

# Independent Carrier Agreement



This Independent Carrier Agreement, made and entered into between S&H Hauling LLC, an Ohio Limited Liability Company, with offices located at 7901 Sylvania Ave, Sylvania, Lucas County, Ohio 43560 (hereinafter referred to as “S&H”) and \_\_\_\_\_

whose address is \_\_\_\_\_

an independent carrier, (hereinafter referred to as “Independent Carrier” or “Broker”) mutually covenant and agree by and between themselves and to each other as follows:

- 1) **EMPLOYMENT** - S&H shall retain and employ the Independent Carrier and the Independent Carrier shall serve S&H upon the terms and conditions hereinafter set forth.
- 2) **TERM** – This Independent Carrier Agreement shall become effective Immediately upon the execution hereof, on the date and year set forth herein, and shall remain in effect for a period of one (1) year, unless terminated by S&H as provided in Item 11 herein. This agreement shall automatically renew and shall be effective from year to year unless terminated by S&H as provided in Item 11 herein.
- 3) **PAYMENT FOR SERVICES** - Independent Carrier shall be paid by one of the methods identified in this paragraph:
  - a) on a per ton basis; or
  - b) On a per hour basis (either regular or rough service)
  - c) On a per load basis
  - d) On an other basis as defined by the requirements of a specific job

THE RATE THAT IS APPLICABLE SHALL BE ESTABLISHED BY S&H IN ITS SOLE DISCRETION AS THE JOB REQUIREMENTS DICTATE.

Independent Carrier shall not be paid at a rate different than the established for each job unless S&H agrees to change same in a writing signed by its authorized representative and by Independent Carrier.

- 4) **RELATIONSHIP BETWEEN THE PARTIES** – The parties to this agreement acknowledge and agree that their relationship shall be that of Employer and Independent Contractor. Independent Carrier is retained and employed by S&H only for the purpose(s) and to the extent set forth in this agreement. Independent Carrier shall provide its/his/her own equipment and DOT Hauling Authority and shall set his or her own hours of employment as required by each specific job. Independent Carrier shall be responsible for the mode and manner of performing the work required under this Agreement as required by each specific job. S&H shall identify the specific job and any rules and regulations promulgated by the owner and/or General Contractor that Independent Carrier must follow. S&H shall not otherwise exercise direct control in any manner over the mode or manner in which the Independent Carrier performs the work required under this agreement.

**INDEPENDENT CARRIER SHALL USE A FEDERAL TAX IDENTIFICATION NUMBER OR SOCIAL SECURITY NUMBER FOR ALL TAX REPORTING PURPOSES ARISING UNDER THIS AGREEMENT** - Independent Carrier shall be responsible for the day-to-day control of the means of performing services required under this Independent Carrier Agreement and shall be solely responsible for the payment of social security, withholding, and all other city, state, federal and local taxes imposed by reason of

Independent Carrier's services in accordance with this Independent Carrier Agreement as well as any other taxes and assessments that may be required.

**5) INDEPENDENT CARRIER'S OBLIGATIONS -**

- a) During the existence of this Independent Carrier Agreement, Independent Carrier shall perform transport services at the rates provided herein. Independent Carrier shall perform any and all services necessary or incidental to the performance of the contract between S&H and its customer, or as the contract may, from time to time, be altered, changed, or modified.
- b) Independent Carrier shall provide and legally operate any and all vehicles and equipment necessary to perform its duties and obligations under the terms of this Independent Carrier Agreement. Independent Carrier shall maintain his or her own vehicles and equipment in good repair and will immediately take whatever action is necessary, including periodic safety inspections, to insure that the vehicles and equipment meet the requirements of the state of operation, Ohio, Michigan or otherwise, as well as the requirements imposed by the United States Department of Transportation regarding proper and safe operation. Independent Carrier warrants that his or her vehicles and equipment are in good repair and comply with all safety requirements of the state of operation and the United States Department of Transportation.
- c) Independent Carrier's vehicle and equipment shall be properly licensed and retain all federal and state licenses necessary to carry out services under this Agreement. Independent Carrier shall comply with all federal and state requirements and regulations at Independent Carrier's sole expense, including, without limitations, DOT drug and alcohol testing rules, regulations and requirements and full compliance with all DOT recordkeeping and record retention requirements. Said DOT records shall be maintained by Independent Carrier at Independent Carrier's regular place of business and shall be made available for review and inspection when requested.
- d) Independent Carrier also warrants that it/he/she has the necessary hauling authority, properly issued by all necessary local, state and/or federal transportation departments, including, without limitation, the state of operation, as well as the United States Department of Transportation.
- e) Independent Carrier shall be solely responsible for and shall pay all expenses incurred in the acceptance and performance of the assumed obligations under this Independent Carrier Agreement, as well as the services listed herein. In connection therewith, the Independent Carrier shall, in the sound and prudent exercise of his or her independent, sole and exclusive judgement, and subject only to such actual restrictions hereafter specified, perform the following:
  - i) Hire, pay supervise and control whatever labor he or she deems necessary for the performance of the services provided herein, including a fully-trained driver or drivers, provided that S&H is given sufficient notice to show that each driver has the appropriate licensing and experience to operate Independent Carrier's equipment;
  - ii) Maintain whatever records Independent Carrier desires, in addition to those required by law, government or rules, regulations or orders, or that may be from time to time required and over which S&H has no control;
  - iii) Select whatever legal route or routes are to be taken in performing Independent Carrier's contractual obligations, unless the job mandates a specific haul route as set by the Owner or General Contractor/Project manager;
  - iv) Garage, store, maintain and repair Independent Carrier's vehicles and equipment and purchase fuel and oil at places at Independent Carrier's own choosing;
  - v) Determine the hours that Independent Carrier will work per day within the limitations imposed by law and what days the Independent Carrier will work;

