ROHNO EXPRESS LTD.

19 YEOMAN DRIVE, BRANTFORD, ONTARIO N3R 7S8

Phone: 519-209-8034 / 5198657410

Email: rohnoexpress@gmail.com

MC NUMBER: 139372

UD DOT: 3193983

CVOR: 192-325-293

PAPS ID: RHNP

PARS: 1W66PARS

CERTIFICATE OF LIABILITY INSURANCE

This certificate is issued as a matter of information only and confers no rights upon the certificate holder and imposes no liability on the insurer. This certificate does not amend, extend or alter the coverage afforded by the policies below.

1. CERTIFICATE HOLDER - NAME AND MAILING ADDRESS	2. INSURED'S FULL NAME AND MAILING ADDRESS
ROHNO EXPRESS LTD 19 YEOMAN DR BRANTFORD,ON N3R 7S8,	ROHNO EXPRESS LTD 19 YEOMAN DR BRANTFORD, ON N3R 7S8

3. DESCRIPTION OF OPERATIONS/LOCATIONS/AUTOMOBILES/SPECIAL ITEMS TO WHICH THIS CERTIFICATE APPLIES (but only with respect to the operations of the Named Insured)

4. COVERAGES

This is to certify that the policies of insurance listed below have been issued to the insured named above for the policy period indicated notwithstanding any requirements, terms or conditions of any contract or other document with respect to which this certificate may be issued or may pertain. The insurance afforded by the policies described herein is subject to all terms, exclusions and conditions of such policies.

LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS

TYPE OF INSURANCE	INSURANCE COMPANY AND POLICY NUMBER	EFFECTIVE DATE YYYY/MM/DD	EXPIRY DATE YYYY/MM/DD	LIMITS OF LIABILITY (Canadian dollars unless indicated otherwise)		
				COVERAGE	DED.	AMOUNT OF INSURANCE
COMMERCIAL GENERAL LIABILITY ☐ CLAIMS MADE **OR** ☒ OCCURRENCE ☒ PRODUCTS AND / OR COMPLETED OPERATIONS ☐ EMPLOYER'S LIABILITY ☐ CROSS LIABILITY ☐ WAIVER OF SUBROGATION ☐ TENANTS LEGAL LIABILITY ☐ POLLUTION LIABILITY EXTENSION ☐ ☐	**Modern Specialty Insurance** **ROHN0-1**	**26/01/29**	**27/01/29**	COMMERCIAL GENERAL LIABILITY BODILY INJURY AND PROPERTY DAMAGE LIABILITY - GENERAL AGGREGATE		**2,000,000**
				- EACH OCCURRENCE		**2,000,000**
				PRODUCTS AND COMPLETED OPERATIONS AGGREGATE		**2,000,000**
				☐ PERSONAL INJURY LIABILITY OR ☐ PERSONAL AND ADVERTISING INJURY LIABILITY		**2,000,000**
				MEDICAL PAYMENTS		
				TENANTS LEGAL LIABILITY		
				POLLUTION LIABILITY EXTENSION		
☐ NON-OWNED AUTOMOBILES				NON OWNED AUTOMOBILES		
☐ HIRED AUTOMOBILES				HIRED AUTOMOBILES		
AUTOMOBILE LIABILITY ☒ DESCRIBED AUTOMOBILES ☐ ALL OWNED AUTOMOBILES ☐ LEASED AUTOMOBILES ** ** ALL AUTOMOBILES LEASED IN EXCESS OF 30 DAYS WHERE THE INSURED IS REQUIRED TO PROVIDE INSURANCE	**Nordic Insurance Company** **ROHN0-1**	**26/01/29**	**27/01/29**	BODILY INJURY AND PROPERTY DAMAGE COMBINED		**2,000,000**
				BODILY INJURY (PER PERSON)		**2,000,000**
				BODILY INJURY (PER ACCIDENT)		**2,000,000**
				PROPERTY DAMAGE		**2,000,000**
EXCESS LIABILITY ☐ UMBRELLA FORM ☐				EACH OCCURRENCE		
				AGGREGATE		
OTHER LIABILITY (SPECIFY) ☒	**Modern Specialty Insurance** **ROHN0-1**	**26/01/29**	**27/01/29**	**CARGO**		**250,000**
☒	**Nordic Insurance Company** **ROHN0-1**	**26/01/29**	**27/01/29**	**OPCF 27B FOR NONOWNED TRA**		**70,000**

5. CANCELLATION

Should any of the above described policies be cancelled before the expiration date thereof, the issuing company will endeavor to mail 30 days written notice to the certificate holder named above, but failure to mail such notice shall impose no obligation or liability of any kind upon the company, its agents or representatives.

