a. if an industry-wide curtailment, shortage or cessation of supply of the Products exists;
- b. if seller has a curtailment, shortage or cessation in its existing or contemplated availability of the Product to be sold hereunder or in the raw materials used to manufacture the Product, irrespective of the cause or foreseeability of such curtailment, shortage or cessation; and c. if Seller's inability to comply with any or all of its obligations to Buyer and others to whom it then has historical relationships;
- c. if Seller's inability to comply with any or all of its obligations to Buyer and others to whom it then has historical relationships;

Seller at its sole discretion but in a fair and commercially reasonable manner may withhold, suspend or reduce sales and deliveries to Buyer and others and shall not be required to make good any shortages resulting therefrom. Seller shall not be obligated to purchase Products in the open or spot market to supplement Seller's existing or contemplated availability of the Product in order to invoke this paragraph.

15. Waiver: No waiver by either party of any breach by the other party of any of the covenants or conditions of this Agreement shall be construed as a waiver of any succeeding breach of the same or any other covenants or conditions contained herein.

16. Assignment: Neither party shall assign this Agreement without the written consent of the other party, which consent shall not be unreasonably withheld.

17. Entirety of Agreement: The Special Provisions, these General Conditions, and if applicable, Marine Provisions and Terminal Loading Agreement contain the entire agreement of the parties pertaining to the subject matter of this Agreement; there are no other promises, representations or warranties. Any modification of this Agreement shall be by written instrument. Any conflict between the Special Provisions and these General Conditions shall be resolved in favor of the Special Provisions. The paragraph headings are for convenience only and shall not limit or change the subject matter of this Agreement.

18. Compliance with Laws: During the performance of this Agreement, each party agrees to comply with all laws, rules, regulations, ordinances and requirements of federal, state and local governmental or regulatory bodies including, without limitation, all licensing requirements in the state where title transfers (if such licensing is required by the state) which are applicable to this Agreement.

19. Choice of Law and Jurisdiction: ANY CONTROVERSY, CAUSE OF ACTION, DISPUTE OR CLAIM (COLLECTIVELY REFERRED TO AS "CLAIMS") ARISING OUT OF, RELATING TO OR IN CONNECTION WITH THIS AGREEMENT, OR THE BREACH, TERMINATION OR VALIDITY THEREOF, SHALL BE GOVERNED BY THE SUBSTANTIVE AND PROCEDURAL LAWS (EXCLUDING ANY CONFLICT-OF-LAWS, RULES OR PRINCIPLES WHICH MAY REFER THE LAWS OF THE STATE OF TEXAS TO THE LAWS OF ANOTHER JURISDICTION) OF THE STATE OF TEXAS SHALL APPLY. THE PARTIES SPECIFICALLY AGREE THAT THE SOLE JURISDICTION FOR ANY CLAIMS SHALL BE IN STATE OR FEDERAL COURTS LOCATED IN HARRIS COUNTY, TEXAS.

Petrocom Energy Group, LLC
5151 San Felipe, Suite 1850
Houston, Texas 77056
713-418-3000

CUSTOMER OPERATIONS DATA

COMPANY NAME: _____ FEIN#: _____
 PHYSICAL ADDRESS _____ PHONE: _____
 _____ EMAIL: _____

CONTACT INFORMATION:

CEO: _____ EMAIL: _____ PHONE: _____
 CREDIT: _____ EMAIL: _____ PHONE: _____
 TAX: _____ EMAIL: _____ PHONE: _____
 BILLING: _____ EMAIL: _____ PHONE: _____
 MARKETING: _____ EMAIL: _____ PHONE: _____
 DISPATCH: _____ EMAIL: _____ PHONE: _____

How does your company receive the following:

PRICES: DTN - TID # _____ EMAIL _____
 INVOICES: DTN - TID # _____ EMAIL _____
 EFT NOTICES: DTN - TID # _____ EMAIL _____

SUPPLY POINTS	PRODUCTS TO BE LOADED						
TERMINAL-CITY/STATE	UNLEADED	MIDGRADE	SUPER	ULSD	DYED ULSD		
CARRIER NAME & FEIN	SCAC CODE	CITY/COUNTY/STATE DESTINATION			FEIN		
_____	_____	_____			_____		
_____	_____	_____			_____		
_____	_____	_____			_____		
CARRIER NAME & FEIN	SCAC CODE	CITY/COUNTY/STATE DESTINATION			FEIN		
_____	_____	_____			_____		
_____	_____	_____			_____		
_____	_____	_____			_____		
CARRIER NAME & FEIN	SCAC CODE	CITY/COUNTY/STATE DESTINATION			FEIN		
_____	_____	_____			_____		
_____	_____	_____			_____		
_____	_____	_____			_____		
CARRIER NAME & FEIN	SCAC CODE	CITY/COUNTY/STATE DESTINATION			FEIN		
_____	_____	_____			_____		
_____	_____	_____			_____		
_____	_____	_____			_____		

