



185 Welton Street, Hamden, CT 06517
(203) 787-CARS (2277) (203) 787-6564 fax
info@centralaa.com www.centralaa.com

DEALER APPLICATION PACKAGE

INSTRUCTIONS / CHECKLIST

Please fill out completely (type or print clearly) and return to us via fax with all other required documentation. **Mail or bring to the sale with you the originals with original signatures.** We can get the process started with fax copies but we do ultimately need the originals for our files. Thank you.

Checklist

- ___ Dealer Registration Application
- ___ Auction Terms and Conditions
- ___ Auction Trading Policies
- ___ Bank Reference Request Form
- ___ Authorized Representative Letter (if applicable)
- ___ State of Connecticut Sales Tax Certificate
- ___ Federal Tax Form W9
- ___ Copy of Voided Business Check
- ___ Copy of Dealer's License
- ___ Copy of Driver's License (including all authorized representatives)



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DEALER REGISTRATION APPLICATION

Company Name _____ DBA _____

Address _____

City _____ State _____ Zip _____

Mailing Address (if different) _____

City _____ State _____ Zip _____

Dealer License # _____ State _____ Federal Tax ID # _____

State Sales Tax Exemption # _____

Business phone # _____ Cell phone # _____

Fax # _____ Email address _____ Website _____

Sole Proprietor Partnership Corporation LLC

Form of Payment Preferred: Cash Company check

Month / year business opened _____ / _____ New Car Dealer _____ Used Car Dealer _____

If new cars, type of franchise _____ Factory Dealer Number _____

BANK REFERENCE

Dealership Bank Name _____ Since _____

City _____ State _____ Account # _____

Contact Person _____ Phone # _____

Email _____

OWNERS OR OFFICERS

Print Name _____ Social Security # _____
Residence phone _____ Position/Title _____
Residence address _____
City _____ State _____ Zip _____
Do you ___ Own ___ Rent Years in Current Residence _____ % Ownership _____
Drivers License # _____ State _____

Print Name _____ Social Security # _____
Residence phone _____ Position/Title _____
Residence address _____
City _____ State _____ Zip _____
Do you ___ Own ___ Rent Years in Current Residence _____ % Ownership _____
Drivers License # _____ State _____

Print Name _____ Social Security # _____
Residence phone _____ Position/Title _____
Residence address _____
City _____ State _____ Zip _____
Do you ___ Own ___ Rent Years in Current Residence _____ % Ownership _____
Drivers License # _____ State _____

Print Name _____ Social Security # _____
Residence phone _____ Position/Title _____
Residence address _____
City _____ State _____ Zip _____
Do you ___ Own ___ Rent Years in Current Residence _____ % Ownership _____
Drivers License # _____ State _____

AUCTION REFERENCES

Auctions you do business at

Auction Name _____ City _____ State _____ Auction ID _____ Since _____
Auction Name _____ City _____ State _____ Auction ID _____ Since _____
Auction Name _____ City _____ State _____ Auction ID _____ Since _____

BUSINESS REFERENCES

Businesses where you have credit

Company Name _____ City _____ State _____ Phone _____ Since _____
Company Name _____ City _____ State _____ Phone _____ Since _____
Company Name _____ City _____ State _____ Phone _____ Since _____

Name of Insurance Company _____
 Policy # _____
 Name of Insurance Agency _____ Contact person _____
 Address _____
 City _____ State _____ Zip _____
 Phone # _____ Fax # _____ Email _____

Upon approval to conduct business at Central, Inc., applicant agrees to the Auction Terms & Conditions, as well as the Auction Trading Policies and arbitration rules of Central, Inc., copies of which have been received, read and understood. I / we, as authorized agents of the applicant, hereby authorize Central, Inc. to obtain credit reports and / or other credit information pertaining to the applicant from third party providers on an ongoing basis as Central, Inc. deems appropriate. In addition, applicant hereby authorizes Central, Inc. to send information by facsimile and / or email, such as, but not limited to upcoming sales, market reports, inventory lists, etc. If applicant wishes to no longer receive such faxes and / or emails, applicant agrees to provide Central, Inc. with such request in writing.

Owner / Officer Signature _____ Date _____

Print Name and Title _____

Owner / Officer Signature _____ Date _____

Print Name and Title _____

PERSONAL GUARANTY

The undersigned personally guaranties Dealer's payment and performance under the Auction Terms and Conditions and all transactions by Dealer taken pursuant thereto.

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

This personal guaranty shall bind the respective heirs, executors, administrators and assigns of the undersigned, and shall inure to the benefit of Central, Inc., its successors, assigns and subrogees.