6. BROKERAGE/AGENCY FULL NAME AND MAILING ADDRESS	7. ADDITIONAL INSURED NAME AND MAILING ADDRESS (Commercial General Liability but only with respect to the operations of the Named Insured)
Sound Insurance Services Inc. **7-7500 Hwy 27 Woodbridge ON, L4H 0J2**	
BROKER CLIENT ID: **ROHNO-1**	

8. CERTIFICATE AUTHORIZATION

ISSUER **SOUND INSURANCE**	CONTACT NUMBER(S)			
	TYPE	NO.	TYPE	NO.
AUTHORIZED REPRESENTATIVE **Jyoti Brar**	TYPE	NO.	TYPE	NO.
SIGNATURE OF AUTHORIZED REPRESENTATIVE JBrar	DATE **26/01/23**	EMAIL ADDRESS **woodbridge@soundinsurance.ca**		

Name and Mailing Address / Nom et adresse postale

ROHNO EXPRESS LTD.
O/A:
PO BOX 205 15 MARCUS ST
SCOTLAND ON N0E1R0

ATTENTION:GURJINDER PANAG

The CVOR Certificate or a copy must be surrendered on demand of a police officer. Not to do so is an offence.

Le certificat d'immatriculation IUVU ou une copie conforme de celui-ci doit être présente à l'agent de police qui en fait la demande. Quiconque ne respecte pas cette directive commet une infraction.

Detach here / Détachez ic

Ontario

Issued pursuant to the Highway Traffic Act / Délivré en vertu du Code de la route

Commercial Vehicle Operator's Registration Certificate
Certificat d'immatriculation d'utilisateur de véhicule utilitaire

Commercial Vehicle Operator`s Registration No.
N° d'immatriculation d'utilisateur de véhicule utilitaire

192-325-293

Name / Nom
ROHNO EXPRESS LTD.

O/A

Expiry Date / Date D'expiration	Y/A	M	D/J
	2026	12	11

This certificate or a copy must be carried in each commercial motor vehicle being operated under the Commercial Vehicle Operator's Registration.

For a replacement, of a CVOR Certificate complete and submit a Commercial Vehicle Operator's Registration (CVOR) Replacement Application form. For corrections or information changes, complete and submit a Commercial Motor Vehicle Operator's Registration (CVOR) Update Application form. Application forms are to be submitted to: Ministry of Transportation, Carrier Sanctions & Investigation Office, 301 St. Paul St., 3rd floor, St. Catharines. ON L2R 7R4.

Pour le remplacement d'un certificat d'immatriculation IUVU , remplir et soumettre le formulaire de demande de remplacement d'un utilisateur de véhicule utilitaire (IUVU). Pour des corrections ou bien des demandes de mises à jour de l'information, remplir et soumettre un formulaire de demande de mise à jour d'un utilisateur de véhicule utilitaire (IUVU).

Les formulaires de demandes doivent être soumis au: Ministère du transport, Bureau de la sécurité des transporteurs et de l'application des lois , 301 rue St. Paul, 3 ème étage, St. Catharines On L2R 7R4

Ontario

Issued pursuant to the International Registration Plan on behalf of the jurisdiction listed below authorizing the operation of the motor vehicle described, provided the weight (kg/lb) or number of axles does not exceed the weight or number of axles for the jurisdiction indicated.

Ontario Apportioned Cab Card / *Carte de l'Ontario Cabine Apportioned*

Délivré conformément au International Registration Plan au nom des autorités figurant ci-dessous et autorisant l'exploitation du véhicule automobile décrit à condition que le poids (kg/lb) ou le nombre d'essieux ne dépassent pas le poids ou le nombre d'essieux autorisés par l'autorité indiquée.

