

FORRESTER CONSTRUCTION Subcontractor / Vendor Information Packet

WELCOME TO FORRESTER CONSTRUCTION!

Please fill out the attached Subcontractor / Vendor Information Packet and submit to subs@forresterconstruction.com

If you have any questions, please contact Michelle Evans | mevans@forresterconstruction.com.

Thank you!

SUBCONTRACTOR / VENDOR INFORMATION PACKAGE



The contents of this questionnaire will be considered confidential and used solely to determine your firm's qualifications and will not be disclosed to outside entities. Information will need to be updated annually.

DATE:

1. GENERAL INFORMATION | Please fill in the following:

- 1.1 Name of Business
- Street Address City, State, Zip Code
- Telephone Number Fax Number
- 1.2 Contact Person: Email Address
- 1.3 Current Number of Employees:
- Office Field Shop(s)
- 1.4 Dun & Bradstreet Number
- 1.5 Government Rated Security Contractor (Yes or No) Rating (S or TS)

The undersigned hereby also certifies that he/she is authorized to execute this document on behalf of the said firm and that the statements contained herein are true:

Printed Name

Signature

Date

2. LICENSE INFORMATION | Please provide all trade and professional licenses, if any, required for our to perform your services:

Type of License / Name of License	State	License Number
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3. ORGANIZATION | Please indicate your firm's legal structure:

- 3.1 This firm is a: C Corporation S Corporation Partnership
- Sole Proprieter Limited Liability Company
- 3.2 Date Founded State of Formation
- 3.3 Federal Employer Identification Number
- 3.4 Corporate Officers
 - 1. Name
 - Title
 - Phone Fax
 - Email

3.4 Corporate Officers I CONTINUED

- | | | | |
|----|-------|--|-----|
| 2. | Name | | |
| | Title | | |
| | Phone | | Fax |
| | Email | | |
| 3. | Name | | |
| | Title | | |
| | Phone | | Fax |
| | Email | | |

4. WORK CLASSIFICATION

4.1 Please tell us what trade (s) your company specializes in (example: Drywall, Electrical, Sitework, etc.).

- 1.
- 2.
- 3.

4.2 Wage Scale Work (Check One)

- | | |
|---|--------------|
| Perform Wage Scale work only | Check if Yes |
| Do not perform Wage Scale work | Check if Yes |
| Both Wage Scale and Non Wage Scale work | Check if Yes |

4.3 Labor Affiliation (Check one)

- | | |
|------------|--------------|
| Union shop | Check if Yes |
| Open shop | Check if Yes |
| Both | Check if Yes |

4.4 Geographic Preferences (check all that apply)

- | | |
|-----------------------|--------------|
| Washington DC Metro | Check if Yes |
| Northern VA | Check if Yes |
| Central / Southern VA | Check if Yes |
| Southern MD | Check if Yes |
| Western MD | Check if Yes |
| Delmarva Peninsula | Check if Yes |
| Baltimore Metro | Check if Yes |
| Other | |

- 4.5 Market Preference(s) Check all that apply:
- | | |
|----------------------------|--------------|
| Federal / Government | Check if Yes |
| Local / Civic | Check if Yes |
| Interiors / Tenant fit out | Check if Yes |
| Healthcare | Check if Yes |
| Industrial | Check if Yes |
| Educational | Check if Yes |
| Religious Institutions | Check if Yes |
| Retail | Check if Yes |
| Restaurants | Check if Yes |
| Other | |

5. WORK EXPERIENCE

What is your average job size: \$

What is your largest job size: \$

What is your backlog:

(i) as of last financial statement: \$

(ii) as of today: \$

(iii) as of 12 months ago: \$

6. BONDING CAPACITY

6.1 Is Bidder able to provide bid, payment and performance bonds? YES NO

6.2 Single Project Limit: \$ Aggregate Limit: \$

6.3 Bonding Company

6.4 Address

6.5 Agent Contact Phone

6.6 Date, amount and type of last bond issued

Bond rate

7. FINANCIAL STATEMENTS

7.1 When you return this form, please include your Firm’s most recent audited /reviewed financial statement package inclusive of:

- i. Income statement
- ii. Balance Sheet
- iii. Work in progress schedules
- iv. Financial Statement Notes

If the Financial Statement submitted is more than 6 months old, please also include an interim statement.