OFFICE USE ONLY	Terminal Clearance _____
	DTN Requested _____

UNIFORM SALES & USE TAX EXEMPTION/RESALE CERTIFICATE — MULTIJURISDICTION

The below-listed states have indicated that this certificate is acceptable as a resale/exemption certificate for sales and use tax, subject to the notes on pages 2–4. The issuer and the recipient have the responsibility to determine the proper use of this certificate under applicable laws in each state, as these may change from time to time.

Issued to Seller: _____

Address: _____

I certify that:
 Name of Firm (Buyer): _____
 Address: _____

is engaged as a registered
 Wholesaler
 Retailer
 Manufacturer
 Seller (California)
 Lessor (see notes on pages 2–4)
 Other (Specify) _____

and is registered with the below-listed states and cities within which your firm would deliver purchases to us and that any such purchases are for wholesale, resale, or ingredients or components of a new product or service to be resold, leased, or rented in the normal course of business. We are in the business of wholesaling, retailing, manufacturing, leasing (renting) selling (California) the following:

Description of Business: _____

General description of tangible property or taxable services to be purchased from the Seller: _____

State	State Registration, Seller’s Permit, or ID Number of Purchaser	State	State Registration, Seller’s Permit, or ID Number of Purchaser
AL ¹		MO ¹⁶	
AR		NE ¹⁶	
AZ ²		NV	
CA ³		NJ	
CO ⁴		NM ^{4,17}	
CT ⁵		NC ¹⁸	
FL ⁶		ND	
GA ⁷		OH ¹⁹	
HI ^{4,8}		OK ²⁰	
ID		PA ²¹	
IL ^{4,9}		RI ²²	
IA		SC	
KS		SD ²³	
KY ¹⁰		TN	
ME ¹¹		TX ²⁴	
MD ¹²		UT	
MI ¹³		VT	
MN ¹⁴		WA ²⁵	
		WI ²⁶	

I further certify that if any property or service so purchased tax free is used or consumed as to make it subject to a Sales or Use Tax we will pay the tax due directly to the proper taxing authority when state law so provides or inform the Seller for added tax billing. This certificate shall be a part of each order that we may hereafter give to you, unless otherwise specified, and shall be valid until canceled by us in writing or revoked by thee city or state.

Under penalties of perjury, I swear or affirm that the information on this form is true and correct as to every material matter.

Authorized Signature: _____
 (Owner, Partner, or Corporate Officer, or other authorized signer)

Title: _____
 Date: _____

INSTRUCTIONS REGARDING UNIFORM SALES & USE TAX EXEMPTION CERTIFICATE

To Seller's Customers:

In order to comply with most state and local sales tax law requirements, the Seller must have in its files a properly executed exemption certificate from all of its customers (Buyers) who claim a sales/use tax exemption. If the Seller does not have this certificate, it is obliged to collect the tax for the state in which the property or service is delivered.

If the Buyer is entitled to a sales tax exemption, the Buyer should complete the certificate and send it to the Seller at its earliest convenience. If the Buyer purchases tax free for a reason for which this form does not provide, the Buyer should send the Seller its special certificate or statement.

Caution to Seller:

In order for the certificate to be accepted in good faith by the Seller, Seller must exercise care that the property or service being sold is of a type normally sold wholesale, resold, leased, rented, or incorporated as an ingredient or component of a product manufactured by Buyer and then resold in the usual course of its business. A Seller failing to exercise care could be held liable for the sales tax due in some states or cities. Misuse of this certificate by Seller, lessee, or the representative thereof may be punishable by fine, imprisonment or loss of right to issue a certificate in some states or cities.