- vi) At any time whatsoever, Independent Carrier may reject any requested assignment at Independent Carrier's sole and absolute discretion;
  - vii) Independent Carrier assumes sole and exclusive responsibility for compliance with all economic, operational, safety, insurance and any other requirements imposed by federal, state, county, municipal or other law or regulatory body, relating to operations under this Independent Carrier Agreement. The Independent Carrier agrees to reimburse any and all costs incurred by S&H, including but not limited to the amounts of fines or penalties and costs of counsel, arising from any assertion or finding of lack of compliance with the laws and/or regulations described herein in respect to the operations provided under the terms of this Independent Carrier Agreement. Independent Carrier agrees that S&H may deduct any amounts due it hereunder from any monies otherwise owed to Independent Carrier, in full or partial payment of its obligation to reimburse S&H its costs as defined herein; and
  - viii) Independent Carrier shall pay all costs of operation of his or her vehicle(s) and equipment, including resident vehicle license, insurance, property taxes, fuel, oil, repairs and tolls and all other costs incident to ownership and operation of the vehicle(s) and equipment. Independent Carrier shall pay all license, permit and other fees and costs associated with the operation and ownership of the vehicle(s) and equipment.
- (f) Any breach of the obligations set forth herein shall be grounds for termination of this agreement as set forth in item 11 herein
- 6) **WORKERS' COMPENSATION, LIABILITY, CARGO and VEHICLE INSURANCE COVERAGE -** Independent Carrier shall maintain at Independent Carrier's sole expense, liability and auto insurance in such form(s) and amount(s) as S&H may require, but in no event less that the minimum amounts of insurance coverage hereinafter set forth.

The Independent Carrier shall carry and maintain at least the following types of insurance coverage:

- a) Workers' Compensation, including Employer's Liability, Stop Gap Coverage, with limits of at least One Million and 00/100 Dollars (\$1,000,000.00);
- b) Comprehensive general liability insurance, with limits of at least One Million and 00/100 Dollars (\$1,000,000.00);
- c) Comprehensive general auto liability, including underinsured and uninsured motorist coverage with limits at least One Million and 00/100 Dollars (\$1,000,000.00); and
- d) Insurance coverage for any Cargo damage or loss in the amount of One Hundred Thousand and 00/100 Dollars (\$100,000.00). This coverage must be All Risk Broad Form Motor Truck Cargo Legal Liability Coverage. The coverage provided under the policy shall have no exclusions or restrictions of any type that would foreseeably preclude coverage relating to cargo claims including, but not limited to, exclusions of unattended or unattached trailers, unattended or unlocked vehicles, theft, or for any commodities transported under this Agreement, refrigeration breakdown or lack of refrigerator fuel. Furthermore, if the commodity being hauled is refrigerated, refrigeration breakdown coverage will be provided and the Independent Carrier will honor and abide by the servicing requirements set forth in the insurance policy or endorsement. Furthermore, if the commodity being hauled is on a flatbed or similar open conveyance, that there be no exclusion for wetness, rust, corrosion or moisture.