10.3 Have you completed projects for the following agencies:

Architect of the Capitol

General Services Administration (GSA)

Kaiser Permanente

NAVFAC Washington

National Institutes of Health (NIH)

Smithsonian Institution

U.S. Army Corps of Engineers

Washington Metropolitan Transit Authority (WMATA)

Other:

10.4 Please list any additional information that you feel will help us determine your firm's qualifications and expertise:

11. MINORITY / SMALL BUSINESS FORM | Please return the attached form (Attachment 2) and check all that apply to your company.

12. SIZE CLASSIFICATION SELF-CERTIFICATION FORM | Please return the attached certification form (Attachment 3) and check all that apply to your company.

13. W-9 FORM | Please return the attached form (Attachment 4) with this package.

INSURANCE REQUIREMENTS

A. Insurance Requirements

The information noted below sets forth the insurance required by the Subcontract. The insurance required herein shall be obtained, endorsed, and maintained at the Subcontractor's sole expense. Certificate(s) of Insurance along with copies of all endorsements required herein shall be delivered to Contractor prior to site mobilization or commencement of Subcontractor's work. Subcontractor shall assure that all sub-subcontractors carry identical coverage and additional insured requirements as shown above. Exceptions may be made only with the written approval of the Contractor.

Subcontractor's agent shall endorse Subcontractor's policy and show the following on the Certificate:

1. Forrester Construction, and [Insert names of all additional insureds required by Contract] are additional insureds on all policies except Workers Compensation and Professional Liability. They shall be named additional insureds by endorsement to the policies listed below, with coverage for ongoing and completed operations and products liability coverage. Completed Operations and products liability coverage shall be provided for a period of not less than 5 years following the substantial completion of the project. Additional Insured endorsements shall accompany certificate of insurance.
2. This coverage as additional insureds shall be at least as broad as ISO Form CG 20 10 (11/85). All coverages shall be deemed primary and non-contributory with respect to any other coverages carried by the additional insureds, for liability arising out of subcontractor's operations. There shall be no action-over or similar employee-injury exclusion and no work from heights exclusions.
3. Certificate shall show the issuing company shall mail thirty (30) days written notice, or such longer period identified in the Contract Documents of cancellation to Contractor (not "will endeavor to", as some certificates state). Certificate shall show all limits of liability in US Dollars.
4. Policy terms, limits and coverages shall equal or exceed any requirements specified in the Contract Documents or required by law and must be at least:
 - i. **Commercial General Liability:**
 - i. \$1,000,000 each Occurrence
 - ii. \$2,000,000 General Aggregate
 - iii. \$2,000,000 Products – Completed Operations aggregate.

Including coverage for Independent Contractors Liability, Contractual Liability, Personal Injury Liability, and Broad Form Property Damage, including but not limited to completed operations, damage to property below ground, Explosion Collapse, Shoring, Grading and Underground Hazards. Coverage provided by this policy shall be primary and non-contributory with any other insurance that may be available to the additional insureds. Limits provided by this policy shall apply on a "per project" basis. Subcontractor agrees to waive any and all rights of subrogation against the additional insureds. Waiver of Subrogation endorsement shall accompany certificate of insurance.

NOTE:

A. EIFS

If the Description of Work covered by this Subcontract (including without limitation as described in Attachment A and any change orders hereinafter issued) involves installation or handling of Exterior Insulation Finishing System (EIFS), the Subcontractor must provide Contractor with a full copy of Subcontractor's General Liability policy showing that such work is not excluded.

B. Boiler and Machinery

If the Description of Work covered by this Subcontract (including without limitation as described in Attachment A and any change orders hereinafter issued) involves installation, maintenance, or any work involving boilers, machinery, or refrigeration units, etc., the Subcontractor must provide Boiler and Machinery coverage.

C. Railroad Protective

If the Description of Work covered by this Subcontract (including without limitation as described in Attachment A and any change orders hereinafter issued) involves work within 50 feet of a railroad (including without limitation WMATA, VRE, etc.), the Subcontractor must provide Railroad Protective coverage with liability limits as set forth by the railway operator.

D. Moving and Storage

If the Description of Work covered by this Subcontract (including without limitation as described in Attachment A and any change orders hereinafter issued) involves moving, transportation, and/or storage of Owner property, the Subcontractor must provide Motor Truck Cargo and/or Warehousemen's Legal coverage with limits covering the value of the Owner property. Artifacts, equipment, and/or material while in the care, custody, and control of the Subcontractor shall be provided coverage to include loading, unloading, transportation, and return of said artifacts, equipment, and/or material up to the acceptance by the Owner. Coverage will contain no limiting endorsements or exclusions with regards to fine arts, historic documents, antiques, or breakage.

