

## AGREEMENT

In consideration of listing and managing the real property hereinafter described ("the Property"), the undersigned ("Owner") hereby grants to \_\_\_\_\_, a Real Estate Brokerage ("Broker"), the exclusive right to lease said Property and manage said Property as the Owner's agent.

This agreement ("Agreement") shall be for one (1) year ("Term") and shall commence on the date that this Agreement is duly signed by both Owner and Broker. This Agreement shall automatically renew for twelve (12) months upon the expiration of the Term and upon the expiration of each subsequent twelve (12) month period (each, a "Renewal Term").

Owner and broker agree that either party may cancel this agreement at any time for any reason upon one calendar month written notice which shall be effective at the end of the following calendar month. Termination will not be effective until both parties signed cancellation addendum and all fees and commissions (through end of contract) are satisfied. Owner agrees that fees and commissions due to broker may be deducted from any funds held by broker. If client terminates with Broker, Broker will be entitled to all fees through the end of the term in one lump sum.

Final accounting reconciliation: The Rentwell One Rate™ also applies to the month following the last day of management. During this time Rentwell Team members are processing security deposits, collect final vendor bills, transfer all funds and reconcile your account amongst other duties.

Owner acknowledges that it has terminated all previous marketing efforts with regard to the Property. Owner agrees to indemnify Broker against any claims of any other agent, broker, finder or other third party in connection with the Property.

The Property is described as: \_\_\_\_\_

<b>Start Date:</b>	<b>Ending On:</b>	<b>(the "Term")</b>
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# PROPERTY DATA SHEET

Beds: \_\_\_\_\_

Bath: \_\_\_\_\_

Sq. Feet: \_\_\_\_\_

## Occupancy

- Vacant
- Occupied *(we will collect this information separately)*

## Pet Policy

- None
- Cats
- Dogs, Small or Large

## Home Security System

- Yes, Code: \_\_\_\_\_
- No

## Basement

- No
- Yes
  - Does resident have use of this? \_\_\_\_\_

## Home Warranty

- No
- Yes: \_\_\_\_\_

## Laundry

- No
- Yes, Inside Unit
- Yes, Common Area
- Payment type (coin, card, etc)

Parking: \_\_\_\_\_

## UTILITIES

### Cooking Source

- Gas
- Electric

### Heat Source

- Gas
- Electric
- Oil

## UTILITY RESPONSIBILITY

### Electricity

- Tenant  Owner

### Gas / Oil

- Tenant  Owner

### Water

- Tenant  Owner

### Trash

- Tenant  Owner

### Sewer

- Tenant  Owner

### Grass Cutting

- Tenant  Owner

### Snow Removal

- Tenant  Owner

Any other details on utility bill backs?

What else should we know about the property?

Any specifics you want to ensure ARE INCLUDED IN MARKETING?

# LEASING

1. **Lease Application Fee.** Owner hereby acknowledges that Broker will charge each prospective tenant a non-refundable \$50.00 application fee to offset Broker's costs in performing background checks. All funds collected from the applicant /tenant will be made payable to "RentWell."
2. **Lease Signing.** Broker is hereby granted permission to prepare and sign lease agreements on Owner's behalf.
3. **Access to the Property.** Owner agrees to permit Broker to use a 'Lock Box' or self-showing system. Owner and any third party entering the Property on behalf the Owner shall use Owner's own lock box for personal access to the Property.
4. **Other Properties.** Owner agrees that Broker may list other properties for rent that are not owned by Owner and that Broker may show other properties that are not owned by Owner to prospective tenants.
5. **Owner Disclosure.** The Owner has a duty to disclose "material defects" and dangerous conditions with respect to the Property and hereby represents and warrants that Owner knows of no material defect or dangerous condition with respect to the Property except as follows:

No Defects: (Owner initials) \_\_\_\_\_

The Property is subject to the following defects:

\_\_\_\_\_  
\_\_\_\_\_

The Owner authorizes Broker to disclose material defects to any prospective tenant.

6. **Inspection Reports.** Owner advises Broker that the following inspection reports have been prepared with respect to the Property (list all reports, studies, letters, test results, and similar documents, all of which are collectively referred to herein as ("**Reports**") addressing the issue of the existence or nonexistence of infestations, asbestos, molds and other toxics compounds: (if none, initial "No Reports"

\_\_\_\_\_  
\_\_\_\_\_

NO REPORTS: (Owner initials) \_\_\_\_\_

The Owner authorizes Broker to disclose any material negative conditions to any prospective Tenant.