Except for any higher coverage limits that may be specified herein, the insurance policies and financial responsibility shall comply with minimum requirements of the Federal Motor Carrier Safety Administration and any other applicable regulatory state agency. Nothing in this Agreement shall be construed to avoid Independent Carrier's liability due to any exclusion or deductible of any insurance policy or to limit Independent Carrier's liability for contribution and/or indemnification and defense of S&H.

Independent Carrier shall maintain, as required and at Independent Carrier's sole expense, workers' compensation coverage, either through a state funded program or as a self-insured employer. If Independent Carrier maintains workers' compensation coverage as a self-insured employer, Independent Carrier shall have Employer liability Coverage, Stop-Gap Coverage or Endorsement, with liability limits of at least One Million and 00/100 Dollars (\$1,000,000.00). If Independent Carrier is a sole proprietor or otherwise has no employees, subcontractors or helpers, Independent Carrier shall sign an affidavit confirming same and declaring that Independent Carrier is exempt from workers compensation coverage and shall complete all forms required by S&H confirming same. Independent Carrier shall, if Independent Carrier is a sole proprietor, obtain certification from the applicable state workers' compensation system confirming that Independent Carrier is exempt from workers' compensation coverage.

Independent Carrier shall furnish to S&H a certificate from any and all insurance carriers or state funded workers' compensation agencies showing the date(s) of expiration of any and all policies or coverages, limits of liability thereunder and providing that the insurance will not be canceled or changed until and unless S&H is given at least thirty (30) days prior written notice of same and then Carrier may only effectuate any cancellation or change upon prior written consent of S&H.

**THE INDEPENDENT CARRIER SHALL NAME S&H AS AN ADDITIONAL INSURED ON ANY AND ALL POLICIES OF INSURANCE PROVIDED HEREUNDER. COVERAGE MUST BE WRITTEN WITH AN INSURANCE CARRIER RATED A- OR BETTER AS RATED BY AM BEST COMPANY.**

In the event Independent Carrier shall fail to furnish and maintain such insurance coverage provided for hereunder, or in the event Independent Carrier shall fail to complete the necessary documents or provide that required certificates confirming coverage compliance, S&H shall have the right to investigate same. Independent Carrier shall pay the cost of any investigation and shall furnish information to confirm insurance coverage.

S&H shall have the right to withhold payment until such time as Independent Carrier maintains effective insurance coverage as provided for herein.

*UNDER NO CIRCUMSTANCES SHALL INDEPENDENT CARRIER BE DEEMED AN INSURED UNDER ANY POLICY OF INSURANCE COVERING S&H HAULING LLC, ITS EMPLOYEES OR REPRESENTATIVES, INCLUDING, WITHOUT LIMITATION, UNINSURED AND/OR UNDERINSURED MOTORIST COVERAGE.*

7. **RESTRICTIVE COVENANTS.** In consideration of the promises, and for other good and valuable consideration, the receipt of which and the sufficiency of which are hereby acknowledged, Independent Carrier agrees to be bound by the following restrictive covenants:

Independent Carrier has carefully considered the nature and extent of the restrictions upon him and the rights and remedies conferred upon S & H under this Agreement. Independent Carrier hereby acknowledges and agrees that the provisions of this Agreement are reasonable in time and territory and they are designed to eliminate competition which would otherwise be unfair to S & H. Independent Carrier further acknowledges that the restrictions do not stifle the inherent skill and experience of Independent Carrier. The restrictions are fully required to protect legitimate interests of S & H and they do not confer a benefit upon S & H disproportionate to any detriment to Independent Carrier.

B. Trade Secrets/Confidential Information. During the term of this Agreement, Independent Carrier may have access to, and become familiar with, various trade secrets and confidential information belonging to S & H. Trade secrets and confidential information include, but are not limited to, the following: (a) documents and

other information regarding S & H's methods, pricing and costs; (b) information pertaining to S & H's customers, including, but not limited to, identity, location, service requirements and charges to customers; (c) S & H's records, plans, business practices, computer programs and files; (d) any other aspect of S & H's business which S & H considers confidential or secret; or (e) documents, information and process data, associated with S & H's clients or projects. Independent Carrier acknowledges that such confidential information and trade secrets are owned and shall be continued to be owned solely by S & H.