E. Server Rooms

If the Description of Work covered by this Subcontract (including without limitation as described in Attachment A and any change orders hereinafter issued) involves work in or adjacent to a server room or data center, the Subcontractor must provide coverage for electronic data liability with a minimum limit of \$1,000,000. Subcontractor shall provide copies of endorsements evidencing coverage to the Contractor. Endorsement shall be at least as broad as form CG 00 65 12 07 or equivalent.

ii. Auto Liability:

- i. \$1,000,000 Combined Single Limit

Including coverage for all owned, hired, and non-owned autos used by Subcontractor, its employees, agents, subcontractors and suppliers. Subcontractor agrees to name Forrester as an additional insured and waive any and all rights of subrogation against the additional insured. Waiver of Subrogation endorsement shall accompany certificate of insurance. When applicable, policy shall include MCS-90 Endorsement in compliance with the Federal Motor Carrier Safety Administration (FMCSA).

iii. Worker's Compensation:

Worker's Compensation: minimum Statutory limits

- a. Policy shall include Waiver of Subrogation Endorsement in favor of indemnitees and Additional Insureds (listed herein).
- b. If Subcontractor is an employee leasing firm, utilizes an employee leasing firm, or will supply equipment with an operator, the workers' compensation coverage applying to that employee shall contain an Alternate Employers Endorsement on NCCI Form WC 00 03 01 A, naming "Forrester Construction, its parent and affiliated companies".

Employer's Liability:

- i. \$500,000 Each Accident
- ii. \$500,000 Disease Each Employee
- iii. \$500,000 Disease Policy Limit

iv. Excess Umbrella: for all subcontractors (unless greater amount required by Owner or specified by Forrester due to the nature of the work) shall be a minimum of the following coverages (but actually coverages held by Subcontractor shall be listed on certificate):

- i. \$5,000,000 Each Occurrence
- ii. \$5,000,000 Aggregate

Coverage is to be provided on a follow form basis over the General Liability, Auto, and Employers Liability coverages and shall be primary and non-contributory. Limits provided by this policy shall apply on a "per project" basis. Subcontractor agrees to waive any and all rights of subrogation against the additional insureds. Waiver of Subrogation endorsement shall accompany certificate of insurance. Subcontractor acknowledges that they are purchasing excess/umbrella insurance on behalf of the Contractor and that such coverage shall be subject to vertical exhaustion before any other primary, umbrella, excess, or any other insurance of the Contractor will be triggered.

v. Other Coverages: If the Description of the Work covered by this Subcontract (including without limitation as described in Attachment A and any change orders hereinafter issued) would involve rigging including, but not limited to, moving, erecting, storing, hoisting or lowering, then Subcontractor shall also provide the following coverage:

Riggers Liability:

- A. \$10,000,000 Each Occurrence
- B. \$10,000,000 Aggregate

i. If the Description of the Work covered by this Subcontract (including without limitation as described in Attachment A and any change orders hereinafter issued) would involve work in or on residential facilities, the insurance coverages provided by the Subcontractor shall contain no exclusions whatsoever for residential work.

ii. If the Description of the Work covered by this Subcontract (including without limitation as described in Attachment A and any change orders hereinafter issued) would involve site utility work or excavation work, then Subcontractor shall also provide the following coverages:

Pollution Liability:

- A. \$1,000,000 Each Claim
- B. \$1,000,000 Annual Aggregate

iii. If the Description of the Work covered by this Subcontract (including without limitation as described in Attachment A and any change orders hereinafter issued) would involve demolition work or if the Subcontractor is required, in whole or in part, to abate, remediate, disturb, handle, transport or use in any manner hazardous materials, including without limitation asbestos, lead, PCBs and petroleum products, then Subcontractor shall also provide the following coverages:

Pollution Liability:

- A. \$3,000,000 Each Claim
- B. \$3,000,000 Annual Aggregate

vi. If the Description of the Work covered by this Subcontract (including without limitation as described in Attachment A and any change orders hereinafter issued) would involve building envelope work listed below, Subcontractor is required to provide coverage for mold/fungi whether through endorsement to its GL policy or through a pollution liability policy, and Subcontractor shall provide at least the following coverage:

1. Glazing subcontractors

- A. \$2,000,000 Each Claim
- B. \$2,000,000 Annual Aggregate

2. Roofing and Waterproofing subcontractors

- A. \$1,000,000 Each Claim
- B. \$1,000,000 Annual Aggregate

3. Other subcontractors providing flashing or air barrier intended to prevent moisture intrusion or mold growth

- A. \$2,000,000 Each Claim
- B. \$2,000,000 Annual Aggregate

All Pollution Liability and mold coverage shall be written on a primary and non-contributory basis providing coverage for ongoing operations, completed operations, transportation, and disposal of hazardous materials. A full copy of Subcontractor's Pollution Liability policy shall accompany certificate of insurance.

vi. If the Description of the Work covered by this Subcontract (including without limitation as described in Attachment A and any change orders hereinafter issued) would involve professional services or design work, subcontractor and its architects, engineers and other design professionals shall provide Professional Liability insurance as follows:

- a. The Professional Liability Insurance shall be written by a nationally recognized insurance company authorized and qualified to do business in the State where the Project is located and rated "A" or better by A. M. Best & Company, with minimum limits of \$2,000,000 with a maximum deductible or self insured retention of \$100,000 for which Subcontractor will be responsible.
- b. The Professional Liability Policy shall pay any claim or expense, up to the limits of the policy, arising under the liability provision and the indemnity provision of this Agreement.
- c. The Professional Liability Policy shall provide that it may not be substantially modified or canceled without sixty (60) days prior written notice to Contractor and that the insurance company will promptly notify Contractor of any failure by Subcontractor and its architects, engineers and other design professionals to renew such policy on each anniversary date of the policy for a

period of at least five (5) years from the completion of this Project. Subcontractor and its architects, engineers and other design professionals shall keep the policy in full force and effect for a period of five (5) years following completion of the Project. Subcontractor and its architects, engineers and other design professionals shall deliver to Contractor a certificate of insurance evidencing the aforesaid policy at least once each year following the date of this Agreement and for a period of five (5) years after completion of the Project.

- d. During the course of this Agreement and for a period of five (5) years subsequent to the date of completion of the Project, Subcontractor and its architects, engineers and other design professionals shall promptly provide to Contractor written notice of any claim asserted, the entry of any settlement, or the rendering of any judgment which may be covered by the insurance policies listed above and which either individually or in the aggregate exceeds twenty five percent (25%) of the available policy limits of any such insurance policies. If required by Contractor and provided same is available at reasonable market rates, Subcontractor and its architects, engineers and other design professionals shall obtain additional insurance coverage so that coverage available equals the amounts specified in Paragraph a. above.

Acceptance and/or approval of any insurance or certificates of insurance by Forrester Construction shall not be construed as relieving or excusing the Subcontractor from any liability or obligation imposed upon either or both of them by the provisions contained herein.

B. 1. Indemnity Requirements for Projects Located in Maryland, Virginia, or West Virginia

INDEMNITY. Subcontractor shall defend, indemnify and hold harmless Contractor and Owner, and their respective officers, agents and employees, from and against any and all claims, costs, expenses (including attorney fees), suits or liability for damage to property, bodily injury, including death, and from any other claims, suits or liability for breach of this Subcontract or the performance of Subcontractor's Work hereunder, arising out of any act, omission, negligence or fault of the Subcontractor, or any of its officers, agents, employees, or servants and subcontractors or materialmen; however, the Subcontractor's indemnity obligations shall not extend to liability caused by the sole negligence of Contractor or Owner, or their agents or employees.

2. Indemnity Requirements for Projects Located in Washington DC

INDEMNITY. Subcontractor shall defend, indemnify and hold harmless Contractor and Owner, and their respective officers, agents and employees, from and against any and all claims, costs, expenses (including attorney fees), suits or liability for damage to property, bodily injury, including death, and from any other claims, suits or liability, arising out the performance of Subcontractor's Work hereunder, or any breach of its obligations under this Subcontract.

- C. Owner Requirements:** If the Owner Contract requires higher limits or more extensive requirements than the requirements set forth herein, Subcontractor shall satisfy the more stringent or more extensive requirement to the benefit of Contractor.