7. **Indemnification.** The Owner agrees to indemnify and hold harmless the Broker and any agents or subagents against liability, including court costs and attorney fees caused by the Owner's failure to disclose accurately and completely any material defects or Reports related to the condition of the Property that may affect its desirability and occupancy.
8. **Fair Housing Act.** Federal and state laws make it illegal for Owner, Broker, or anyone else to use RACE, COLOR, RELIGION, SEX, DISABILITY, FAMILIAL STATUS/AGE or NATIONAL ORIGIN as reasons for refusing to show or rent properties, set deposit amounts or as reason for any decision relating to the conditions and terms of the lease of property. Owner will not meet or communicate with applicants/tenants nor will Broker provide any information outside of the prospective tenant's qualification form.
9. **Owner's Interest.** Owner represents that Owner owns fee simple title to the Property and/or has full right, power, and authority to enter into the leases as anticipated under this Agreement. Unless otherwise agreed to in writing, Owner represents that Owner shall obtain any required municipal occupancy or use licenses/certificates.
10. **Sale of Property.** If a Broker placed tenant purchases the property and Broker handles transaction, Owner agrees to pay a selling agent commission to Broker in the amount of 2.5% of the selling price.
11. **Advertising.** In order to advertise the Property's availability for Lease, Broker may place signs on the Property and advertise rental availability by electronic media.
12. **Insurance.** Owner must provide proof of property & liability insurance for the property or properties to be managed under this agreement. Owner must maintain a Landlord Insurance policy including Personal or Commercial Liability coverage at a minimum of \$500,000 per occurrence and must name Rentwell and its subsidiaries as an Additional Insured with respect to Liability.
  1. If owner does not produce insurance, owner will be charged \$75 a month for non-compliance per unit. This puts Rentwell at risk not having evidence of insurance.
  2. **IF YOU WOULD LIKE A FREE INSURANCE QUOTE YOU MAY [CLICK HERE](#)**

NOTE:

The Pennsylvania Real Estate Recovery Fund has been established for the purpose of giving relief for an unpaid judgment against a licensed real estate person under certain circumstances. For more information, call 800-822-2113 within Pennsylvania or 717-783-4854 outside of Pennsylvania. Owner has read the Consumer Notice as adopted by the State Real Estate Commission at 49 PA Code Section 35.336.

## **MANAGEMENT**

1. **Property Management Reserves.** Upon the signing of this Agreement, Owner shall deposit the sum of \$\_\_\_\_\_ (“**Unit Reserves**”) with Broker to be held by Broker to satisfy Broker’s daily obligations of managing the Property. At all times, Owner shall maintain the unit reserves. Owner shall replenish the Unit Reserves balance within ten (10) days of notice from Broker or sooner if directed by Broker.

Single Family: \$500 per Property

Multi-Family: \$500 1st unit, \$200 per each additional unit

2. **Owner’s Responsibilities.** Owner agrees to make available all data, records and documents pertaining to the Property which the Broker may require to properly exercise Broker's duties hereunder. Owner must provide proof of insurance naming Broker and it’s subsidiaries as additional insureds.
3. **Broker’s Responsibilities.** Owner hereby nominates and constitutes Broker as Owner’ agent to perform the following responsibilities:
4. **Property Turnover, Inspections and Maintenance**
  - Conduct move-in evaluation
  - Conduct all borough/government inspections
  - Issue a 5 day move-in inspection report to tenant
  - General maintenance coordination
  - Emergency maintenance coordination
  - Resident relations
  - Issue and accept keys from tenant
  - Record tenant forwarding contact information
  - Conduct move-out evaluation

### **Rent Collection/Tenant Relations**

- Collect fees, rents, late rents and other charges
- Maintain rent collection records

- Prepare and serve late rent, pay or quit, notices
- Serve rental increases (if applicable) and tenancy termination notices
- Send out lease renewal reminders
- Negotiate and prepare lease renewals
- Conduct renewal lease signing

### **Accounting and Reporting**

- Invoice and payment of management fee
  - Draft statement-mailed on or before the 15th of the month for the current month
  - Final statement published to Owner portal on or before the 15th of the month for the previous month
  - Owner Draws
    - Rents collected before the 10th of the month will post by the 15th of the current month
    - Rents collected between the 11th of the month and the 25th of the month will post by the end of current month
  - 1099's will be posted to your portal on or before January 31st
  - Annual income statement will be published to your Owner portal by January 31st
  - Holding of security deposit
  - Distribution of security deposit (only applies to security deposits held By Broker)Accounting of portfolio minimum (Unit Reserves) may need to be adjusted based upon needs of portfolio.
  - Any unpaid bill to Rentwell older than 60 days is subject to a fee of 10% of balance.
5. **Broker's Additional Responsibilities.** The maintenance options below will modify the rate schedule depending on the level of service you choose. Your selection will modify the responsibility between Owner and Broker. Please choose the level of service appropriate for you.

## MAINTENANCE

Maintenance - Managed by Rentwell

When we manage your maintenance, we manage every aspect of the project for you. Permits, Contractors, follow-up, it's all included. We've negotiated rates with our vendors so you don't need to shop around.

- ✓ Rentwell handles all calls
- ✓ Rentwell does vendor management and scheduling
- ✓ Rentwell handles Work Order Management
- ✓ RentWell will seek owner approval if any work will exceed \$500
- ✓ RentWell manages all inspections and abatements
- ✓ Construction Management
- ✓ Rentwell to coordinate landscaping, salting, snow removal for multifamily or vacant single family homes.
- ✓ Owner agree to have Rentwell Services HVAC once a year at owners expense.

Opt-Out \_\_\_\_\_  
Owner Initial                      Date

BY OPTING OUT, I UNDERSTAND MY RESPONSIBILITIES ARE AS FOLLOWS:

Managed by owner maintenance is for the experienced owner who is familiar with all aspect of his/her investment. By choosing this option, you should have the time, ability and experience to handle everyday maintenance as well as emergency calls.

- ✓ Rentwell takes all calls and does not diagnose issue, passes call along to owner
- ✓ Rentwell informs owner of maintenance call
- ✓ OWNER is responsible for all inspections (borough/section 8)
- ✓ OWNER is responsible for all snow removal and ground maintenance
- ✓ OWNER must respond to all emergency calls. This is for owner's protection and safety of property.
- ✓ OWNER must provide annual service HVAC equipment
- ✓ FEE: Included in management fee
- ✓ OWNER is responsible and assumes liability for all seasonal maintenance including snow removal, salting, lawn care and all ground maintenance.
- ✓ OWNER inspects property while vacant.
- ✓ OWNER handling their own unit turn will pay Rentwell \$75 a month while turn is in process.

## **OWNER BENEFIT PACKAGE**

As a Rentwell Client you will be enrolled with the Owner Benefits Package. Think of this like an eviction protection program. The rate is \$35 per enrolled unit per month.

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# Owner Benefit Package



## What Is It?

The Owner Benefit Package™ is a suite of services that offers unique benefits and protection against loss of rent for our owners!

### Rent Advance™

Receive up to **12 months of rent payments upfront** on qualifying leases. Remove the risk of resident non-payment as **Rent Advance™ is guaranteed rental income.**



### Rent Protection

Receive up to **2 months of lost rental income** with OBP™. OBP™ protects you from loss of rental income stemming from a tenant's default on rent payments.



### OBP™ Rental Report

Our rental report provides owners with on-demand access to accurate rental listing comparables.



### Real -Time Legislative Alerts

Stay ahead of rental housing laws and tax policies that may impact your rental portfolio.



### Legal & Re-tenanting Expense Shield

Receive up to **\$1,000 towards the legal costs of an eviction**, or other legal action, following a tenant's default on rent.



# PET RENT GUARANTEE

## Benefits of Accepting Pets

- More high-quality applicants - Over 70% of renters are pet owners.
- Opening up your rental to the majority of the market significantly raises the number of applicants for a property.
- Longer occupancy period - Renters with pets have longer tenancy periods which means less turnover and few related owner expenses.
- Happier Tenants - Studies have shown that owning a pet can improve happiness, well-being, and health.
- Increased rental rates - A property that allows tenants to bring their pets rents at a higher cost. Not only does making your property pet-friendly increase the profitability of your investment but you will likely end up with happier tenant overall which makes life better for everyone.
- Applies to cats and dogs only

**Rentwell will always keep all pet rent as part of our Pet Rent Guarantee.** Our \$2,000 Pet Guarantee protects you from expenses from destructive animals. We guarantee our owners up to \$2,000 in damage protection for any pet damage beyond what the security deposit covers.

Transparency Disclosure - \*The only exception is in cases of an Authorized Assistance Animal.

# Renters Qualification Form

## Felonies

- Not Accepted
- None within the last 10 years

## Collections

- Nothing in Collections
- No more than \$ \_\_\_\_\_

## Misdemeanor

- Not accepted
- None within the last 1 year
- None within the last 3 years
- None within the last 5 years
- None within the last 10 years

## Credit

- 650 + 1st / SD
- 550 - 650 1st/FMR/SD
- 550 - 550 1st/FMR/2xSD

Minimum Credit: \_\_\_\_\_

## Evictions

- Not accepted

# BANKING INFORMATION

We send your rent money via ACH direct bank deposit. We do not send paper checks. Please provide the following so we may properly set you up (or you may email over a VOID check)

Bank Name \_\_\_\_\_

Account # \_\_\_\_\_

Bank # \_\_\_\_\_

# PRICING

IF VACANT (single family) at time of signup Rentwell OneRate™ will begin in the month we move a resident into your property (regardless of the day of the month) and will continue thereafter to be charged the 1st of each month. As long as you are a client of Rentwell this charge will continue regardless of occupancy status. If there will be a period of prolonged vacancy (more than 2 months) please contact your property manager.

IF OCCUPIED (single family) at time of signup Rentwell OneRate™ will start first month of management.

\*Multi-Family Starts from sign up date

<b>OneRate™ Fee</b>	\$ _____ (per building)
<b>Tenant Placement</b>	INCLUDED
<b>Account Setup</b> (This includes 1 door on our rental lock system)  Some or all may apply: Photos, Videos, Marketing, Property Evaluation, Rental License Inspection, Bank Setup, Portfolio Setup, Contact information, insurance, leases, ledgers, tenant setup)	
<b>Lease Renewal</b>	INCLUDED
<b>Court Representation</b> (This covers Rentwell court attendance, not costs for court fees, attorney fees or paperwork)	INCLUDED
<b>Onsite Services (included)</b> Pre- Move in Post- Move In Lease Renewal Move Out	<b>Onsite Services (not included)</b> Special request by owner. Utility Connection, Insurance / Appraisal inspection, Section 8  \$75 first hour, \$55 each additional hour

<p><b>Technology Reimbursement</b>  (Owner Draws, Zillow/Trulia/Hotpads listing fee, Software, Data Backup and Storage, Owner Portal, 1099 Processing)</p>	INCLUDED
<p><b>Daily Maintenance Markup</b>  (Vendor Coordination, Follow up, Scheduling, Invoicing. Owner still pays vendors invoice)</p>	INCLUDED
<p><b>Make Ready / Unit Turns</b></p>	Project Management Fee Applies
<p><b>Pet Guarantee</b>  Pet Rent Guarantee Pet Rent is kept by Rentwell as part of the \$2,000 Pet Rent Guarantee.</p>	<p><b>Pet Rent Guarantee (additional coverage)</b>  \$15 per pet per month  For an additional \$15 a month, we can extend the guarantee to \$4,000 in coverage (total)</p>
<p><b>Eviction Protection Program</b></p>	\$35 per enrolled unit per month

## **NON-SOLICITATION**

A. The Owner expressly acknowledges that the Manager has incurred and will continue to incur significant expenses in acquiring, training, and retaining its property managers, site managers, project managers and other employees (hereinafter "Restricted Persons"). During the term of this Agreement and for a period of twenty-four (24) months following the termination or expiration thereof (hereinafter the "Non-Solicitation Period"), the Owner shall not, either directly or indirectly, solicit, hire, contract with or engage for employment or consultancy, by itself or by any of its present or future members, shareholders, partners, employees or agents, any Restricted Persons, unless the Owner obtains the prior written consent of the Manager.

B. The Owner acknowledges and agrees that any breach of this Non-Solicitation provision would result in material harm to the Manager, the extent of which would be difficult to ascertain with certainty. Therefore, in the event of a breach by the Owner, the Owner shall pay the Manager as liquidated damages an amount equal to one-half (1/2) of the Restricted Person's annual salary (the "Salary"). The term Salary means: (i) for salaried employees, the Restricted Person's fixed guaranteed compensation during the last calendar year the Restricted Person was employed by the Manager prior to the Owner's breach; and (ii) for hourly employees, the highest hourly rate paid to the Restricted Person during the last calendar year he or she was employed by the Manger prior to the Owner's breach of this Non-Solicitation Clause multiplied by 2080 hours.

C. In the event the Manager has to enforce the terms of this Non-Solicitation Clause, the Manager shall be entitled to payment by the Owner of all of its costs of enforcement, including without limitation court costs and reasonable attorney's fees.

D. The provisions of this Section shall survive the termination of this Agreement.

# Legal and Signature Page

## Disclosure

All rent belongs to Owner; all other fees, including but not limited to application fees, late fees, collection, administration fees, and bad check charges shall be the property of Broker. Broker may pay (and receive) referral fees, commissions, co-op commissions, rebates and bonuses to (and from) outside real estate agents/brokers, tenant referral companies, rental relocation companies, material suppliers, multiple listing companies, builders, developers, home warranty companies, banks, contractors and vendors who assist Broker in the marketing showing, monitoring, leasing, managing and maintaining of the Property, including companies where Broker may be a member, owner, agent, broker, stockholder or partner.

## Legal

Owner agrees to hold Broker harmless from and against any and all liabilities, claims and causes of action arising out of, based upon, occasioned by or in connection with Broker's involvement with the Property, including as a result of the use of the Lock Box or Rently access systems, and from any liability for any injury suffered by any employee of Owner, any tenant, or any other person not employed by Broker unless such damage or lawsuit arises from the gross negligence of Broker. Broker shall not be liable for any error of business judgment or for any mistake of fact or law, or for anything which he may do or refrain from doing hereunder, except in cases of Broker's gross negligence. This obligation shall be construed to extend to all legal, defense and investigation costs, expenses, and liabilities incurred by Broker, including attorneys' fees and any insurance deductible or retainer fee that Rentwell must pay to respond to a legal claim / lawsuit that results from owners property.

If a lawsuit is brought to collect Broker's commissions or fees due from Owner, or if Broker successfully defends any action brought against Broker by Owner relating to the Property, Owner agrees to pay all costs incurred by Broker in connection with such action, including reasonable attorney's fees. Any civil action brought against Broker must be filed in \_\_\_\_\_ . If more than one person signs this Agreement on behalf of one party, their liability is joint and several. Any modifications or additions to the Agreement must be in writing and signed by both parties. Fax or electronic copies of this Agreement with signatures are considered legal and binding contracts. This Agreement shall be binding upon the heirs, successors and assigns of the parties hereto; and the obligations of Owner hereunder shall run with the Property and bind all future owners of the Property.

Owner agrees to cover any insurance deductible or retainer fee that Rentwell must pay to respond to a legal claim / lawsuit that results from owners property.

Complete one: name to be listed as Primary and under whose name and Tax EIN incomes are to be reported to the IRS.

**INDIVIDUAL:**

Name: \_\_\_\_\_ SS# \_\_\_\_\_

Entity Name: \_\_\_\_\_ Tax ID# \_\_\_\_\_

\_\_\_\_\_% Share    Legal Name: \_\_\_\_\_ Tax ID# \_\_\_\_\_

\_\_\_\_\_% Share    Legal Name: \_\_\_\_\_ Tax ID# \_\_\_\_\_

\_\_\_\_\_% Share    Legal Name: \_\_\_\_\_ Tax ID# \_\_\_\_\_

**All owners must submit Separate W-9 Forms**

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the dates set forth below.

**OWNER:**

By: \_\_\_\_\_ By: \_\_\_\_\_

Name: \_\_\_\_\_ Name: \_\_\_\_\_

Date: \_\_\_\_\_ Date: \_\_\_\_\_

**BROKER:**

By: \_\_\_\_\_

Name: \_\_\_\_\_



Date: \_\_\_\_\_

## Request for Taxpayer Identification Number and Certification

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

<b>Print or type See Specific Instructions on page 2.</b>	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:

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 on page 3.

<b>Sign Here</b>	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](http://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:

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.

**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.