Plate Owner and Mailing Address / Propriétaire de la plaque et adresse postale	Plate / Plaque	Unit No. / Unité N°	Account No. / N° de compte	Effective Date / Entrée en vigueur
ROHNO EXPRESS LTD. **13-7050 TELFORD WAY MISSISSAUGA, ON L5S 1V7**	**PB28788**	**1209**	**46253**	**01/02/2026**
Physical Address / Adresse physique **19 YEOMAN DR BRANTFORD, ON N3R 7S8**	V.I.N. / N.I.V. **3AKJHHDR2LSMF5903**	Carrier Type / Type de transporteur **FOR HIRE**		Expiry Date / Date D'expiration **31/01/2027**
Operating As / Raison sociale **FLEET 001**	Make / Marque	Model / Modèle	Year / Année	Vehicle Type / Type de véhicule	Body Type / Type de carrosserie
Plate Owner R.I.N. / Propriétaire de la plaque N.I.C. **204703446**	**FRHT**	**FM2**	**2020**	**TT**	**CT**
Vehicle Owner and Physical Address / Le propriétaire du véhicule et l'adresse physique **TFG FINANCIAL CORPORATION** **3501-1055 DUNSMUIR ST 49215** **VANCOUVER, BC V7X 1K8**	Colour / Couleur	Axles / Essieux	Fuel Type / Type de carburant	Empty Weight / Poids à vide	Seats / Sièges
	WHI	**3**	**DIESEL**	**8,590**	**0**
Vehicle Owner R.I.N. / Le propriétaire du véhicule N.I.C. **154790272**	C.V.O.R. / U.V.U. **192325293**	Cab Card ID / Certificat d'immatriculation **2178971**		Office ID / Bureau ID **954**	Issue Date / Date d'emission **29/01/2026**

The vehicle described above has been proportionally registered between the province of Ontario and the jurisdictions shown below: / Le véhicule décrit ci-dessus a été proportionnellement enregistré entre la province de l'Ontario et les provinces indiquées ci-dessous:

Jur	RGW/Axles	Jur	RGW/Axles	Jur	RGW/Axles	Jur	RGW/Axles	Jur	RGW/Axles	Jur	RGW/Axles	Jur	RGW/Axles
ON	040000 kg	AB	040000 kg	BC	040000 kg	MB	040000 kg	NB	040000 kg	NL	040000 kg	NS	040000 kg
PE	040000 kg	QC	000005 axles	SK	040000 kg	AL	080000 lb	AR	080000 lb	AZ	080000 lb	CA	080000 lb
CO	080000 lb	CT	080000 lb	DC	080000 lb	DE	080000 lb	FL	080000 lb	GA	080000 lb	IA	080000 lb
ID	080000 lb	IL	080000 lb	IN	080000 lb	KS	080000 lb	KY	080000 lb	LA	080000 lb	MA	080000 lb
MD	080000 lb	ME	080000 lb	MI	080000 lb	MN	080000 lb	MO	080000 lb	MS	080000 lb	MT	080000 lb
NC	080000 lb	ND	080000 lb	NE	080000 lb	NH	080000 lb	NJ	080000 lb	NM	080000 lb	NV	080000 lb
NY	080000 lb	OH	080000 lb	OK	080000 lb	OR	080000 lb	PA	080000 lb	RI	080000 lb	SC	080000 lb
SD	080000 lb	TN	080000 lb	TX	080000 lb	UT	080000 lb	VA	080000 lb	VT	080000 lb	WA	080000 lb
WI	080000 lb	WV	080000 lb	WY	080000 lb	..	.....	..	.....	..	.....	..	.....
..	.....	..	.....										

This document cannot be used for vehicle transfer purposes.
Ce document ne peut pas servir à des fins de transfert de

The law requires that this permit be carried in the vehicle for which it was issued while the vehicle is being operated on a highway.
La loi exige que ce certificat soit conservé dans le véhicule pour lequel il a été délivré lorsque ce véhicule circule sur la voie publique.

