

# **BUSINESS ACCOUNT APPLICATION**

Business/Company Name:			
Street Address:		_	
Alternate:		_	
City:	State:	Zip Code:	-
,		_ ·	<del></del>
Telephone:	Facsimile:		
Email Address:			
☐ Sole Owner ☐ Partnership		orporation	☐ Limited Partnership
Years: Months: in this			p
If Corporation, State of:	Date	e of Incorporation	າ:
Business Bank Name:			
Bank Address:			
Business License:	Bu	ısiness Resale:	
Federal ID:			
Principal:		SS	SN:
Street Address:			
Alternate:		_	
City:	State:	Zip Code:	-
			<del></del>
Previous Residence ( if less than three years at o	current address	5)	
Street Address:		_ Years: N	Months:
Alternate:		_	
City:	State:	_ Zip Code:	
R.M. PARKS, INC., dba PARKS PETROLEUM PRODUC	CTS. IS AUTHORIZ	ZED TO OBTAIN A CO	MPLETE CREDIT REPORT. OTHER
THAN THE CREDIT REFERENCES LISTED BELOW: R.M			
CREDIT REPORTS AS NEEDED FOR BUSINESS ACCOU	INT REVIEW.		
1) Business/Company Name:			
Address:		State:	Zip Code:
2) Business/Company Name:		Tele	phone:
Address:			
3) Business/Company Name:			
Address:		State:	Zip Code:



As a principal of:to consider my business/company's account, and authorize references to provide information to R.M. PARKS, INC., as repplication.	my personal and company creditors and business
The undersigned represents to <b>R.M. PARKS, INC.,</b> that it is a used for commercial purposes.	commercial account and the product is being
The undersigned agrees to pay all charges within; Gasoline as Warehouse TBA accounts 30 day net. In the event said charge of R.M. PARKS, INC., a service charge of 1.5% per mont to make said payment, R.M. PARKS, INC., may refuse to per Delivery of product to the undersigned's facilities or trucks resignatures upon delivery. The undersigned agrees that if the or in the event it becomes necessary to file suit, the undersign collection.	rges are not so paid; then the undersigned agrees h of the unpaid balance. In the event of the failure mit charges to be incurred on the account. may be made without obtaining undersigned's e undersigned's account is referred for collection
The undersigned agrees that the jurisdiction for any dispute State of California.	under this contract will be the County of Tulare,
Date: Undersigned:Signatur	re & Title



#### **ELECTRONIC FUNDS TRANSFER AUTHORIZATION AGREEMENT**

Business/Company Name:Street Address:Alternate:				
City:	_ State:	Zip Code: _	<del>-</del>	<u> </u>
Telephone:Customer Accounting Contact:Invoice or Draft Limitation:				
THE ABOVE-NAMED CUSTOMER HEREBY AUTHORI FROM THE BANK/FINANCIAL INSTITUTION NAMED PAYMENT BY CUSTOMER FOR THE ITEMS CHECKED	BELOW FOR W			• •
Bank/Financial Institution/Branch:		Bar	k Account: _	
Street Address:				
Alternate:				
City:		 Zip Code:	-	
Telephone:				
CUSTOMER HAD CHECKED THOSE ITEMS AND THEIR COI	RRESPONDING TEI			
<ul> <li>□ Motor Gasoline</li> <li>□ Distillates</li> </ul>		•	□ 7 Day □ 7 Day	
☐ Heavy Fuel Oil		•	□ 7 Day	
☐ Avgas/Turbo Fuel		□ Prompt		□ Net
□ LPG Gas		□ Prompt	□ / Dav	□ Net
<ul><li>Packaged Products</li></ul>			□ 7 Day	
<ul> <li>Bulk Specialty Products</li> </ul>		□ Prompt	,	
☐ Tires Batteries & Acc. (TBA)		□ Prompt	,	
<ul> <li>□ Rent Charges &amp; Retail Automation Fees</li> <li>□ Promotional Materials</li> </ul>		<ul><li>□ Prompt</li><li>□ Prompt</li></ul>	□ 7 Day □ 7 Day	□ Net □ Net
☐ Other:		•	□ 7 Day □ 7 Day	
			,	

R.M. Parks, Inc., may terminate the agreement with or without cause, by giving Customer 30 day's prior written notice, except that if customer is authorized to purchase products under a Distributor Sales Agreement (Branded) and such Agreement is terminated and/or not renewed then this EFT Agreement shall simultaneously terminate without prior written notice. **Customer** purchasing only packaged products, fuels under an agreement other than a Distributor Sales Agreement (Branded), bulk specialty products or TBA may terminate this Agreement by giving R.M. Parks, Inc., 30 day's prior written notice. If this EFT Agreement is terminated by customer, customer may not again elect to pay by entries initiated prior to the effective date of termination.