Notes:

1. Alabama: Each retailer shall be responsible for determining the validity of a purchaser's claim for exemption.
2. Arizona: This certificate may be used only when making purchases of tangible personal property for resale in the ordinary course of business, and not for any other statutory deduction or exemption. It is valid as a resale certificate only if it contains the purchaser's name, address, signature, and Arizona transaction privilege tax (or other state sales tax) license number, as required by Arizona Revised Statutes § 42-5022, *Burden of proving sales not at retail*.
3. California:
 - a) This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to the provisions of Title 18, California Code of Regulations, Section 1668 (Sales and Use Tax Regulation 1668, Resale Certificate).
 - b) By use of this certificate, the purchaser certifies that the property is purchased for resale in the regular course of business in the form of tangible personal property, which includes property incorporated as an ingredient or component of an item manufactured for resale in the regular course of business.
 - c) When the applicable tax would be sales tax, it is the Seller who owes that tax unless the Seller takes a timely and valid resale certificate in good faith.
 - d) A valid resale certificate is effective until the issuer revokes the certificate.
4. Colorado, Hawaii, Illinois, and New Mexico: these states do not permit the use of this certificate to claim a resale exemption for the purchase of a taxable service for resale.
5. Connecticut: This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to Conn. Gen. State §§12-410(5) and 12-411(14) and regulations and administrative pronouncements pertaining to resale certificates.
6. Florida: Allows the Multistate Tax Commission's Uniform Sales and Use Tax Exemption/Resale Certificate – Multijurisdictional for tax-exempt purchases for resale; however, the selling dealer must also obtain a resale authorization number from the Florida Department of Revenue at floridarevenue.com/taxes/certificates, or by calling 877-357-3725, and entering the purchaser's Florida *Annual Resale Certificate* number.
7. Georgia: The purchaser's state-of-registration number will be accepted in lieu of Georgia's registration number when the purchaser is located outside Georgia, does not have nexus with Georgia, and the tangible personal property is delivered by drop shipment to the purchaser's customer located in Georgia.

8. Hawaii: allows this certificate to be used by the seller to claim a lower general excise tax rate or no general excise tax, rather than the buyer claiming an exemption. The no tax situation occurs when the purchaser of imported goods certifies to the seller, who originally imported the goods into Hawaii, that the purchaser will resell the imported goods at wholesale. If the lower rate or no-tax does not in fact apply to the sale, the purchaser is liable to pay the seller the additional tax imposed. See Hawaii Dept. of Taxation Tax Information Release No. 93-5, November 10, 1993, and Tax Information Release No. 98-8, October 30, 1998.
9. Illinois: Use of this certificate in Illinois is subject to the provisions of 86 Ill. Adm. Code Ch.I, Sec. 130.1405. Illinois does not have an exemption for sales of property for subsequent lease or rental, nor does the use of this certificate for claiming resale purchases of services have any application in Illinois.

The registration number to be supplied next to Illinois on page 1 of this certificate must be the Illinois registration or resale number; no other state's registration number is acceptable.

“Good faith” is not the standard of care to be exercised by a retailer in Illinois. A retailer in Illinois is not required to determine whether the purchaser actually intends to resell the item. Instead, a retailer must confirm that the purchaser has a valid registration or resale number at the time of purchase. If a purchaser fails to provide a certificate of resale at the time of sale in Illinois, the seller must charge the purchaser tax.

While there is no statutory requirement that blanket certificates of resale be renewed at certain intervals, blanket certificates should be updated periodically, and no less frequently than every three years.

10. Kentucky:
 - a) Kentucky does not permit the use of this certificate to claim resale exclusion for the purchase of a taxable service.
 - b) This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to the provisions of Kentucky Revised Statute 139.270 (Good Faith).
 - c) The use of this certificate by the purchaser constitutes the issuance of a blanket certificate in accordance with Kentucky Administrative Regulation 103 KAR 31:111.
11. Maine: This state does not have an exemption for sales of property for subsequent lease or rental.
12. Maryland: This certificate is not valid as an exemption certificate. However, vendors may accept resale certificates that bear the exemption number issued to a religious organization. Exemption certifications issued to religious organizations consist of 8 digits, the first two of which are always “29”. Maryland registration, exemption, and direct pay numbers may be verified on the website of the Comptroller of the Treasury at www.marylandtaxes.com.
13. Michigan: This certificate is effective for a period of four years unless a lesser period is mutually agreed to and stated on this certificate. It covers all exempt transfers when accepted by the seller in “good faith” as defined by Michigan statute.
14. Minnesota:
 - a) Minnesota does not allow a resale certificate for purchases of taxable services for resale in most situations.
 - b) Minnesota allows an exemption for items used only once during production and not used again.
15. Missouri:
 - a) Purchasers who improperly purchase property or services sales-tax free using this certificate may be required to pay the tax, interest, additions to tax, or penalty.
 - b) Even if property is delivered outside Missouri, facts and circumstances may subject it to Missouri tax, contrary to the second sentence of the first paragraph of the above instructions.
16. Nebraska: A blanket certificate is valid for 3 years from the date of issuance.
17. New Mexico: For transactions occurring on or after July 1, 1998, New Mexico will accept this certificate in lieu of a New Mexico nontaxable transaction certificate and as evidence of the deductibility of a sale of tangible personal property provided:
 - a) this certificate was not issued by the State of New Mexico;
 - b) the buyer is not required to be registered in New Mexico; and
 - c) the buyer is purchasing tangible personal property for resale or incorporation as an ingredient or component of a manufactured product.
18. North Carolina: This certificate is not valid as an exemption certificate if signed by a person such as a contractor who intends to use the property. Its use is subject to G.S. 105-164.28 and any administrative rules or directives pertaining to resale certificates.