This apportioned cab card:
- **MUST BE CARRIED IN VEHICLE AT ALL TIMES**
- **IS NOT VALID AS PROOF OF VEHICLE OWNERSHIP**
- **IS NOT TRANSFERABLE**

Cette carte de véhicule:
- ***DOIT DEMEURER EN TOUT TEMPS DANS LE VÉHICULE.***
- ***NE PEUT SERVIR DE PREUVE VALIDE DE PROPRIÉTÉ DU VÉHICULE.***
- ***N'EST PAS TRANSFÉRABLE.***

Change of address / Changement d'adresse

- You are required by law to notify the ministry of transportation within six days of changing your address. / Vous êtes tenu par la loi d'aviser le ministère des transports dans les six jours suivant un changement d'adresse.
- All vehicles registered to you at the address now on record will be changed to reflect the address requested by this notice. / Cet avis entraînera la modification de l'adresse sur tous les documents d'immatriculation actuellement à votre dossier.
- If this is not what you want, or you are a fleet operator, please take your notice of owner address change to any driver and vehicle licence office. / Si vous désirez qu'il en soit autrement ou si vous exploitez un parc de véhicules, veuillez présenter l'avis de changement d'adresse du propriétaire à un bureau de l'immatriculation et des permis de conduire.
- To change the address on your driver's licence, you must include your driver's licence change of address stub with this notice of owner address change. / Pour modifier l'adresse qui apparaît sur votre permis de conduire, vous devez présenter, avec cet avis, le talon de changement d'adresse du permis de conduire.
- Take this change notice to any driver and vehicle licence office, or mail to: / Veuillez présenter cet avis à un bureau de l'immatriculation et des permis de conduire ou envoyez-le au :

Serviceontario
P.O. Box 9200 / C.P. 9200
Kingston ON K7L 5K4.

IMPORTANT

Office Use Only / À l'usage du bureau

ID Viewed

ID Number

Name

Third Party [ ]

Signature

For address change, detach here. / Pour changement d'adresse, détachez ici.

Plate Owner Address Change Notice / Avis de changement d'adresse du propriétaire de la plaque

Street name & No. or lot, conc & twp / N° et rue, ou lot conc. et canton

Office Use Only / À l'usage du bureau
Office No.
Issue Date
Stock Issued

City, Town, Village / Ville ou Village — Apt no. / N° d'app

Prov. — Postal code / Code postal

☐ Mailing address as above: if no, complete mailing address on reverse. / Adresse postale identique : si non, remplir l'espace au verso.

Name / Nom: ROHNO EXPRESS LTD.

R.I.N. / N.I.T. 204703446 — Signature

For address change, detach here. / Pour changement d'adresse, détachez ici.

Ontario COM - FIT — PLATE / PLAQUE PA37625

ISSUED PURSUANT TO THE INTERNATIONAL REGISTRATION PLAN AND

Issued pursuant to the *Highway Traffic Act* / Délivré en vertu du *Code de la route*

PERMIT - VEHICLE PORTION / CERTIFICAT D'IMM. - VÉHICULE

BRAND - NONE — PLATED

V.I.N. / N.I.V. 3AKJHHDR6JSJC9910 — R.I.N. / N.I.T. 124626436

MAKE / MARQUE FRHT — MODEL / MODÈLE FM2 — YEAR / ANNÉE 18 — BODY TYPE / TYPE DE CARROSSERIE CT

CYL — POWER / CARBURANT D — COLOUR / COULEUR WHI — VEH.WT / POIDS 08322 kg

AXLES / ESSIEUX 3 — S.I.C./S.S.C. NO. / N° DE C.I.S./C.S.

NAME / NOM CWB NATIONAL LEASING INC.

ADDRESS / ADRESSE 1525 BUFFALO PLACE
WINNIPEG , MANITOBA — R3T1L9

FOLD HERE / PLIER ICI

MAILING ADDRESS / ADRESSE POSTALE

OFFICE / BUREAU	EFF. DATE / EN VIGUEUR	PERMIT NO. / N° DE CERTIFICAT
930-8/ON	21 02 02	**L6629061**

Minister of Transportation
Ministre des Transports

DELIVRÉ EN VERTU DE L'INTERNATIONAL REGISTRATION PLAN

Detach here / Détachez ici

Vehicle Transfer - Seller must keep number plates and the plate portion of this permit. **Buyer** must receive the vehicle portion. Personal identification must be presented to transfer vehicle. /
Transfert de véhicule - Le vendeur doit garder les plaques d'immatriculation et la partie de ce certificat relative aux plaques. **L'acheteur** doit recevoir la partie relative au véhicule. Une pièce d'identité doit être présentée pour le transfert de véhicule.