# **ELECTRONIC FUNDS TRANSFER AUTHORIZATION AGREEMENT (CONTINUED)**

**Customer** agrees to maintain sufficient funds in the above-designated Commercial Bank Account to pay EFT debit entries when initiated. Should the debit entry by rejected by the Bank/Financial Institution/Branch for any reason, **R.M. Parks, Inc.,** reserves the right to immediately terminate this agreement and/or other approved means of payment, for any and all or the items listed above.

**Customer** represents and warrants that all funds used to pay for products via EFT shall be drawn or drafted from Customer's commercial account, which account is not established or used as a personal family or household account or used for personal, family, or household purposes and which will not be used for such purposes during the pendency of this Agreement. Customer agrees to indemnify, defend and hold **R.M. Parks, Inc.,** harmless for any misrepresentation relating to the above representation.

This Agreement supercedes any previously executed Agreement regarding EFT. All other terms and provisions of other agreements between **Customer** and **R.M. Parks, Inc.,** remain in effect, except as expressly provided herein.

Check One				
<ul><li>□ First Agreement</li><li>□ Bank Change</li><li>□ Bank Account Change</li></ul>	(attach voided check) (attach voided check) (attach voided check)	□ Item Cha □ Other	nge/Addition Reason:	
Customer:	(attach voided check)	Date:		
PRINT/SIGN	ATURE	_ Dutc.		
Witness:	ATLIRE	Date:		



2 GUARANTY

THE UNDERSIGNED, FOR GOOD AND VALUABLE CONSIDERATION, THE RECEIPT AND SUFFICIENCY OF WHICH IS
HEREBY ACKNOWLEDGED FOR OURSELVES, OUR HEIRS, PERSONAL REPRESENTATIVES, SUCCESSORS AND
ASSIGNS, RESPECTIVELY HEREINAFTER CALLED "GUARANTORS", HEREBY GUARANTEE PROMPT AND
COMPLETE PAYMENT TO R.M. PARKS, INC., ITS SUCCESSORS AND ASSIGNS, HEREINAFTER CALLED THE
"CREDITOR", OF ALL MONIES DUE THE CREDITOR FOR SALES ON OPEN ACCOUNTS OR CONTRACTUAL
INDEBTEDNESS, NOTES OR OTHER INDEBTEDNESS, OF

9 HEREINAFTER CALLED "GUARANTOR'S COMPANY", BY, TO OR DUE TO THE CREDITOR FROM TIME TO TIME

AND AT ALL TIMES HEREAFTER, WHETHER NOW OWNED OR HEREAFTER DUE TO THE CREDITOR WITHOUT

LIMITATION AS TO AMOUNTS.

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12 THIS GUARANTY SHALL BE DEEMED CONTINUING. GUARANTORS HEREBY WAIVE DEMAND OF PAYMENT,