C. Non-Solicitation of S & H Customers, Employees and other Independent Carriers. Independent Carrier will not, at any time, either directly or indirectly make known or divulge to any person, firm or corporation the names or addresses of any of the customers of S & H at the time Independent Carrier entered into the employ of S & H or with whom Independent Carrier has become acquainted after entering the employ of S & H. Furthermore, Independent Carrier will not, during the term of this Agreement, directly or indirectly, either for himself or for any other person, firm or corporation, call upon, solicit, divert, or take away or attempt to solicit, divert, or take away any of the customers or patrons of S & H or of any employees or other Independent Carriers of S & H. Independent Carrier also agrees to not directly or indirectly, personally or with any other employees, agents, or otherwise, on behalf of himself/herself or any other person, firm or corporation, solicit or cause any person under his control to solicit any employee or other Independent Carrier of S & H, to terminate his or her employment relationship with S & H.

D. Information. Independent Carrier will not, at any time, in any fashion, form or manner, either directly or indirectly, divulge, disclose, or communicate to any person, firm or corporation in any manner whatsoever any information of any kind, nature or description concerning any matters affecting or relating to the business of S & H, including, without limitation, the names of any of S & H's customers, its prices, or any other information concerning the business of S & H, its manner of operation, its plans, processes, work in process or any other data of any kind, nature or description, without regard to whether any or all of the foregoing matters would be deemed confidential, material, or important.

E. Records. All books, records, reports, computer disks, CD's, accounts and documents relating in any manner to S & H's business or customers, whether prepared by Independent Carrier or otherwise coming into Independent Carrier's possession, shall be the exclusive property of S & H and shall be returned immediately to S & H on S & H's request at any time.

F. Breach/Injunction. The parties hereby stipulate that, as between them, each of the foregoing matters are important, material and confidential, and gravely affect the effective and successful conduct of the business of S & H and its goodwill. Any breach of the terms of this section is a material breach of this agreement, from which Independent Carrier, or S & H, may be enjoined. In addition to any other remedies to which S & H may be entitled at law or in equity, S & H is entitled to injunctive relief for a breach of this Agreement. Independent Carrier shall also be liable to S & H for all damages, including, without limitation, compensatory, incidental, consequential and lost profit damages, which arise from the breach, together with interest, costs and attorney fees to collect such damages. Any lawsuit for breach may be brought in Lucas County, Ohio, which shall be deemed a proper venue.

G. Modification by Court. If for any reason any part of this provision is determined by any Court to be invalid or unenforceable, it is the intention of the parties that the restriction not be terminated, but amended to the extent required by the Court to make it valid and enforceable.

8) **INDEMNIFICATION** - Independent Carrier hereby assumes the entire responsibility and liability in and for any and all damage or injury of any kind or nature whatsoever to all persons, whether employees or otherwise,

and to all property, resulting from the execution of work provided for in this contract or occurring in connection therewith.

Independent Carrier further agrees to indemnify and save harmless S&H, its agents, servants, employees and representatives from and against any and all loss, expense, including attorney fees, damage or injury growing out of or resulting from or recurring in connection with the execution of the work herein provided for or occurring in connection with or resulting from the use by the Independent Carrier, his/her/its agents or employees, or any materials or equipment used in connection with the performance of Independent Carrier's duties arising hereunder.

In the event any such loss, expense, damage or injury, or if any claim or demand for such damages is made against S&H, its agents, servants, employees or representatives, S&H may withhold from Independent Carrier any payment due, or hereafter become due, under the terms of this contract, an amount sufficient in its judgment to protect and indemnify it from any and all such claims, expenses, including reasonable attorney fees, costs, loss, damage or injury, or S&H, in its discretion, may require the Independent Carrier to furnish a surety bond satisfactory to S&H guaranteeing such protection, which bond shall be furnished by the Independent Carrier within five (5) days after written demand has been made.

- 9) **TERMINATION** – This agreement may be terminated for any reason by S&H by giving Independent Carrier thirty (30) days written notice at the party's principal place of business.

In the event Independent Carrier sells his or her equipment, in the event Independent Carrier lets his or her insurance coverage lapse for any reason or the insurance coverage is terminated for any reason, or in the event Independent Carrier fails to fulfill its/her/their obligations under this Agreement, this Agreement shall terminate automatically, without notice to Independent Carrier, effective on the date of sale of equipment, date of lapse of insurance coverage or date of termination of insurance coverage or date of breach or failure to abide by obligations under this Agreement.

- 10) **ASSIGNABILITY** – Independent Carrier shall not assign this contract without prior written consent of S&H.