Ontario CPR — PLATE / PLAQUE PA37625

PRORATE PERMIT

Issued pursuant to the *Highway Traffic Act* / Délivré en vertu du *Code de la route*

PERMIT - PLATE PORTION / CERTIFICAT D'IMM. - PLAQUE

ATTACHED

V.I.N. / N.I.V. 3AKJHHDR6JSJC9910 — R.I.N. / N.I.T. 204703446

MAKE / MARQUE FRHT — MODEL / MODÈLE FM2 — YEAR / ANNÉE 18

VALTAG NO. / N° DE VALIDATION 1402506 — EXPIRY DATE / DATE D'EXPIRATION 220131

CODE — REG. GROSS WT. / POIDS BRUT ENR. 40000 kg

NAME / NOM ROHNO EXPRESS LTD.
FLEET 001

ADDRESS / ADRESSE 19 YEOMAN DR
BRANTFORD , ONTARIO — N3R7S8

FOLD HERE / PLIER ICI

MAILING ADDRESS / ADRESSE POSTALE 13-7050 TELFORD WAY
MISSISSAUGA , ONTARIO — L5S1V7

OFFICE / BUREAU	EFF. DATE / EN VIGUEUR	PERMIT NO. / N° DE CERTIFICAT
930-8/ON	21 02 02	**L6629061**

SIGNATURE

Minister of Transportation
Ministre des Transports

This plate portion must be signed by the owner to be valid. / Le certificat d'immatriculation-plaque doit être signé par le propriétaire pour être valide.

Ontario law requires that this permit or a true copy be carried in the vehicle for which it was issued while the vehicle is being operated on a highway. / Selon la loi ontarienne, ce certificat ou une copie conforme doit toujours être dans le véhicule pour lequel il a été délivré lorsque ce véhicule circule sur la voie publique.

SR-LV-001 2019/06 (p)

U.S. Department of Transportation
Federal Motor Carrier Safety Administration

1200 New Jersey Ave., S.E.
Washington, DC 20590

SERVICE DATE
February 10, 2021

CERTIFICATE
MC-139372-C
U.S. DOT No. 3193983
ROHNO EXPRESS LTD
BRANTFORD, ON, CA

This Certificate is evidence of the carrier's authority to engage in transportation as a **common carrier of property (except household goods)** by motor vehicle in interstate or foreign commerce.

This authority will be effective as long as the carrier maintains compliance with the requirements pertaining to insurance coverage for the protection of the public (49 CFR 387) and the designation of agents upon whom process may be served (49 CFR 366). The carrier shall also render reasonably continuous and adequate service to the public. Failure to maintain compliance will constitute sufficient grounds for revocation of this authority.

Jeffrey L. Secrist, Chief
Information Technology Operations Division

NOTE: Willful and persistent noncompliance with applicable safety fitness regulations as evidenced by a DOT safety fitness rating of "Unsatisfactory" or by other indicators, could result in a proceeding requiring the holder of this certificate or permit to show cause why this authority should not be suspended or revoked.

CMO

NEW YORK STATE | **Department of Taxation and Finance**

Miscellaneous Tax Section
W A Harriman Campus, Albany NY 12227-0863

2/17/2021

210250083438OO-AE00

ROHNO EXPRESS LTD
19 YEOMAN DR
BRANTFORD ON N3R-7S8
CANADA

Highway Use Tax (HUT) and Automotive Fuel Carrier (AFC) Consolidated Certificate of Registration (C of R)

Retain this New York State Form TMT-7.1, *Consolidated Certificate of Registration*, in your regular place of business. It does not authorize motor vehicle weight limits in excess of those permitted by the Vehicle and Traffic Law.

It is a violation, subject to penalties under Tax Law Article 37, to operate a motor vehicle on the public highways of this state without first securing a C of R, or to operate a motor vehicle with an actual gross or unloaded weight in excess of the weight indicated on the C of R. All vehicles with HUT or AFC credentials **must** display decals.

You must report any changes in your business name and certain other information on Form DTF-95, *Business Tax Account Update*. If only your address has changed, you may use Form DTF-96, *Report of Address Change for Business Tax Accounts*.

C of Rs must be canceled within five days after termination of your right to the use and control of the vehicle. C of Rs can be canceled online by accessing New York State's One Stop Credentialing and Registration (OSCAR) website at *www.oscar.ny.gov*.

This C of R is not transferable.

Need help?

Visit our website at ***www.tax.ny.gov***
- get information and manage your taxes online
- check for new online services and features

Telephone assistance

HUT/OSCAR Information Center:	518-457-4322
To order forms and publications:	518-457-5431
Text Telephone (TTY) or TDD equipment users	Dial 7-1-1 for the New York Relay Service

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

▶ **Go to *www.irs.gov/FormW9* for instructions and the latest information.**

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

Print or type. See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
ROHNO EXPRESS LTD

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☑ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ▶

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.
19 YEOMAN DR

Requester's name and address (optional)

6 City, state, and ZIP code
BRANTFORD ON N3R 7S8

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the 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.

Social security number

			–			–				

or

Employer identification number

9	8	–	1	5	7	5	6	4	0

Part II Certification

Under penalties of perjury, I certify that:

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

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

Sign Here | **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*.

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.*

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),

2. Certify that you are not subject to backup withholding, or

3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and

4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting,* later, for further information.

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

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

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

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

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

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

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.

2. The treaty article addressing the income.

3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.

4. The type and amount of income that qualifies for the exemption from tax.

5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

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

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,

2. You do not certify your TIN when required (see the instructions for Part II for details),

3. The IRS tells the requester that you furnished an incorrect TIN,

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

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

Certain payees and payments are exempt from backup withholding. See *Exempt payee code,* later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships,* earlier.

What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code,* later, and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

Penalties

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

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

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

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

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note: ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

Check the appropriate box on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)

2—The United States or any of its agencies or instrumentalities

3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

4—A foreign government or any of its political subdivisions, agencies, or instrumentalities

5—A corporation

6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession

7—A futures commission merchant registered with the Commodity Futures Trading Commission

8—A real estate investment trust

9—An entity registered at all times during the tax year under the Investment Company Act of 1940

10—A common trust fund operated by a bank under section 584(a)

11—A financial institution

12—A middleman known in the investment community as a nominee or custodian

13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over $600 required to be reported and direct sales over $5,000[1]	Generally, exempt payees 1 through 5[2]
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

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

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

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

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

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

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, 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 *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at *www.SSA.gov*. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at *www.irs.gov/Businesses* and clicking on Employer Identification Number (EIN) under Starting a Business. Go to *www.irs.gov/Forms* to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to *www.irs.gov/OrderForms* to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

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

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

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

Part II. Certification

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

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

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

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

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

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

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

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

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account[1]
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor[2]
5. 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]
6. Sole proprietorship or disregarded entity owned by an individual	The owner[3]
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	**Give name and EIN of:**
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity[4]
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee
14. 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
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

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

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

[3] You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

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

*Note: The grantor also must provide a Form W-9 to trustee of trust.

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

Secure Your Tax Records From Identity Theft

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

To reduce your risk:

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

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

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

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to *phishing@irs.gov*. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at *spam@uce.gov* or report them at *www.ftc.gov/complaint*. You can contact the FTC at *www.ftc.gov/idtheft* or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see *www.IdentityTheft.gov* and Pub. 5027.

Visit *www.irs.gov/IdentityTheft* to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