I / we hereby authorize Central, Inc. to obtain my / our personal credit reports and / or other credit information from third party providers on an ongoing basis as Central, Inc. deems appropriate.

Where there is more than one signatory to this personal guaranty, each signatory shall be jointly and severally liable under this personal guaranty.

IN WITNESS WHEREOF, the undersigned has (have) executed this personal guaranty this _____ day of _____, 20_____.

 Owner / Officer signature as individual

 Printed name of signatory

 Owner / Officer signature as individual

 Printed name of signatory



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AUCTION TERMS AND CONDITIONS

In consideration of Central, Inc. aka Central Auto Auction, fka Central Auto Exchange, hereinafter referred to as CAA or Auction, allowing an automobile dealer or an automobile dealer's Authorized Representative(s), as defined below (in either instance, the "Dealer"), to purchase and / or sell motor vehicles at CAA's auction facilities (the "Auction"), Dealer, as purchaser or seller, as applicable, agrees to the following terms and conditions ("Auction Terms and Conditions"):

1. CAA as Consignee. All vehicles delivered to the Auction by Dealer for sale at the Auction ("Consigned Vehicle") are delivered on consignment by Dealer for CAA to sell to other dealer patrons on behalf of Dealer. CAA is a service company that merely performs an auction service and does not purchase or sell or take title to Consigned Vehicles. Rather, CAA facilitates transfers of ownership between Dealer and other dealer patrons of the Auction. CAA reserves the right to refuse to do business with any Dealer in CAA's sole discretion.
2. Dealer Eligibility and Applicable Rules. By participating as purchaser or seller in any sale at the Auction, Dealer represents that it is: (a) licensed in one or more states, or under the similar laws of a country outside the United States, to sell motor vehicles; (b) registered with CAA; and (c) subject to the Auction Terms and Conditions contained herein and other applicable auction rules, including but not limited to any local auction rules, as a condition of doing business at the Auction. Dealer's application for registration with CAA shall constitute (1) authorization to CAA to investigate Dealer's (including its principals) credit history, and (2) authorization to release any information whatsoever regarding Dealer to any other automobile auction, or vehicle finance companies, including but not limited to Automotive Finance Corporation (AFC). Dealer agrees to execute any documents required by any bank or financial institution to release financial information to CAA. While CAA endeavors to operate according to uniform rules and procedures where possible, the Auction Terms and Conditions shall govern all transactions.
3. CAA Card. Upon approval by CAA of the Dealer Application submitted to CAA, CAA will open an account for Dealer ("Account") and Dealer shall be issued a photographic identification card ("CAA Card") authorizing Dealer to purchase and sell Consigned Vehicles at the Auction. Dealer's Application and subsequent use of the CAA Card at any CAA Dealer Kiosk or customer service counter or auction block represents Dealer's agreement to the Auction Terms and Conditions and agreement to pay any amounts due CAA as a result of such use of the CAA Card.
4. Sale Procedure. Unless the seller designates the sale as an "if" sale, all sales will be consummated when the auctioneer's hammer falls, with the auctioneer calling out the purchaser's bid badge number and the block clerk recording that sale and all the specific terms thereof. "If" sales shall be final and binding only when the highest bid is accepted by the seller and recorded or a subsequent offer or counteroffer is accepted and recorded. Seller must accept "if" bids by 5 p.m. sale day. If seller does not accept "if" bids by 5 p.m. sale day, buyer may at his discretion withdraw his bid. A Dealer, as seller or purchaser, will be bound by the recording of the purchase and sale and the terms thereof, as orally announced to such parties. Audio and / or video recordings of the bidding process if available may be relied upon at CAA's discretion in the case of a dispute. The buyer agrees that he has examined the vehicle described on the block receipt and accepts it in its present condition.
5. Service fees. Dealer agrees to pay all posted and / or customary fees and charges of CAA for services rendered in connection with the purchase and sale of Consigned Vehicles, including, without limitation, seller fees, purchaser fees, entry fees, transportation fees, storage fees, NSF check fees, title attached fees, cleaning fees and other customary fees and charges, each as applicable. Dealer further agrees to reimburse CAA for all fees and charges paid by CAA in connection with the transfer of title of Consigned Vehicles.