- 11) **SOLE AND EXCLUSIVE AGREEMENTS** – This Independent Carrier Agreement, in combination with a trailer lease agreement, if applicable to this carrier, supersede any and all other agreements, either oral or in writing, between the parties hereto and contains all the covenants and agreements between the parties with respect to their rights, duties and obligations towards each other. Each party to this Independent Carrier Agreement acknowledges that no representation, inducements, promises, or agreements, orally or otherwise have been made by any party, or anyone acting on behalf of any party, which are not embodied herein, and that no other agreement, statement or promise not contained in this Independent Carrier Agreement shall be valid or binding. Any modification of this Contract will be effective only if in writing and signed by each party.

- 12) **SEVERABILITY** – If any provision in this Independent Carrier Agreement is held to be invalid, void or unenforceable by a court of competent jurisdiction, the remaining provisions shall nevertheless continue in full force without being impaired or invalidated in any way.

- 13) **CHOICE OF LAW** – This Independent Carrier Agreement shall be governed by and construed in accordance with the laws of the State of Ohio.

- 14) **THE ENTIRE AGREEMENT** – This agreement contains the entire understanding of the parties. It may not be changed orally, but only by an agreement in writing signed by the party against whom enforcement of any waiver, change, modification, extension or discharge is sought.

IN WITNESS WHEREOF, the parties have duly executed this agreement this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

\_\_\_\_\_  
Independent Carrier

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

Title: \_  
\_\_\_\_\_

S&H Hauling LLC.

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

Title: \_\_\_\_\_

August 9, 2015

This agreement is written to define the responsibility of the dump truck owner to the State of Ohio in regards to filing certified payroll for work performed on sight for various highway projects.

When S&H hauling schedules you for a prevailing wage project we will invoice the customer a prevailing wage escalator and pay the trucking company the full amount of the escalator. It is then the sole responsibility of the truck owner to file the appropriate paperwork for certified payroll with the State of Ohio and follow all guidelines for wages set by the State of Ohio.

S&H Hauling will notify you at the time of scheduling that htha job is prevailing wage.

Please sign and return to our office as soon as possible. Your immediate attention to this is greatly appreciated.

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

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

**Title:** \_\_\_\_\_

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



## Broker Contact Information

COMPANY NAME	
STREET ADDRESS CITY, STATE, ZIP	
CONTACT PERSON	
OFFICE PHONE	
MOBILE PHONE	
HOME PHONE	
FAX NUMBER	
BILLING CONTACT	
BILLING PHONE	
EMAIL ADDRESS	

**\*\* PLEASE FILL THIS SECTION OUT IN DETAIL SO THAT WE CAN MORE ACCURATELY AND PROPERLY MATCH YOUR COMPANY AND EQUIPMENT WITH POTENTIAL WORK OPPORTUNITIES**

**EQUIPMENT (Trucks):**

Truck #	Size (#of axles)	Color	License Plate #	Steel or Alum Box	Attributes (See codes below)

**EQUIPMENT (Trailers):**

Trailer #	Size (#of axles)	Color	License Plate #	Steel or Alum Box	Attributes (See codes below)

**Attribute Codes (Please add all codes able for each truck/trailer)**

Rough = R  
 Owner Operator = OO  
 Spreader Box = SB  
 Swing Gate = SG  
 Apportioned = Appr  
 Asphalt Capable = ASPH

Flatbed = FB  
 Low Boy = LB  
 Van Trailer = V  
 Tanker = T  
 2 Way Wet Kit = 2WK

# Request for Taxpayer Identification Number and Certification

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

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

Print or type. See Specific Instructions on page 3.	<b>1</b> Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	<b>2</b> Business name/disregarded entity name, if different from above	
	<b>3</b> Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only <b>one</b> of the following seven boxes.	<b>4</b> Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
	<input type="checkbox"/> Individual/sole proprietor or single-member LLC	<input type="checkbox"/> C Corporation
	<input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____	<input type="checkbox"/> S Corporation
	<input type="checkbox"/> Other (see instructions) ▶ _____	<input type="checkbox"/> Partnership
	<input type="checkbox"/> Trust/estate	<input type="checkbox"/> Trust/estate
<b>5</b> Address (number, street, and apt. or suite no.) See instructions.	Requester's name and address (optional)	
<b>6</b> City, state, and ZIP code		
<b>7</b> List account number(s) here (optional)		

## Part I Taxpayer Identification Number (TIN)

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

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

<b>Social security number</b>									
				-			-		
<b>or</b>									
<b>Employer identification number</b>									
				-					

## Part II Certification

Under penalties of perjury, I certify that:

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

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

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

## General Instructions

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

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

## Purpose of Form

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

- Form 1099-INT (interest earned or paid)

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

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

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