REFERENCES

REFERENCE 1

Company Name: C.H. Robinson

Contact Name: Chandan Reddy

Email: Chandan.Reddy@chrobinson.com

Phone #: (705) 500-4527

REFERENCE 2

Company Name: Mactrans

Contact Name: Daniel Marini

Email: dmarini@mactrans.ca

Phone #: (647) 808-4602

REFERENCE 3

Company Name: Khattransport

Contact Name: Aditya Maini

Email: dispatch5000@khattransport.com

Phone #: 437-766-0500

ROHNO EXPRESS LTD
19 YEOMAN DR
BRANTFORD, ON N3R 7S8

THE BANK OF NOVA SCOTIA
61 LYNDEN ROAD
BRANTFORD, ON N3R 7J9

0001

DATE
D D M M Y Y Y Y

PAY
TO THE
ORDER OF _____ $

VOID

_____ /100 DOLLARS

FOR _____ PER _____

⑈0001⑈ ⑆52282⑈002⑆ 00793⑈16⑈

ROHNO EXPRESS LTD.
CO. NAME

19 yeoman dr.
ADDRESS

Brantford, ON N3R-7S8
CITY, PROVINCE, POSTAL CODE

U.S. DOLLAR ACCOUNT

001

DATE 2 0
Y Y Y Y M M D D

U.S. FUNDS

PAY to
the order of

$

VOID

___ DOLLARS
100

Security features included

THE BANK OF NOVA SCOTIA
www.scotiabank.com 1-800-4-SCOTIA
LYNDEN ROAD & WAYNE GRETZKY
61 LYNDEN ROAD
BRANTFORD, ONTARIO N3R 7J9

PER _____

RE _____

PER _____

⑈001⑈ ⑆52282⑈002⑆ 00560⑈14⑈ 45

USDOT Number: 3193983 **Date Received:** 01/27/2025

Please note, the expiration date as stated on this form relates to the process for renewing the Information Collection Request for this form with the Office of Management and Budget. This requirement to collect information as requested on this form does not expire. For questions, please contact the Office of Registration, Registration Division.

A Federal Agency may not conduct or sponsor, and a person is not required to respond to, nor shall a person be subject to a penalty for failure to comply with a collection of information subject to the requirements of the Paperwork Reduction Act unless that collection of information displays a current valid OMB Control Number. The OMB Control Number for this information collection is 2126-0008. Public reporting for this collection of information is estimated to be approximately 2 minutes per response, including the time for reviewing instructions, gathering the data needed, and completing and reviewing the collection of information. All responses to this collection of information are mandatory. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden to: Information Collection Clearance Officer, Federal Motor Carrier Safety Administration, MC-RRA, Washington, D.C. 20590.

United States Department of Transportation
Federal Motor Carrier Safety Administration

Endorsement for Motor Carrier Policies of Insurance for Public Liability under Sections 29 and 30 of the Motor Carrier Act of 1980

FORM MCS-90

Issued to ROHNO EXPRESS LTD *(Motor Carrier name)* **of** Ontario *(Motor Carrier state or province)*

Dated at 3:00 PM **on this** 27th **day of** January, 2025

Amending Policy Number: 64044574 **Effective Date:** 01/29/2025

Name of Insurance Company: National Interstate Insurance Company

Countersigned by: *(authorized company representative)*

The policy to which this endorsement is attached provides primary or excess insurance, as indicated for the limits shown *(check only one)*:

- (●) *This insurance is primary and the company shall not be liable for amounts in excess of* $ 750,000 *for each accident.*
- ( ) *This insurance is excess and the company shall not be liable for amounts in excess of* $_____ *for each accident in excess of the underlying limit of* $_____ *for each accident.*

Whenever required by the Federal Motor Carrier Safety Administration (FMCSA), the company agrees to furnish the FMCSA a duplicate of said policy and all its endorsements. The company also agrees, upon telephone request by an authorized representative of the FMCSA, to verify that the policy is in force as of a particular date. The telephone number to call is: (800) 929-1500.

Cancellation of this endorsement may be effected by the company or the insured by giving (1) thirty-five (35) days notice in writing to the other party (said 35 days notice to commence from the date the notice is mailed, proof of mailing shall be sufficient proof of notice), and (2) if the insured is subject to the FMCSA's registration requirements under 49 U.S.C. 13901, by providing thirty (30) days notice to the FMCSA (said 30 days notice to commence from the date the notice is received by the FMCSA at its office in Washington, DC).

Filings must be transmitted online via the Internet at https://portal.fmcsa.dot.gov/UrsRegistrationWizard/.

(continued on next page)

DEFINITIONS AS USED IN THIS ENDORSEMENT

Accident includes continuous or repeated exposure to conditions or which results in bodily injury, property damage, or environmental damage which the insured neither expected nor intended.

Motor Vehicle means a land vehicle, machine, truck, tractor, trailer, or semitrailer propelled or drawn by mechanical power and used on a highway for transporting property, or any combination thereof.

Bodily Injury means injury to the body, sickness, or disease to any person, including death resulting from any of these.

Property Damage means damage to or loss of use of tangible property.