19. Ohio: a) The buyer must specify which one of the reasons for exemption on the certificate applies. This may be done by circling or underlining the appropriate reason or writing it on the form above the state registration section. Failure to specify the exemption reason will, on audit, result in disallowance of the certificate.
- b) In order to be valid, the buyer must sign and deliver the certificate to the seller before or during the period for filing the return.
20. Oklahoma: Oklahoma would allow this certificate in lieu of a copy of the purchaser's sales tax permit as one of the elements of "properly completed documents" which is one of the three requirements which must be met prior to the vendor being relieved of liability. The other two requirements are that the vendor must have the certificate in his possession at the time the sale is made and must accept the documentation in good faith. The specific documentation required under OAC 710-:65-7-6 is:
- a) Sales tax permit information may consist of:
- (i) A copy of the purchaser's sales tax permit; or
- (ii) In lieu of a copy of the permit, obtain the following:
- * Sales tax permit number; and
 - * The name and address of the purchaser;
- b) A statement that the purchaser is engaged in the business of reselling the articles purchased;
- c) A statement that the articles purchased is purchased for resale;
- d) The signature of the purchaser or a person authorized to legally bind the purchaser; and
- e) Certification on the face of the invoice, bill, or sales slip, or on separate letter, that said purchaser is engaged in reselling the articles purchased.
- Absent strict compliance with these requirements, Oklahoma holds a seller liable for sales tax due on sales where the claimed exemption is found to be invalid, for whatever reason, unless the Tax Commission determines that purchaser should be pursued for collection of the tax resulting from improper presentation of a certificate.
21. Pennsylvania: This certificate is not valid as an exemption certificate. It is valid as a resale certificate only if it contains the purchaser's Pennsylvania Sales and Use Tax eight-digit license number, subject to the provisions of 61 PA Code §32.3.
22. Rhode Island: Rhode Island allows this certificate to be used to claim a resale exemption only when the item will be resold in the same form. It does not permit this certificate to be used to claim any other type of exemption.
23. South Dakota: Services which are purchased by a service provider and delivered to a current customer in conjunction with the services contracted to be provided to the customer are claimed to be for resale. Receipts from the sale of a service for resale by the purchaser are not subject to sales tax if the purchaser furnishes a resale certificate which the seller accepts in good faith. In order for the transaction to be a sale for resale, the following conditions must be present:
- (a) The service is purchased for or on behalf of a current customer;
- (b) The purchaser of the service does not use the service in any manner; and
- (c) The service is delivered or resold to the customer without any alteration or change.
24. Texas: Items purchased for resale must be for resale within the geographical limits of the United States, its territories, and possessions.
25. Washington: a) Blanket resale certificates must be renewed at intervals not to exceed four years;
- b) This certificate may be used to document exempt sales of "chemicals to be used in processing an article to be produced for sale."
- c) Buyer acknowledges that the misuse of the tax due, in addition to the tax, interest, and any other penalties imposed by law.
26. Wisconsin: Wisconsin allows this certificate to be used to claim a resale exemption only. It does not permit this certificate to be used to claim any other type of exemption.

Frequently Asked Questions Uniform Sales and Use Tax Certificate – Multijurisdictional

- **To whom do I give this certificate?**
- **Can I register for multiple states simultaneously?**
- **I have received this certificate from my customer. What do I do with it?**
- **Am I the Buyer or the Seller?**
- **What is the purpose of this certificate?**
- **How do I fill out the certificate?**
- **What information goes on the line next to each state abbreviation?**
- **What if I don't have an ID number for any (or some) state(s)?**
- **Who should use this certificate?**
- **Can I use this certificate?**
- **Which states accept the certificate?**
- **I am based in, buying from, or selling into Maine. Can I use this certificate?**
- **I am a drop shipper. Can I use this certificate?**
- **Do I have to fill this certificate out for every purchase?**
- **Can this certificate be used as a blanket certificate?**
- **Who determines whether this certificate will be accepted?**
- **I have been asked to accept this certificate. How do I know whether I should accept it?**
- **Is there a more recent version of this certificate?**
- **To whom should I talk to for more information?**

To whom do I give this certificate?