MINORITY / SMALL BUSINESS FORM

Company's Legal Name:

Company's Legal Address:

Date of Company's Establishment:

Company Representative: Name & Title:

Phone Number:

Email Address:

Trades offered by Company:

Federal Employer Identification Number (FEIN):

DUNS Number:

North American Industry Classification System (NAICS):

CAGE Number:

BUSINESS CERTIFICATIONS (WITH CLASSIFICATIONS): Please attached Certification Forms where applicable.

I. FEDERAL

A. Small Business Administration (SBA)

1. Small Business Certified
2. SBA 8(a) Program
3. Small Disadvantaged Business (SDB)
4. Woman Owned Small Business (WOSB)
5. HUBZone (Historically Underutilized Business Zone)
6. Veteran Owned Small Business (VOSB)
7. Service-Disabled Veteran Owned Small Business (SDVOSB)
8. Native American Owned (NAO)
9. Alaskan Owned Corporation (AOC)
10. Native Hawaiian Owned Corporation (NHOC)
11. Abilityone Program (Formerly JWOD) Non profit Agency

B. Federal Aviation Administration (FAA)

1. Airport Concession Disadvantaged Business Enterprise (ACDBE)
2. Disadvantaged Business Enterprise (DBE)

II. VIRGINIA DEPARTMENT OF TRANSPORTATION (VDOT)

A. Department of Minority Business Enterprise (DMBE)

1. Small Business
2. Woman-Owned Business
3. Minority-Owned Business
4. African American-Owned Business
5. American Indian-Owned Business
6. Native American-Owned Business
7. Asian American-Owned Business
8. Hispanic American-Owned Business
9. Disadvantaged Business Enterprise (DBE)

III. MARYLAND DEPARTMENT OF TRANSPORTATION (VDOT)

A. Office of Minority Business Enterprise (OMBE)

1. Minority-Owned Business
2. African American-Owned Business
3. American Indian-Owned Business
4. Native American-Owned Business
5. Asian American-Owned Business
6. Hispanic American-Owned Business
7. Disabled-Owned Business
8. Women-Owned Business
9. Disadvantaged Business Enterprise (DBE)
10. Airport Concession Disadvantaged Business Enterprise (ACDBE)

IV. LOCAL COUNTIES

A. Montgomery County

1. Local Small Business Reserve Program (LSBRP)
2. Local Small Business Enterprise

B. Prince Georges County

1. Minority Business Enterprise (MBE)
2. African American-Owned Business
3. Asian American-Owned Business
4. Hispanic American-Owned Business
5. Women-Owned Business
6. Local Business Enterprise (LBE)

BUSINESS CERTIFICATIONS (WITH CLASSIFICATIONS) CONTINUED: Please attached Certification Forms where applicable.

V. WASHINGTON DC CERTIFIED BUSINESS ENTERPRISE (CBE)

A. Department of Small and Local Business Development (DSLBD)

1. Local Business Enterprise (LBE)
2. Small Business Enterprise (SBE)
3. Disadvantaged Business Enterprise (DBE)
4. Development Enterprise Zone (DZE)
5. Resident-Owned Business Enterprise (ROB)
6. Longtime Resident Business (LRB)
7. Veteran-Owned Business Enterprise (VOB)
8. Local Manufacturing Business Enterprise (LMBE)

B. DC Housing Authority

1. Section 3

VI. METROPOLITAN WASHINGTON AIRPORTS AUTHORITY

1. Local Disadvantaged Business (LDB)

VII. WASHINGTON METROPOLITAN AREA TRANSIT AUTHORITY (WMATA)

1. Disadvantaged Business Enterprise (DBE)
2. Small Business and Local Preference Program (SBLPP)

Printed Name

Title

Signature

Date

FOR FORRESTER INTERNAL USE ONLY

1. Bid Pack# _____
2. Qualify for SDI: Yes / No
3. Meets Insurance Requirements: Yes / No
4. References checked: Yes / No
5. Date Received _____
6. Anniversary date for renewal _____

Form **W-9**
(Rev. August 2013)
Department of the Treasury
Internal Revenue Service

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/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <input type="checkbox"/> Other (see instructions) ▶ _____	Exemptions (see instructions): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____
	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 the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number									

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

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), and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here	Signature of U.S. person ▶	Date ▶
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General Instructions

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

Future developments. The IRS has created a page on IRS.gov for information about Form W-9, at www.irs.gov/w9. Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.

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, payments made to you in settlement of payment card and third party network transactions, 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, and

- Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct.

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.