Environmental Restoration means restitution for the loss, damage, or destruction of natural resources arising out of the accidental discharge, dispersal, release or escape into or upon the land, atmosphere, watercourse, or body of water, of any commodity transported by a motor carrier. This shall include the cost of removal and the cost of necessary measures taken to minimize or mitigate damage to human health, the natural environment, fish, shellfish, and wildlife.

Public Liability means liability for bodily injury, property damage, and environmental restoration.

The insurance policy to which this endorsement is attached provides automobile liability insurance and is amended to assure compliance by the insured, within the limits stated herein, as a motor carrier of property, with Sections 29 and 30 of the Motor Carrier Act of 1980 and the rules and regulations of the Federal Motor Carrier Safety Administration (FMCSA).

In consideration of the premium stated in the policy to which this endorsement is attached, the insurer (the company) agrees to pay, within the limits of liability described herein, any final judgment recovered against the insured for public liability resulting from negligence in the operation, maintenance or use of motor vehicles subject to the financial responsibility requirements of Sections 29 and 30 of the Motor Carrier Act of 1980 regardless of whether or not each motor vehicle is specifically described in the policy and whether or not such negligence occurs on any route or in any territory authorized to be served by the insured or elsewhere. Such insurance as is afforded, for public liability, does not apply to injury to or death of the insured's employees while engaged in the course of their employment, or property transported by the insured, designated as cargo. It is understood and agreed that no condition, provision, stipulation, or limitation contained in the policy, this endorsement, or any other endorsement thereon, or violation thereof, shall relieve the company from liability or from the payment of any final judgment, within the limits of liability herein described, irrespective of the financial condition, insolvency or bankruptcy of the insured. However, all terms, conditions, and limitations in the policy to which the endorsement is attached shall remain in full force and effect as binding between the insured and the company. The insured agrees to reimburse the company for any payment made by the company on account of any accident, claim, or suit involving a breach of the terms of the policy, and for any payment that the company would not have been obligated to make under the provisions of the policy except for the agreement contained in this endorsement.

It is further understood and agreed that, upon failure of the company to pay any final judgment recovered against the insured as provided herein, the judgment creditor may maintain an action in any court of competent jurisdiction against the company to compel such payment.

The limits of the company's liability for the amounts prescribed in this endorsement apply separately to each accident and any payment under the policy because of anyone accident shall not operate to reduce the liability of the company for the payment of final judgments resulting from any other accident.

(continued on next page)

SCHEDULE OF LIMITS — PUBLIC LIABILITY

Type of carriage	Commodity transported	January 1, 1985
(1) For-hire (in interstate or foreign commerce, with a gross vehicle weight rating of 10,001 or more pounds).	Property (nonhazardous)	$750,000
(2) For-hire and Private (in interstate, foreign, or intrastate commerce, with a gross vehicle weight rating of 10,001 or more pounds).	Hazardous substances, as defined in 49 CFR 171.8, transported in cargo tanks, portable tanks, or hopper-type vehicles with capacities in excess of 3,500 water gallons; or in bulk Division 1.1, 1.2, and 1.3 materials, Division 2.3, Hazard Zone A, or Division 6.1, Packing Group I, Hazard Zone A material; in bulk Division 2.1 or 2.2; or highway route controlled quantities of a Class 7 material, as defined in 49 CFR 173.403.	$5,000,000
(3) For-hire and Private (in interstate or foreign commerce, in any quantity; or in intrastate commerce, in bulk only; with a gross vehicle weight rating of 10,001 or more pounds).	Oil listed in 49 CFR 172.101; hazardous waste, hazardous materials, and hazardous substances defined in 49 CFR 171.8 and listed in 49 CFR 172.101, but not mentioned in (2) above or (4) below.	$1,000,000
(4) For-hire and Private (In interstate or foreign commerce, with a gross vehicle weight rating of less than 10,001 pounds).	Any quantity of Division 1.1, 1.2, or 1.3 material; any quantity of a Division 2.3, Hazard Zone A, or Division 6.1, Packing Group I, Hazard Zone A material; or highway route controlled quantities of a Class 7 material as defined in 49 CFR 173.403.	$5,000,000

*The schedule of limits shown does not provide coverage. The limits shown in the schedule are for information purposes only.