6. Use of Auction. All purchase and sale transactions originating and / or consummated at the time a Consigned Vehicle is on the Auction premises shall be completed through CAA with Dealer responsible for the appropriate fees.
7. Payment Terms. All Consigned Vehicles purchased by Dealer must be paid for, and all CAA transaction fees and charges paid, on day of sale. CAA may set off from amounts it owes Dealer, whether based on proceeds of sales or otherwise, any amounts Dealer owes CAA. Further, CAA may retain possession of any vehicles owned or controlled by Dealer and / or withhold title documents until all NSF checks, related service charges or any other amounts owed by Dealer to CAA have been paid. With each and every payment to CAA by check or draft, by or on behalf of Dealer, Dealer represents and warrants (regardless of whether Dealer is the drawer of the check or draft) that, at the time of issuance of the check or draft and at the time such check or draft may be presented for payment, the account upon which such check or draft is drawn contains then available funds sufficient for payment of that check or draft. Any checks and / or drafts returned for non-sufficient funds ("NSF") must be settled and replaced immediately with cash or certified funds to prevent collection action. Upon return of any NSF check or draft, a service charge will be imposed and must be paid. Thereafter, CAA will review Dealer's financial ability and may in its discretion require that any future transactions be strictly cash. Dealer shall not under any circumstance stop payment on a check or refuse to honor a draft. Dealer shall pay all legal costs, including, without limitation, attorney fees and court costs, necessary for CAA to collect any monies owed to CAA by Dealer. Dealer also agrees that the title and ownership of such vehicle with all its equipment shall remain in the name of the Seller until any check given for the sale price of said vehicle or any part of the same, has been honored and paid in full.
8. Mileage Discrepancies. The seller will be responsible for all mileage discrepancies, without time limitation, and agrees to repurchase any vehicle with a mileage discrepancy at the demand of the Auction for its purchase price including all repairs and expenses within 10 days of written notification from the Auction.
9. Alternate Block Invoice / Yard Deals. The Buyer and Seller agree that, for the purpose of this sale, CAA, at its discretion, may issue an "Alternate Block Invoice" or a "Yard Deal – As Is Invoice." Buyer and / or Seller agree to file all required forms of CAA if an Alternate Block Invoice or a Yard Deal - As Is Invoice is issued. Further, the Buyer and Seller agree that the Alternate Block Invoice or a Yard Deal – As Is Invoice is as binding on them as if a Bill of Sale was issued. Buyer and Seller shall further hold harmless CAA for any non-disclosure of odometer statement on the short form Alternate Block Invoice or a Yard Deal – As Is Invoice.
10. Security Interest. In order to secure final payment of any indebtedness owed to CAA arising out of the sale of a Consigned Vehicle purchased by Dealer at the Auction, Dealer hereby grants to CAA a security interest (including a purchase money security interest where applicable) in any such Consigned Vehicle, together with all additions, accessions, accessories and replacements, and proceeds thereof, which security interest shall continue until all funds are collected with respect to such sale. Dealer authorizes CAA to prepare and file a financing statement for such Consigned Vehicle without Dealer's signature being required thereon. If requested, Dealer agrees to sign any such financing statement in person at the Auction. CAA's security interest in any vehicles is assignable to any auction, subsidiary or other affiliate of CAA, including but not limited to, AFC.
11. Warranties Regarding Title. Dealer covenants, guarantees and warrants that with respect to each Consigned Vehicle consigned by Dealer for sale through CAA: (a) title to the Consigned Vehicle will be transferred valid and free from all defects, liens and encumbrances; (b) Dealer has the right and power to sell and transfer title to the Consigned Vehicle; and (c) Dealer will defend title against all claims and demands of any person.
12. Signature on File. Dealer authorizes CAA to place the following legend "Signature on File" on any Bill of Sale issued by CAA for the purchase or sale of any motor vehicle in which the Dealership is either the seller or the purchaser, and accordingly will be bound by the terms and conditions of any and all motor vehicle purchases or sales made by Dealership at CAA.
13. Power of Attorney. Dealer authorizes Central, Inc.'s authorized agents to sign titles, bills of sale, mileage statements and any and all other documents required to effectuate the purchase and / or sale of any and all vehicles purchased or sold by said Dealer on Dealer's behalf.
14. Vehicle Identification Numbers. No Consigned Vehicles will be offered for sale without a proper vehicle identification number plate and second point of ID. CAA reserves the right to refuse to sell any Consigned Vehicle on which the vehicle identification number plate appears marred or in any way altered or any Consigned Vehicle not originally manufactured for sale in the United States (typically but not limited to European or Canadian conversions).
15. Auction Trading Policies. Consigned vehicles shall be sold in accordance with the Auction Trading Policies, a current written description of which Dealer acknowledges was provided to Dealer with these Auction Terms and Conditions, and which are incorporated herein by reference and made part of the Auction Terms and Conditions as if set forth herein in full.