PRESENTMENT, PROTEST AND NOTICE OF PROTEST ON ANY AND ALL OF THE AFORESAID ITEMS AND CONSENT

TO ALTERATION OF ANY SUCH OBLIGATIONS INCLUDING WITHOUT LIMITATION ALTERATION OF THE RATE OF

INTEREST. PAYMENTS BY THE **GUARANTORS** TO THE **CREDITOR** PURSUANT TO THIS GUARANTY SHALL BE

MADE AT THE OFFICE OF THE **CREDITOR** IN LAWFUL MONEY OF THE UNITED STATES. **GUARANTORS** ALSO

HEREBY AGREE TO PAY TO THE **CREDITOR** ANY AND ALL EXPENSES OF COLLECTION UNDER THIS GUARANTY

AND OF ITEMS HEREBY GUARANTEED, INCLUDING BUT NOT LIMITED TO COURT COSTS AND REASONABLE

19 ATTORNEY'S FEES.

20 THE OBLIGATIONS OF THE **GUARANTORS** HEREUNDER SHALL BE SEVERAL AND ALSO JOINT.

21 NOTWITHSTANDING THE DEATH OR INSANITY OF ANY OF THE GUARANTORS, THIS GUARANTY SHALL BE

BINDING UPON THEIR RESPECTIVE HEIRS, PERSONAL REPRESENTATIVES AND ESTATE WITH RESPECT TO THE

AFORSAID ITEMS COMING INTO EXISTENCE AFTER SUCH DEATH OR INSANITY AND UNTIL ACTUAL RECEIPT BY

THE **CREDITOR** OF WRITTEN NOTICE THEREOF FROM THE LEGAL REPRESENTATIVES OF ANY SUCH

**GUARANTOR.** THIS GUARANTY SHALL CONTINUE IN FULL FORCE AND BE BINDING UPON EACH **GUARANTOR** 

NOTWITHSTANDING THE DEATH OF INSANITY OR RELEASE OF ANY OTHER GUARANTOR. THE BANKRUPTCY

OR INSOLVENCY OF ANY **GUARANTOR** SHALL NOT AFFECT THE OBLIGATIONS OF THE OTHER **GUARANTORS** 



28	HEREUNDER. THE OBLIGATIONS HEREOF SHALL SI	URVIVE THE DEATH OF ANY OR ALL OF THE <b>GUARANTORS</b>
29	AND SHALL BE BINDING UPON THE HEIRS, PER	SONAL REPRESENTATIVES AND ESTATE OF ANY OR ALL
30	GUARANTORS AND UPON ANY SURVIVING GUA	RANTOR FOR ALL THE AFORESAID ITEMS COMING INTO
31	EXISTENCE AFTER ANY SUCH DEATH, THE SAME AS	IF SUCH DEATH HAD NOT OCCURRED.
32	NOTICE BY THE <b>CREDITOR</b> OF THE ACCEPTANCE	OF THIS GUARANTY IS HEREBY WAIVED. NO ACT OR
33	OMISSION OF ANY KIND BY THE <b>CREDITOR</b> SHALL	AFFECT OR IMPAIR THIS GUARANTY, AND THE <b>CREDITOR</b>
34	SHALL HAVE NO DUTIES TO GUARANTORS. G	UARANTORS HEREBY AGREE THAT THEIR OBLIGATIONS
35	HEREUNDER SHALL BE ABSOLUTE AND PRIMARY	AND SHALL BE COMPLETE AND BINDING AS TO EACH
36	GUARANTOR UPON THIS GUARANTY BEING EXEC	UTED BY HIM OR HER AND SUBJECT TO NO CONDITIONS
37	PRECEDENT OR OTHERWISE. THIS GUARANTY CON	TAINS THE FULL AGREEMENT OF THE <b>GUARANTORS</b> AND IS
38	NOT SUBJECT TO ANY ORAL CONDITIONS.	
39	THE OBLIGATIONS HEREUNDER SHALL BE CONTIN	NUING AND IRREVOCABLE, EXCEPT AS HEREIN PROVIDED.
40	REVOCATION MAY BE MADE BY NOTICE IN WRITIN	G SIGNED BY A <b>GUARANTOR</b> , OR IF DECEASED OR INSANE,
41	BY HIS OR HER PERSONAL REPRESENTATIVE, AND	DELIVERED TO THE <b>CREDITOR'S</b> PRESIDENT OR A VICE ON
42	THE NEXT BUSINESS DAY OF THE CREDITOR SUCC	CEEDING SUCH DELIVERY. ANY SUCH NOTICE SHALL NOT
43	AFFECT OR IMPAIR IN ANY MANNER WHATSOE	VER THE OBLIGATIONS OF THIS GUARANTY AS TO ANY
44	INDEBTEDNESS, ACCOUNTS, NOTES OR OTHER LIAI	BILITY OF THE <b>GUARANTORS</b> OR <b>GUARANTOR'S</b> COMPANY
45	TO THE <b>CREDITOR</b> EXISTING AT OR BEFORE THE TIN	ME SUCH NOTICE BECOMES EFFECTIVE.
46		
47	IN WITNESS WHEREOF, WE HAVE HEREUNTO SE	ET OUR HANDS AND SEALS THIS DAY AND YEAR ABOVE
48	WRITTEN.	
49	GUARANTOR:	GUARANTOR:
50	BY:	BY:
51		
52	GUARANTOR:	GUARANTOR:
53	BY:	_BY:



# **California Resale Certificate**

H	HEREBY CERTIFY:	
1.	I hold valid seller's permit number:	
2.	I am engaged in the business of selling the following	type of tangible personal property:
3.	This certificate is for the purchase from listed in paragraph 5 below.	of the item(s) I have [Vendor's name]
4.	tangible personal property in the regular course of use of the item(s) other than demonstration and disp	I am purchasing under this resale certificate in the form of my business operations, and I will do so prior to making any play while holding the item(s) for sale in the regular course of burchased under this certificate in any manner other than as 's purchase price or as otherwise provided by law.
5.	Description of property to be purchased for resale:	
•		
6.	I have read and understand the following:	
	6094.5 if the purchaser knows at the time of purchas use (other than retention, demonstration, or display certificate to avoid payment to the seller of an amou	a misdemeanor under Revenue and Taxation Code section e that he or she will not resell the purchased item prior to any while holding it for resale) and he or she furnishes a resale at as tax. Additionally, a person misusing a resale certificate liable, for each purchase, for the tax that would have been whichever is more.
NA	ME OF PURCHASER	
016	CHATURE OF PURCHAOER PURCHAOERIO EMPLOYEE OR AUTHORIZER REPRESE	TAIT A TILVE
SIC	GNATURE OF PURCHASER, PURCHASER'S EMPLOYEE OR AUTHORIZED REPRES। ଭ	NIAIIVE
	RINTED NAME OF PERSON SIGNING	TITLE
AD	DRESS OF PURCHASER	
TF	LEPHONE NUMBER	DATE
(	)	



# Request for Taxpayer dentification Number and Certification

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

Interna	l Revenue Service						
	Name (as shown or	n your income tax return)					
ge 2.	Business name/dis	regarded entity name, if different from above					
Print or type See Specific Instructions on page	Individual/sole	box for federal tax classification: proprietor		ate		☐ Exem <sub>i</sub>	pt payee
투드	Other (see ins	structions) ►					
ecific	Address (number, s	street, and apt. or suite no.)	Reques	ster's name and addres	s (option	nal)	
See <b>Sp</b>	City, state, and ZIP	code					
	List account number	er(s) here (optional)					
Pai	t Taxpa	yer Identification Number (TIN)					
		propriate box. The TIN provided must match the name given on the "Name"	line	Social security num	ıber		
reside	ent alien, sole prop	ding. For individuals, this is your social security number (SSN). However, for rietor, or disregarded entity, see the Part I instructions on page 3. For other yer identification number (EIN). If you do not have a number, see <i>How to get</i>		-		-	
TIN o	n page 3.						
		n more than one name, see the chart on page 4 for guidelines on whose		Employer identifica	tion nun	nber	
numb	er to enter.						
Par	t II Certifi	cation					
Unde	r penalties of perju	ry, I certify that:					
1. Th	e number shown o	on this form is my correct taxpayer identification number (or I am waiting for a	a numb	per to be issued to r	ne), and	i	
Se	rvice (IRS) that I ar	ackup withholding because: (a) I am exempt from backup withholding, or (b) n subject to backup withholding as a result of a failure to report all interest o backup withholding, and					
3. I a	m a U.S. citizen or	other U.S. person (defined below).					
becau intere	use you have failed st paid, acquisitior	ns. You must cross out item 2 above if you have been notified by the IRS that to report all interest and dividends on your tax return. For real estate transar or abandonment of secured property, cancellation of debt, contributions to the certification.	ctions, an ind	, item 2 does not ap dividual retirement a	ply. For rrangen	mortgag nent (IRA)	ge N), and

# **General Instructions**

Signature of

U.S. person ▶

Section references are to the Internal Revenue Code unless otherwise

## **Purpose of Form**

instructions on page 4.

Sign

Here

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

Date ▶

• 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.



lartnership for purposes of establishing its 0.5. 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 a percentage 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.

#### **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**

#### 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/disregarded entity name" line.

**Partnership, C Corporation, or S Corporation.** Enter the entity's name on the "Name" line and any business, trade, or "doing business as (DBA) name" on the "Business name/disregarded entity name" line.

Disregarded entity. Enter the owner's name on the "Name" line. The name of the entity entered on the "Name" line should never be a disregarded entity. The name on the "Name" line must be the name shown on the income tax return on which the income will be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a domestic owner, the domestic owner's name is required to be provided on the "Name" line. 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 the "Business name/disregarded entity name" line. If the owner of the disregarded entity is a foreign person, you must complete an appropriate Form W-8.