If you are purchasing goods for resale, you will give this certificate to your vendor, so that your vendor will not charge you sales tax.

If you are selling goods for resale, and you have received this certificate from your buyer, you will keep the certificate on file.

Can I register for multiple states simultaneously?

Click on the link for more information: www.sstregister.org

I have received this certificate from my customer. What do I do with it?

Once you have examined the certificate and you have accepted it in good faith, you will keep it on file as prescribed by applicable state laws. The relevant state will generally be the state where you are located, or the state where the sales transaction took place.

Am I the Buyer or the Seller?

If you are purchasing goods for resale, you are the Buyer. If you are selling goods to a buyer who is purchasing them for resale, you are the Seller.

What is the purpose of this certificate?

This certificate is to be used as supporting documentation that the Seller should not collect sales tax because the good or service sold, or the Buyer, is exempt from the tax.

How do I fill out the certificate?

The individual filling out the certificate is referred to as the Buyer. The first two lines, "Issued to Seller" and

“Address”, should be filled in with the name and address of the Seller. The rest of the information refers to the Buyer (name and address of Buyer, business engaged in, description of business, property or services to be purchased). The line next to each state abbreviation should be filled out with the relevant state ID number.

What information goes on the line next to each state abbreviation?

The line next to each state abbreviation should be filled in with the relevant state ID number. This will be an identification number issued by the state (see next FAQ for an exception). For example, on the line next to AL, provide the ID number issued by Alabama.) The relevant ID number may be given various names in the various states. Some of the terms for this ID number are State Registration, Seller’s Permit, or ID Number. Regardless of the name, this will be a number that has been issued by the state to the Buyer (see next FAQ for an exception). This number is generally associated with the reseller’s authority to collect and remit sales tax.

What if I don’t have an ID number for any (or some) state(s)?

The states vary in their rules regarding requirements for a reseller exemption. Some states require that the reseller (Buyer) be registered to collect sales tax in the state where the reseller makes its purchase. Other states will accept the certificate if an ID number is provided for some other state (e.g., the home state of the Buyer). You should check with the relevant state to determine whether you meet the requirements of that state.

Who should use this certificate?

A Buyer who is a reseller of tangible property or taxable services from a Seller located in one of the states listed may be able to use this certificate for sales tax exemption. States vary in their policies for use of this certificate. Questions regarding your specific eligibility to use this certificate should be addressed to the revenue department of the relevant state.

Can I use this certificate?

The states vary in their rules for use of this certificate. You should check with the relevant state to determine whether you can use this certificate. The relevant state may be the state where the Seller is located, where the transaction takes place, or where the Buyer is located. The footnotes to the certificate provide some guidance; however, the Multistate Tax Commission cannot guarantee that any state will accept this certificate. States may change their policies without informing the Multistate Tax Commission.

Which states accept the certificate?

States listed on the certificate accepted this certificate as of July, 2000. States may change their policies for acceptance of the certificate without notifying the Multistate Tax Commission. You may check with the relevant state to determine the current status of the state’s acceptance policy. See next FAQ.

I am based in, buying from, or selling into Maine. Can I use this certificate?

Please contact Maine Revenue Services. See: Sales Instructional Bulletin 54
www.maine.gov/revenue/salesuse/Bull5410092013.pdf

I am a drop shipper. Can I use this certificate?

If you are the Buyer and your Seller ships directly to your customers, you may be able to use this certificate because you are a reseller. However, your Seller may be unwilling to accept this certificate if you are not registered to collect sales tax in the state(s) where your customers are located.

If you are the Seller, and you have nexus with the state(s) into which you are shipping to your Buyer’s customers, you may be required by that state(s) to remit sales tax on those sales if your Buyer is not registered to collect sales tax.

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	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; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member 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.)	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 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 instructions for line 1 and 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); 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 on page 3.

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. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

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? on page 2.

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?* on page 2 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 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, 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 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, 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 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 *Exempt payee code* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

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* on page 3 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, list first, and then circle, the name of the person or entity whose number you entered in Part I of 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 in line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box in line 3.

Limited Liability Company (LLC). If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in 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 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

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

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

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. 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 this page), 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 SSA office or get this form online at 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 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 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, 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 items 1, 4, or 5 below indicate 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), 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)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
6. 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:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ⁴
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. 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
14. 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

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name 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.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 2.

*Note. 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 Publication 4535, Identity Theft Prevention and Victim Assistance.

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. 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 or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov 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.