16. **Warranties by CAA.** CAA is neither responsible for the accuracy of odometer mileage on the Consigned Vehicle nor the information contained in the odometer mileage statement. CAA does not make or guarantee any warranty, express or implied, including, without limitation, warranties of merchantability or fitness for a particular purpose, plates, service policy, vehicle history or condition, year of manufacture or mileage with respect to any Consigned Vehicle. CAA, furthermore, disclaims the accuracy of any market information provided to Dealer through its computerized system or otherwise, or markings on windshields (year, mileage, etc.) which market and vehicle information is provided as a courtesy to Dealer only. CAA may offer a title warranty issued by Auto Auction Insurance Agency or others. If so, CAA's liability in this respect will be strictly limited by the limits of the policy that may be in effect. A copy of the terms and conditions of the coverage which may be in effect is available to Dealer upon request.
17. **Delivery of Vehicle.** Delivery of a Consigned Vehicle purchased by Dealer at the Auction to the possession of Dealer before: (a) final payment is received by CAA; or (b) a valid certificate of title for the Consigned Vehicle has been delivered to Dealer, is solely for the convenience of Dealer, and no title or ownership interest is conveyed or is intended to be conveyed to Dealer until both of these conditions have been met. Dealer is liable for all expenditures or any mileage on, or damage to, a Consigned Vehicle occurring after the Consigned Vehicle is purchased by and delivered into Dealer's possession but before title is conveyed to Dealer. Neither CAA nor the selling Dealer shall be liable for any cost of repairs or other costs incurred by purchasing Dealer in the event title is not delivered and the purchasing Dealer returns the Consigned Vehicle. CAA shall not be liable for titles mailed and not received by the Dealer.
18. **Risk of Loss.** CAA shall not be liable nor responsible for acts of God, fire, theft, collision, vandalism, mechanical breakdown or any other damage sustained to any Consigned Vehicle while on or off the Auction premises or while being transported to or from Auction by CAA or while being worked on by CAA. Dealer shall maintain such insurance on vehicles in CAA's possession as Dealer in its sole discretion shall determine, it being understood that CAA assumes no liability for loss, damage or mechanical failure incurred while vehicles are in the possession of CAA. Selling dealer is fully responsible for its vehicles unless and / or until they are sold, at which point purchasing dealer assumes full responsibility for said vehicle. For the purposes of this section, sold means when the auctioneer's "hammer drops."
19. **Indemnity.** Dealer shall indemnify, defend and hold harmless CAA, it's affiliates, directors, officers, agents and employees, from and against any liability, loss, damage, cost, expense, claim, suit or demand, including, without limitation, attorney's fees and other legal costs, resulting from, arising out of or connected with, directly or indirectly, any of the following: (a) purchase and sale of Consigned Vehicles, including, without limitation, title services provided by CAA, odometer mileage, odometer mileage statements, breach of Dealer's warranty of title, or alleged misrepresentations of a Dealer regarding vehicle title, history, or condition; and (b) breach by Dealer of any other of these Auction Terms and Conditions.
20. **Dealer's Representations Regarding Taxes.** Dealer certifies that Dealer holds a certificate, license or other permit, issued by the sales tax authority of the state or province, and if necessary locality, of Dealer's automobile business or businesses which certificate, license or permit exempts Dealer from the payment of sales tax with respect to the purchase of Consigned Vehicles and bears the number or numbers set forth in the Dealer Application. Any Consigned Vehicles purchased by Dealer at the Auction are purchased for resale in the form of tangible personal property in the regular course of business and are of the sort usually purchased by the Dealer for resale. In the event that the property is used for any purpose other than for resale Dealer will pay directly to the proper taxing authorities such sale or use tax as may then accrue and be due and payable.
21. **Dealer's Representations Regarding Financial Information.** Dealer further represents and warrants that the financial and other factual information contained in the Dealer Application is true, complete and accurate. Dealer authorizes an investigation of Dealer's credit history and any other history deemed necessary by CAA, including, without limitation, Dealer's lending institution accounts listed in the Dealer Application. Dealer shall notify CAA immediately of: (a) any change of its principal financial lending institutions; or (b) any other material changes in the financial or other information contained in the Dealer Application, including, without limitation, a change of ownership interest(s) in the Dealer whereby more than 10% of such interest is transferred by sale, purchase, gift, assignment or otherwise.
22. **CAA's Duties / Dealer's Guarantee.** CAA agrees to perform the following actions with respect to Consigned Vehicles: (a) facilitate the purchase and sale of Consigned Vehicles and complete and execute on behalf of Dealer papers conveying title, including endorsement of the certificate of title, odometer statements, bills of sale and other similar documents in connection with the sale of all Consigned Vehicles; and / or (b) complete and execute on behalf of Dealer checks and / or drafts in connections with the purchase or sale of Consigned Vehicles. The authority of the Authorized Representatives shall continue in full force and effect until terminated by Dealer in writing actually received by CAA. New or additional representatives of Dealer must be authorized by Dealer in writing delivered in advance to CAA. Dealer guaranties, as principal, all transactions made at the Auction by



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AUCTION TRADING POLICIES

GENERAL POLICIES

1. Only Dealers complying with Motor Vehicle regulations of their registry may attend the Auction. Each Dealer must be registered with us in order to buy or sell. All changes of ownership, authorized representatives, banking facilities, addresses and telephone numbers must be noted and recorded with our office at time of change. The licensed and registered Dealer is responsible for all business transacted under the company name. No retail customers allowed. This sale is for licensed and registered Dealers only. Unauthorized persons are not allowed on Auction premises. Any violation of these policies could result in temporary or permanent revocation of all trading privileges.
2. No one under the age of 16 is allowed on the Auction grounds.
3. Dealer ID Cards must be used to enter Auction grounds.
4. Any and all vehicles purchased and / or sold on Auction premises must be reported and transferred through the office.
5. After buying a car with a drive, determining that it was represented accurately and paying for it, the unit becomes "AS-IS," the property of the buyer. Any accepted adjustment automatically makes the transaction an "AS-IS" transaction. Any yard sale or any sale other than a block sale is "AS-IS." Any stipulations, promises, or guaranties made between the buyer and seller must appear in writing on the "Bill of Sale" before it may become part of the transaction. The Auction assumes no responsibility for verbal commitments. Any yard sale must be reported to the office and is strictly between buyer and seller and is not binding on either side until the sale is consummated. The Auction will not become involved in any arbitration procedures or disputes as it pertains to yard sales. All sales cancelled by mutual agreement must be reported to the office.
6. The Auction does not guarantee the year of any house trailers, recreational vehicles, antiques, motorcycles, reconstructed vehicles, boats, quads, etc.
7. Satisfy yourself before settlement, as the Auction will not become involved in any subsequent dispute.
8. All vehicles must be paid for within 45 minutes of purchase, i.e. when the hammer drops. Payment must be made by approved company check, cash or credit card if applicable. No personal checks. Each vehicle purchased requires a separate check, unless prior arrangements have been made.
9. No vehicle is permitted to leave the Auction premises unless it is accompanied by a block receipt for 10 minute test drive or a gate pass.
10. We try to render the best possible service to each customer. Tipping could spoil the service and therefore is prohibited.
11. No vehicle will be offered for sale without serial number plate and second point of ID. The Auction reserves the right to refuse the sale of any vehicle on which the vehicle identification plate appears marred or in any way altered.
12. Buyer should check vehicles to make sure odometer is working. Discovery of inoperable odometers must be reported to arbitration within the allotted arbitration time limits.

13. All sellers will be required to take back a vehicle with an odometer and / or mileage problem regardless of arbitration limitations and without time limitations.
14. Auction assumes NO responsibility for, nor guarantees, the accuracy of odometer readings. This sale is solely a transaction between buying and selling dealers.
15. Buyer is responsible for verifying VIN, model, year and mileage on all purchases before leaving the Auction.
16. It is the seller's obligation to correct, or cooperate with Auction in correcting, any errors made by the Auction as to announced conditions, as well as windshield markings and clerical errors to paperwork.
17. The Auction does not guarantee any warranty books or plates and will not become involved with any warranty issues.
18. The Auction will not be responsible for administrative and clerical errors.
19. Marking windows is a courtesy. It is your responsibility to check vehicles for accuracy.
20. Occasionally "if" bids are accepted by Auction personnel on behalf of dealers who do not have a representative at the auction, or by selling dealer. All "if" bids must be converted to sales by 5:00 p.m. on sale day; buyers are bound until that time. Negotiated prices on vehicles are not binding until accepted by both parties. After 5:00 p.m. on sale day, "if" bids are subject to cancellation at the buyer's discretion. "If" bids that are converted to sales need to be settled on the next business day by 5:00 p.m. or a \$100 late fee will be added to the invoice. **Note:** On converted green light "if" bids, the buyer will have until 4:00 p.m. the next business day to check the vehicle and arbitrate if necessary. The arbitration period will end at 4:00 p.m. After that time the vehicle becomes the as-is property of the buyer and, if not settled by 5 p.m., a \$100 late fee will be added to the invoice.
21. Any vehicle that is left on the Auction premises for more than ten (10) days after the auction will be considered abandoned and will be towed off Auction premises by an independent contractor. Vehicles purchased on Tuesday must be removed from the Auction premises by the following Friday at 5:00 p.m. or storage of \$10 per calendar day will be charged.
22. Any vehicle that is sold without title present must announce title attached. The selling dealer has 14 days to turn title into the Auction. If title is not turned in by 5:00 p.m. on the 14th day, buyer at buyer's option may elect to return vehicle to the Auction and cancel sale. **BUYER BEWARE – DO NOT INVEST MONEY IN ANY ABSENT TITLE VEHICLE UNTIL THE TITLE IS IN YOUR POSSESSION. THE AUCTION WILL NOT BE RESPONSIBLE FOR IMPROVEMENTS, REPAIRS, AND TRANSPORTATION ON ANY VEHICLE THAT IS TITLE ATTACHED. VEHICLES MAY NOT BE RETURNED TO THE AUCTION IF THE AUCTION HAS POSSESSION OF TITLE OR IF TITLE HAS BEEN FORWARDED TO BUYER BY THE AUCTION.**
23. A service fee of \$100.00 will be applied to ALL checks returned for any reason. **NO EXCEPTIONS.**
24. In the event of a dispute, the Auction will interpret these trading policies as well as interpret the Auction Terms and Conditions. The Auction's interpretation will be final, and is binding and non-appealable.
25. The Auction makes the final decision in all arbitration rulings, which is binding and non-appealable.
26. In the event of a dispute involving any item that is not addressed in these Auction Trading Policies and / or in the Auction Terms and Conditions, the dispute will be resolved and decided by the Auction in its sole discretion, in which case the Auction's decision will be final, binding and non-appealable.
27. The Auction reserves the right to void any transaction and to refuse service to anyone.
28. All vehicles leaving the Auction are subject to search at the exit gate.
29. All vehicles registered at the Auction are subject to inspection by Auction inspectors, Connecticut Department of Motor Vehicles, the National Auto Theft Bureau and other appropriate law enforcement authorities.

SELLING LIGHT SYSTEM

Green light = “OK”

Sold with a drive. Mechanically sound. No single defect in engine or driveline which exceeds \$500.00 to repair.

Yellow light = “Listen”

Sold with a drive except for announced defects, such as:

- Any single defect in engine, transmission, rear end, or drive line, which costs \$500.00 or more to repair.
- Frame damage or excessive rust on frame or floors, repaired or not
- Cracked blocks, repaired or not
- Salvage, rebuilt or other “branded” titles
- Private party in chain of title, C of O / MSO, no title, repo papers, letter of correction
- Connecticut lost title forms

Red light = “AS-IS”

Sold subject to any and all defects except for mileage discrepancies, damaged or excessively rusted frames or floors (repaired or not) or cracked engine block (repaired or not).

Orange light = “Title Attached”

Title to vehicle not present. Seller has 14 days to produce title.

REQUIRED ANNOUNCEMENTS

1. Title attached (title absent)
2. Vehicles over 100,000 miles and / or TMU
3. Insurance, salvage, rebuilt or other “branded” titles
4. Private party/C of O/MSO/no title/repo papers, letter of correction
5. Frame damage or excessive rust on frame or floors, repaired or not. Does not include radiator support except on current model year with under 12,000 miles, in which case it must be announced.
6. Flood vehicles
7. Any single defect in driveline which exceeds \$500 to repair
8. Lemon law buy backs
9. Service vehicles, i.e. taxi, police, municipal, etc.
10. Cracked engine block, repaired or not
11. Engine modifications
12. Altered / modified suspension

MUST BE SOLD “AS-IS”

1. Absolute vehicles
2. Salvage and / or insurance title
3. Vehicles over 100,000 miles and / or TMU
4. All vehicles less than \$2,500
5. Inoperable vehicles
6. Frame damage or excessive rust on frame or floors, repaired or not
7. Service vehicles, i.e. taxi, police, municipal, etc.
8. Cracked engine block, repaired or not
9. Yard sales or any other off block transaction
10. Engine conversions or engine modifications
11. House trailers, boats, off-road vehicles, dirt bikes, motorcycles, quads, etc.
12. Altered / modified suspension

ANY PRICE ADJUSTMENT AUTOMATICALLY MAKES THE SALE AN “AS-IS” TRANSACTION.

ANY YARD SALE OR ANY OFF THE BLOCK SALE IS AN “AS-IS” TRANSACTION.

ARBITRATION POLICY

If the vehicle you purchased was not properly represented, you should file an Arbitration Request form at the arbitration window. Arbitration Request forms must be filed within 60 minutes of the end of the sale in order for the Auction to arbitrate. **Time is of the essence.** Wait to get a decision before leaving the Auction.

X, I, D and M group vehicles may not be arbitrated for *any reason*, including frame, TMU, etc.!

Frame policy

- Frame damage from normal use (scratches, jack / lift marks) is NOT arbitratable. Frame damage resulting from tie downs or transportation is arbitratable on the sale day only in accordance with normal arbitration time limits. Altered frames on non-factory bodies such as limousines, plows and hitches are NOT arbitratable. Unannounced frame damage or excessive rust on frame or floors, repaired or not, must be reported to the Auction as soon as possible and the vehicle returned for inspection within two (2) days from date of purchase.
- Radiator support damage is NOT arbitratable, with the exception of current model year vehicles with less than 12,000 miles.

Odometers

- Not-actual mileage must be announced if the odometer is inoperable or not readable.
- Not-actual mileage must be announced if the vehicle has or ever had a mileage discrepancy
- An inoperable odometer must be arbitrated on the day of the sale in accordance with normal arbitration time limits.
- The seller of any vehicle that has an unannounced odometer discrepancy will be required to repurchase the vehicle regardless of elapsed time or circumstance in addition to transportation expenses.
- Any vehicle odometer reading only in kilometers must be announced.

Branded titles

The seller is responsible to repurchase any vehicle sold with an unannounced title history (salvage, flood, reconstructed or manufacturer's buy back) for seven (7) days from day of sale.

Flood Vehicles

Any vehicle with damage resulting from a flood or submersion in any type of liquid and for which was not announced must be reported to Auction as soon as possible and the vehicle returned for inspection within two (2) days from date of purchase.

Yard Sales

Yard sales are strictly between the buyer and seller and not binding on either until the Sale is consummated with a signed auction bill of sale. The Auction will not be involved with mechanical defects. Yard Deals are "AS-IS" sales.

Imports, Safety and Emissions

Only vehicles manufactured to U.S. specifications may be sold at this auction. No Canadian paperwork. No gray market vehicles. The Auction does not guarantee the operation of ABS systems, air bags, or any other Federal or State required safety system. In addition, the Auction does not guarantee the operation of any Federal or State required emissions equipment, or that any vehicle will meet any emission standard or pass any emissions test.

Warning Lights

Check engine, air bags, A.B.S., S.R.S., T/C, brakes, oil, temp, or any and all other warning lights are **not grounds for arbitration.**

Not Subject to Arbitration

- Any visible item
- Minor drive line noise; any driveline noise in Chrysler, Dodge or Jeep products
- Any single defect to driveline that costs \$500 or less to repair
- U joints; CV joints; wheel bearings; noisy exhaust systems; any engine accessories, i.e. power steering pump, water pump, A/C compressor, belt tensioners, smog pumps, etc.; minor blow-by; lifter noise; upholstery; headliners; mats and trim; replaced, straightened or refinished sheet metal; springs and shocks; any suspension item, altered, modified or not; any steering system item; steering racks; cars needing minor adjustments or tune ups; leaky gaskets or seals (except rear main engine seal and front transmission seal)
- Any broken and / or damaged glass
- Check engine, ABS, SRS or any other light
- Inoperable or missing airbags
- Inoperable A/C
- Accessories, i.e. power windows, power locks, cruise control, radio, cassette deck, CD player, etc.
- Missing items, i.e. spare tire, jack, tools, etc.
- Information contained on any EDVH reports

X, I, D and M group vehicles may not be arbitrated for *any reason*, including frame, TMU, etc.!

Unacceptable Titles

Titles with the following defects will not be accepted:

- Alterations / erasures / white-out
- Wrong digits / incorrect VIN on title
- Improper reassignments
- Missing forms / signatures
- Mileage discrepancies greater than 200 miles
- Canadian or other foreign paperwork

Security

Our security personnel have been instructed to randomly stop and ask individuals at the Auction for their dealer card. Please do not take offense if you are asked. This procedure is for the benefit of all legitimate dealers. Dealers are responsible for their employees and their drivers.

Theft Policy

Whereas ownership of vehicles or their accessories are never transferred to the Auction, the Auction does not assume responsibility for any theft of same. The titled owner of the stolen or damaged property must make claim to his own insurance company if he so desires. Cars left on the Auction premises are left at owner's request and risk. The Auction shall not be held responsible for loss or damage, even though the keys and the vehicle may be placed in the Auction's care, custody and / or control.

The Auction Trading Policies and Auction Terms & Conditions are subject to change at any time. By participating at this Auction, Dealers agree to be bound by the most current version of the Auction Terms & Conditions and Auction Trading Policies, as well as signs and notices that may be posted throughout the Auction facility.



185 Welton Street, Hamden, CT 06517
(203) 787-CARS (2277) (203) 787-6564 fax
info@centralaa.com www.centralaa.com

BANK REFERENCE REQUEST FORM

To (Bank Officer) _____, (Name of Bank) _____,

Your bank has been designated by the auto dealer signing below as their principal depository and banking reference. It is our procedure to secure ratings on the checking accounts used by the Dealers that do business with us. We would appreciate it if you would fill in the following information:

Regular Checking Account Since _____ Account # _____

The subject is

- A valued customer with good reputation and financial responsibility
 Honest and reliable but short in capital
 A new customer – our experience is limited

The account is

Satisfactory Unsatisfactory

Monthly average balance (last 12 months) _____

Issue Insufficient Checks

Does – How many _____ Does not

Above information supplied by _____
Print Name Authorized Signature

We have enclosed a return envelope for your convenience and we thank you for your cooperation.

Very truly yours,

Tori Richnavsky
Central Auto Auction
Credit Department

I hereby grant permission for an authorized bank employee to release the necessary credit information to Central, Inc. The information submitted above will be treated as confidential.

Name of Dealer

Signature Date

Address of Dealer

Print Name and Title



185 Welton Street, Hamden, CT 06517
(203) 787-CARS (2277) (203) 787-6564 fax
info@centralaa.com www.centralaa.com

AUTHORIZED REPRESENTATIVE LETTER

Dealership Name _____ Auction ID # _____

Address _____

We wish to authorize and register, as of the date listed below, the following person as an Authorized Representative of the Dealership.

Printed Name of Representative _____ Email Address _____

Home Address _____

City _____ State _____ Zip _____

Home Telephone _____ Cell Telephone _____

Driver's License Number _____ Expiration Date _____ State _____

Social Security Number _____

Representative's Signature _____

The Representative is authorized to buy and sell automobiles for the Dealership and, in connection therewith, to execute company checks if applicable and any other necessary instruments or documents on behalf of said Dealership until such time as the Dealer provides written notice of termination of authorization, via a Representative Removal or Termination Letter executed by Dealer. The Dealer further guaranties performance of all obligations and transactions of such Authorized Representative on its behalf and agrees to indemnify and hold harmless Central, Inc. including their agents and affiliates from all loss and / or expense caused by said Dealership's Authorized Representative's actions. This guaranty includes but is not limited to losses from dishonored checks or drafts, defective titles, and false or inaccurate Odometer Mileage Statements as well as any expense incurred in attempting to collect such losses, including attorney fees.

Sworn and subscribed before me on this _____ day of _____, 20____.

Dealer Signature _____

Printed Name / Title _____

Notary Public
Commissioner of the Superior Court / Justice of the Peace

Date _____

My commission expires on _____.



STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES

SALES & USE TAX RESALE CERTIFICATE

Issued to (Seller)

Address

I certify that Name of Firm (Buyer) is engaged as a registered

Street Address or P.O. Box No.

City State Zip

- () Wholesaler
- () Retailer
- () Manufacturer
- () Lessor
- () 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, ingredients or components of a new product to be resold, leased, or rented in the normal course of our business. We are in the business of wholesaling, retailing, manufacturing, leasing (renting) the following:

City or state	State Registration or I.D. No.	City or State	State Registration or I.D. No.
_____	_____	_____	_____
City or state	State Registration or I.D. No.	City or State	State Registration or I.D. No.
_____	_____	_____	_____
City or state	State Registration or I.D. No.	City or State	State Registration or I.D. No.
_____	_____	_____	_____

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

General description of products to be purchased from the seller:

I declare under the penalties of false statement that this certificate has been examined by me and to the best of my knowledge and belief is a true, correct and complete certificate.

Authorized Signature _____
(Owner, Partner or Corporate Officer) Title Date

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

Part I Taxpayer Identification Number (TIN)

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

Social security number
or
Employer identification number

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

Part II Certification

Under penalties of perjury, I certify that:

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

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

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.

Purpose of Form

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

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

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

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

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

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

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

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

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

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

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

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

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

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

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

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called “backup withholding.” Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

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

Penalties

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

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

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

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

Specific Instructions

Name

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

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

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

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

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

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

Other entities. Enter your business name as shown on required federal tax documents on the “Name” line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the “Business name” line.

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

Exempt Payee

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

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

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

The following payees are exempt from backup withholding:

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

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

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

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

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

Part I. Taxpayer Identification Number (TIN)

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

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited liability company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at www.ssa.gov. 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 www.irs.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

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

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

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

Part II. Certification

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

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

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

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

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

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

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

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

Secure Your Tax Records from Identity Theft

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

To reduce your risk:

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

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

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

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS personal property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.consumer.gov/idtheft or 1-877-IDTHEFT(438-4338).

Visit the IRS website at www.irs.gov to learn more about identity theft and how to reduce your risk.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account 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)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
For this type of account:	Give name and EIN of:
6. Disregarded entity not owned by an individual	The owner
7. A valid trust, estate, or pension trust	Legal entity ⁴
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity

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 second 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 1.

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

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.