**Note.** Check the appropriate box for the federal tax classification of the person whose name is entered on the "Name" line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

Limited Liability Company (LLC). If the person identified on the "Name" line is an LLC, check the "Limited liability company" box only and enter the appropriate code for the tax classification in the space provided. If you are an LLC that is treated as a partnership for federal tax purposes, enter "P" for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter "C" for C corporation or "S" for S corporation. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the "Name" line) is another LLC that is not disregarded for federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the "Name" line.



as shown on required federal tax documents on the Indian 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/ disregarded entity name" line.

## **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/disregarded entity 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 following chart 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 5 and 7 through 13. Also, C corporations.
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 <sup>2</sup>

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

#### 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 <a href="https://www.ssa.gov">www.ssa.gov</a>. 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 <a href="https://www.irs.gov/businesses">www.irs.gov/businesses</a> and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

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

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on the "Name" line must sign. Exempt payees, see Exempt Payee on page 3.

**Signature requirements.** Complete the certification as indicated in items 1 through 3, below, and items 4 and 5 on page 4.

- 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.

<sup>&</sup>lt;sup>2</sup> 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, and payments for services paid by a federal executive agency.



correct TIN, but you do not make 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.

#### What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account 1
Custodian account of a minor     (Uniform Gift to Minors Act)	The minor <sup>2</sup>
a. The usual revocable savings trust (grantor is also trustee)     b. So-called trust account that is not a legal or valid trust under	The grantor-trustee <sup>1</sup> The actual owner <sup>1</sup>
state law 5. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulation section 1.671-4(b)(2)(i)(B))	The trust

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

**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, 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.

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

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

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

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

#### Protect yourself from suspicious emails or phishing schemes.

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to <code>phishing@irs.gov</code>. You may also report misuse of the IRS name, logo, or other IRS 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: <code>spam@uce.gov</code> or contact them at <code>www.ftc.gov/idtheft</code> or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov to learn more about identity theft and how to reduce your risk.

#### **Privacy Act Notice**

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. 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.

<sup>&</sup>lt;sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>&</sup>lt;sup>3</sup> 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.

<sup>&</sup>lt;sup>4</sup>List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

<sup>\*</sup>Note. Grantor also must provide a Form W-9 to trustee of trust.



# **PROSPECTIVE DEALER QUESTIONAIRE**

PLEASE COMPLETE THE FOLLOWING QUESTIONAIRE. THE INFORMATION YOU PROVIDE WILL BE RELIED UPON BY R.M. PARKS, INC. IN DETERMINING WHETHER TO ENTER INTO AGREEMENTS AUTHORIZING THE SALE OF MOTOR GASOLINE FROM YOUR GASOLINE STATION.

NAME:
FICTICIOUS BUSINESS NAME (IF APPLICABLE):
BUSINESS ADDRESS:
RESIDENCE ADDRESS:
BUSINESS PHONE NO.:
RESIDENTIAL PHONE NO.:
CELL PHONE NO.:
IF YOU CONDUCT BUSINESS AS A CORPORATION:
NAME OF CORPORATION:
ADDRESS OF CORPORATION:
NAME OF DIRECTORS OF CORPORATION:
NAME OF SHAREHOLDERS OF CORPORATION:
NAME OF PERSONS OWNING 25% OR MORE OF ISSUED STOCK:
NAME OF OFFICERS:
PRESIDENT:
CFO:



CORPORATE SECRETARY:
IF YOUCONDUCT BUSINESS AS A LIMITED LIABILITY COMPANY (LLC):
NAME OF LLC:
ADDRESS OF LLC:
NAME OF MANAGING MEMBER(S):
IF YOU CONDUCT BUSINESS AS A PARTNERSHIP:
NAME AND ADDRESS OF ALL PARTNERS:
HOW MANY YEARS HAVE YOU, THE CORPORATION OR LLC OPERATED THE GASOLINE STATION SELLING MOTOR GASOLINE? YEARS.
HAVE ONE OR MORE OWNERS OF THE GASOLINE STATION BUSINESS OWNING AT LEAST 50% OF THE SERVICE STATION BUSINESS HAD AT LEAST THO (2) YEARS EXPERIENCE BEING RESPONSIBLE FOR THE FINANCIAL AND OPERATION ASPECTS OF THE GASOLINE STATION?
YES NO
THE UNDERSTAND HEREBY REPRESENTS TO R.M. PARKS, INC. THAT THE FOREGOING IS TRUE AND CORRECT.
SIGNATURE
PRINT NAME
PRINT TITLE
DATED: