

Request for Taxpayer Identification Number and Certification

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

| | | |
|---|--|---|
| Print or type See Specific Instructions on page 2. | Name (as shown on your income tax return) | |
| | Business name, if different from above | |
| | Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) ▶ | |
| | Address (number, street, and apt. or suite no.) | Requester's name and address (optional) |
| | City, state, and ZIP code | |
| List account number(s) here (optional) | | |

Part I Taxpayer Identification Number (TIN)

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

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

| |
|--------------------------------|
| Social security number |
| or |
| Employer identification number |

Part II Certification

Under penalties of perjury, I certify that:

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

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

| | | |
|------------------|----------------------------|--------|
| Sign Here | Signature of U.S. person ▶ | Date ▶ |
|------------------|----------------------------|--------|

General Instructions

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

Purpose of Form

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

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

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

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

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

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

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

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

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

Able Auto Transport, Inc. & Allen Auto Transport, Inc.

RR 1 Box 20
Kahoka, MO 63445
Phone: 800-340-0951
Fax: 800-774-7711

URGENT NOTICE

The Internal Revenue Service requires that we file form 1099-MISC. Statement for recipients of Miscellaneous Income, for all qualifying person engaged in a trade or business receiving aggregate payments of \$600.00 or more in any tax year. In correlation with this, we need to have you taxpayer identification number (TIN) on file. You are required to furnish us with this information on form W-9. If you fail to furnish us with this information, all payments we make to you could be subject to 31% back-up withholding. In addition, future payments may be delayed until the form is returned. The W-9 we have on file for you is illegible, incomplete, or missing. To be complete the W-9 must contain the information below and be signed and dated. **All information on the W-9 must be legible.** If you have any questions please call 800-340-1426 and ask for accounting.

Please complete all required information listed below on the attached form W-9 and fax the information to 800-774-7711 as soon as possible to preclude having to pay back-up withholding for the tax year 2004 or delaying any payments we may owe you. If you have any questions please call 800-340-1426 and ask for accounting.

- Enter the appropriate Name in the Name block. If your taxpayer identification number (TIN) is a social security number, the persons name for the SSN must be entered in the name block and the business name must be entered in the business name block. That person must sign the W-9. (The name listed in the name block will be the one reported to the IRS. The name and TIN must match as reported to the IRS by you.)
- Enter the business name in the business name block.
- Check the appropriate box to indicate you type of business (i.e. individual, corporation, etc.)
- Enter the address (NOTE: This is where payments will be mailed)
- Enter city, state, and zip code.
- Enter your TIN in the appropriate block (either social security number block or the employer identification number block) be sure these are as assigned by the IRS.
- Sign and date the W-9 Form

INVOICES WILL NOT BE PAID UNTIL AN ACCURATE W-9 IS RECEIVED

There is a \$50 penalty assessed by the IRS for not providing the correct information. This is in addition to any 31% back up withholding that the IRS may assess.

Thank you,

Able Auto Transport, Inc.
Allen Auto Transport, Inc

PLEASE FILL OUT THE FOLLOWING W-9 AND RETURN AS SOON AS POSSIBLE

**ACCOUNTING OFFICES
ABLE AUTO TRANSPORT, INC.
ALLEN AUTO TRANSPORT INC.
PROGRESSIVE AUTO TRANSPORT INC.
800-340-1426
Fax 800-774-7711**

PAY PRACTICES

We strive to pay all invoices the same day they are received Monday thru Friday. If not paid the business day they are received, they are paid the following business day. The following documents are required before payment can be made –

NOTE: INVOICES SHOULD BE SUBMITTED WITHIN 30 DAYS AFTER DELIVERING THE VEHICLE. ANY INVOICE SUBMITTED 120 DAYS AFTER DELIVERING VEHICLE MAY BE CONSIDERED CLOSED FOR PAYMENT PURPOSES.

- An invoice (desirable but not required)
- A bill of lading/inspection sheet signed by the pickup and delivery customer. Be sure to include the Order Number on your paperwork (**MANDATORY**)
(**NOTE:** a bill of lading/inspection sheet is required regardless of the \$ amount owed (e.g. \$25, \$50, Etc.)
- If delivered to a terminal (such as Matson) a copy of the dock receipt (**MANDATORY**)
- If a vehicle is picked up from or delivered to Matson the Matson Inspection sheet (**MANDATORY**)
- A copy of the order ticket (desirable but not required)
- The Order number on the invoice, bill of lading/inspection sheet (**MANDATORY**)
- A valid W-9 on file (**MANDATORY**) (Only need to receive once each calendar year/Accounting will let you know if it has missing information) Invoices received after January 1, 2009 will require a W-9 dated for the calendar year 2009 (This is the date next to your signature on the W-9). **IF YOU ARE AN LLC, THE ONLY W-9 THAT WE WILL ACCEPT IS THE IRS FORM W-9 (Rev. October 2007).** **NOTE:** The IRS requires we have a W-9 on file that is dated in the tax year we are doing business with you.

IMPORTANT – IF YOU DESIRE PAYMENT BY A COMCHEK, YOU MUST REQUEST IT ON YOUR DOCUMENTS. MAKE SURE IT IS WRITTEN WHERE IT WILL BE READILY SEEN. (PUT SOMETHING SUCH AS “COMCHEK REQUESTED” ON YOUR DOCUMENT.)

Mail or fax your requests for payment to the Attention of Accounting. If you have any questions, call 800-340-1426 and ask to speak to Accounting.

Sincerely,

Accounts Payable
December 24, 2008