

Please complete, sign and return the original PRODUCER AGREEMENT along with the following:

1. Copy of insurance license issued by state of residence or agency domicile.
2. Certificate of insurance for your current professional liability (E&O) insurance.
3. IRS Form W-9.
4. Producer Application, attached hereto

Please check one: Corporation Partnership Sole Proprietorship

Federal Tax I.D. Number: _____ (Social Security Number if Individual)

Excess and Surplus Lines License Number: _____ (If applicable)



**Hull & Company, Inc.-Jacksonville Branch
PRODUCER AGREEMENT**

THIS PRODUCER AGREEMENT (this “Agreement”), dated as of [REDACTED], 201_, is made and entered into by and between **Hull & Company, Inc.**, a Florida corporation (“Broker”) and _____, a Florida corporation (“Producer”). Broker conducts its insurance operations through separate business units. As used in this Agreement, the term “Broker” shall refer to these business units and any other entities that may be affiliated through common ownership and/or managed by Broker as agent for maintaining producer relationships.

Background

Producer desires to place contracts of insurance through companies represented by Broker (those companies referred to herein as “Insurer” or “Insurers”) and utilizing the underwriting facilities, knowledge, and services of Broker. Broker is willing to offer facilities to Producer for the placement of insurance by admitted and/or non-admitted Insurers. In consideration of the mutual promises contained in this Agreement, it is agreed as follows:

1. Authority. Producer has authority, pursuant to the terms of this Agreement, to submit accounts or risks to Broker for the purpose of placement and procurement of insurance coverage with Insurers and utilizing the underwriting facilities, knowledge, and services of Broker. This Agreement, and the relationship between the parties and their officers and employees, is not intended, and shall not be construed, to create a partnership, joint venture or employment relationship between Producer and Broker. Producer is for all purposes an independent contractor. Producer will act in accordance with any Insurer’s policies and administrative guidelines that are known or should be known to the Producer including, but not limited to, the Insurer’s practices regarding the issuance of certificates and other evidence of insurance. Broker, in its sole discretion, shall judge whether to accept, reject or submit to Insurer for acceptance any applications of insurance for risks submitted by Producer and shall incur no liability for failure to place any such risk. Nothing in this Agreement shall place Broker under any obligation to accept any proposal or new business or the renewal of existing business put to it by the Producer, Producer agrees to the following express limitations of authority:

(a) *Binding Authority.* Producer has no authority to bind Broker or any of its principals, or commit to issue binders or policies of insurance on behalf of Broker or to make any representation not strictly in accordance with the policies and contracts placed pursuant to the terms of this Agreement. Producer shall not make, alter, or vary any terms of coverage, or modify the terms of payment of any premium or deposit, or incur any liability for Broker.

(b) *Co-Brokering.* Producer shall not act as an underwriter, re-broker or co-broker (double broker) for any application submitted or policy placed or procured pursuant to this Agreement without the express written consent of Broker.

(c) *Certificates and Evidence of Insurance.* Producer has no authority to issue or communicate certificates of insurance or evidence of insurance relating to insurance placed pursuant to this Agreement. If Producer provides copies of certificates or evidence of insurance to Broker, it is understood that Broker will not review, analyze or otherwise comment on the accuracy, completeness or propriety of any certificate and will not have any responsibility to provide copies of such certificates or evidence of

insurance to Insurers unless required by the respective Insurer's contract with Broker. Producer is solely responsible for the accuracy and completeness of any certificate or evidence of insurance Producer issues.

2. Producer's Representations and Warranties. As a material inducement for Broker to enter into this Agreement, Producer represents and warrants the following:

(a) *Licensing.* Producer is properly licensed to transact business as an agent or broker in accordance with the insurance laws, rules and regulations of each state in which Producer transacts business. Producer will maintain such license or licenses in good standing for the duration of this Agreement and will furnish proof of such licensing upon request by Broker. Producer will promptly notify Broker of any suspension, cancellation or disciplinary action with respect to its license(s).

(b) *Errors & Omissions Coverage.* Producer now has and shall maintain agent's professional liability (Errors and Omission) insurance coverage with a minimum aggregate policy limit of one million dollars (\$1,000,000) while this Agreement is in force and will furnish proof of such coverage upon request by Broker. Producer will provide Broker with prompt written notice of any material change, cancellation or other termination of this coverage.

(c) *Insurance Applications.* Any and all information provided in connection with any application for insurance subject to this Agreement shall be true and complete, to the best of Producer's knowledge. Producer further represents and warrants that, to the best of Producer's knowledge, such applications shall contain no material misrepresentations of any kind. Producer shall ensure that all material facts of which Producer is aware are accurately described and completely disclosed to Broker. Further, it is the duty of the Producer to notify Broker, promptly after Producer becomes aware, of any material change(s) that may affect the risk during the policy period and at any subsequent renewal.

(d) *Producer Information.* All information in the attached Producer Application is true and correct. The Producer shall give Broker prompt notice of any change in information.

(e) *Excess and Surplus Lines Placement.* Producer shall not place an order with Broker for any excess or surplus lines insurance unless Producer shall have first complied with any applicable state laws requiring the Producer to attempt to procure such insurance from insurers authorized to do business in the state of residence of the proposed insured. The party responsible for the payment of surplus lines taxes shall be responsible for full compliance with all relevant surplus lines laws of the pertinent state, including, but not limited to, the collection and payment of surplus lines taxes, filing of affidavits, and providing the appropriate statutory and/or regulatory disclosure legends on all documents.

3. Commissions and Premiums.

(a) *Commissions.* Broker shall allow Producer, as commission, a percentage of the premium written at a rate agreed upon by Broker and Producer from time to time.

(b) *Premium and Accounts.* Producer shall accept the format of Broker's billings, which may take the form of binders, invoices, statements or similar communications. The net balance due as shown on such billings shall be paid by the billing due date, irrespective of whether a policy has been delivered to Producer by such date. Producer guarantees the full payment due Broker of all premiums including deposit, earned, extension and adjustable premiums, fees, plus applicable state and local taxes, less commission, on every insurance contract bound or written for Producer pursuant to this Agreement, whether or not collected by the Producer. The net balance will be due and payable as indicated on such billings and may vary based upon the credit terms of the issuing Insurer. The omission of any item(s) from a monthly statement or separate invoice shall not: (1) affect the Producer's responsibility to account for and pay all amounts due; (2) prejudice the rights of Broker to collect all amounts due from Producer; or (3) extend the time within which Producer must make payment. *Producer's obligation to make payment to Broker is not contingent upon the issuance of the policy.* Any credit extended to the insured or others shall be at the sole risk and responsibility of the Producer unless otherwise agreed in writing by Broker. Attempts by Broker to collect premiums (including audit premium discussed below) from insured shall not relieve

Producer of liability to Broker except to the extent of amounts actually collected by Broker from insured, less the expense of such collection. In the event Broker shall have to bring any action or proceeding to enforce collection of any amount due under the terms of this Agreement, Producer agrees to pay all costs incident thereto, including reasonable attorney's fees, incurred by reason of such action or proceeding.

(c) *Adjustable Premiums.* Notwithstanding anything to the contrary herein set forth, in situations where premiums for a policy or policies which have been issued cannot be fully determined in advance and where an adjustment or determination is made by an audit, retrospective rating or by interim reports, such amounts are fully earned and due at the invoice date as evidenced by a Broker or Insurer invoice.

(d) *Collection of Audit Premium.* Producer will make all reasonable efforts to collect amounts due. Producer will be relieved of responsibility for audit premium, so adjusted or determined, if Producer notifies Broker in writing within twenty (20) days after said invoice date, stating that Producer has made diligent efforts and is unable to collect such premiums and *provided the Insurer releases Broker from liability for such premium.* A copy of the Producer's invoice to the insured, as well as copies of correspondence pertaining to the collection, must be sent with this notification. Failure to give Broker timely notice shall constitute Producer's acceptance of responsibility for payment of such premiums. If commission applies to these adjustments, none will be allowed for Producer on premiums collected directly by Broker or Insurer under this provision. If, after a period of sixty (60) days from the date liability was assumed by the Insurer, Broker has not received payment due for the applicable coverage, Broker may, at its option, collect from the insured the premium due. In the event Broker collects the premium or any party thereof from the insured, Producer shall not be entitled to any commission on the premium so collected.

(e) *Refunds of Premiums & Premium Tax.* In the event of cancellation or modification of an insurance contract for whatever reason that results in an obligation to refund all or part of the premium and/or premium tax, Broker's sole obligation shall be to remit the required premium or premium tax directly to Producer rather than to insured, to any premium finance company or to any other person or entity. Notwithstanding the foregoing, no amount of premium tax shall be returnable until recovered by Broker and the amount to be returned shall in no event exceed the amount recovered.

(f) *Unearned Commissions.* Producer shall be liable to Broker and shall pay return commission at the same rate as originally allowed to Producer for all return premium adjustments or cancellations, including return premium on cancellations ordered or made by the Insurer or finance company. Such return commission shall be paid to Broker by the due date indicated on the billing document. If a return premium becomes due under any contract of insurance and Broker has been issued a credit, or payment has been rendered, for such premium by Broker's Insurer, Broker will pay to Producer such return premium less the unearned portion of any commission previously retained by the Producer.

(g) *Financed Premiums.* Unless state law requires otherwise, Broker reserves the right, in its sole discretion, to remit unearned premiums on finance policies that are cancelled, less Producer's unearned commission, directly to the premium finance company for the account of the insured, or, in appropriate circumstances, to Producer or directly to the insured. The ultimate liability of Broker for payment to a finance company, Producer or insured shall never exceed the amount of return premium less unearned commission developed. Producer agrees to hold Broker harmless from any responsibility for payment to or from finance company and further agrees that financing arrangements do not diminish the responsibility for timely payment of premium by the Producer.

4. Premium Funds Held In Trust. Producer shall hold premium funds in a fiduciary account for business generated under this Agreement to the extent required by the applicable law of each state in which Producer conducts business. Provided Producer is in compliance with all terms of this Agreement and applicable law, Producer may retain any interest earned on said premium funds while so held by the Producer.

5. Claims. Producer shall notify Broker promptly of any claims, suits or notices of loss (or circumstances which might reasonably be expected to result in a claim, suit or notice of loss) and shall

cooperate fully with Broker to facilitate the investigation and adjustment of any claim when and as requested by Broker.

6. Cancellation of Insurance. Notwithstanding anything to the contrary in this Agreement, but subject to applicable legal requirements and insurance contract provisions, Broker shall have the right to cancel any binder, policy or contract of insurance issued. Broker will not recognize flat cancellations unless (1) written evidence of coverage prior to the inception date of the contract for insurance is provided; and (2) such credit has been granted Broker by its Insurer. Earned premium shall be computed and charged on every binder, policy or contract cancelled after the inception date in accordance with the cancellation provision of the applicable contract and/or rules of the Insurer. If Producer does not make timely payment of any sums due Broker, then Broker may, without limitation of other remedies, initiate with Insurer to cancel the binder, policy or contract for non-payment. If coverage is bound by Broker, all additional fees charged by Broker for the entire policy term shall be fully earned upon binding. Producer hereby acknowledges that Broker and its Insurers are under no duty to reinstate a policy if the policy is cancelled. Producer shall not accept from any insured the late payment of premiums with prior knowledge, whether actual or constructive, that the policy for which the late premiums have been collected has been cancelled.

7. Advertising. Producer shall not cause any advertisement referring to or using the name of Broker or Insurer, or issue or cause to have issued any letter, circular, pamphlet, or other publication or statement so referring, without the express written consent of Broker. In the event Broker suffers a loss or expense arising out of any unauthorized advertisement, publication or statement of the Producer, the Producer shall be liable for and hereby agrees to indemnify Broker and hold Broker harmless from all resulting damages, fines, penalties and costs.

8. Confidentiality. The parties to this Agreement hereby represent and acknowledge to each other that in the course of the performance of their respective obligations, they will each make available to the other party certain information pertaining to each party's business and operations ("Information"). Each party hereby agrees that as a condition to being provided the Information, that neither party will use any Information except in connection with the performance of duties hereunder. Each party agrees not to disclose any Information to any one other than employees, officers and directors of such party, that have a need to know, and to cause all such persons to abide by this Agreement. The limits on use and disclosure will not apply to any Information which (a) at the time of disclosure is generally available to the public or (b) which becomes generally available other than through a breach of this obligation of confidentiality.

9. Inspection of Records. During the term of this Agreement, and for a period of three (3) years following termination for any reason, Broker or Insurer shall have the right to audit and inspect Producer's books and records concerning the business to which this Agreement applies. Such right of audit and inspection shall be during normal business hours upon reasonable notice to Producer. The costs of such audit and inspection, including the costs of making copies of relevant records, shall be borne by Broker.

10. Ownership of Accounts. In the event of termination, so long as Producer has promptly accounted for and paid all premiums or return commissions for which it may be liable, the Producer's records and use and control of expiration, shall remain the property of Producer; otherwise, use of record and control of expirations shall be vested promptly and exclusively in Broker.

11. Termination of Agreement. This Agreement may be terminated immediately at any time by either party giving written notice to the other by certified mail, return receipt requested. This Agreement will also terminate: (a) automatically, if any public authority cancels or declines to renew the Producer's license or certificate of authority; (b) automatically at Broker's option, on the effective date of the sale, transfer, or merger of Producer's business with the provision Broker may, upon review, appoint the successors as a Producer; or (c) immediately, upon either party giving written notice to the other of termination because of fraud, insolvency, failure to pay balances, or willful or gross misconduct. All representations and obligations of the Producer herein shall survive the termination of this Agreement.

After the date of termination of this Agreement, Producer shall complete the collection and accounting to Broker for all premiums, commissions and other transactions unaccounted for on the date of termination or

arising thereafter in respect of outstanding policies of insurance, including but not limited to, return premium and return commissions. Outstanding policies will be permitted to run to expiration.

12. Indemnification and Hold Harmless. Each party agrees to indemnify and hold each other harmless, including attorney fees and costs of investigation, and any defense incident thereto, for any acts, errors or omissions in the solicitation, processing and placement of insurance business under this Agreement, except to the extent that the party requesting indemnification caused or contributed to the loss. The party suffering the loss or damage shall promptly notify the other of any action relating to such loss or damage. The provisions of this Section 12 shall survive termination. Producer understands that Broker assumes no responsibility for any policy with regard to the adequacy, amount or form of coverage and agrees to indemnify and hold Broker harmless from any claim asserted against Broker in following the instructions of the Producer. Broker is not an insurer and does not guarantee the financial condition of the Insurer with whom it may place risks. Broker shall have no liability for non-payment of claims due to the insolvency of an Insurer, or otherwise, under contracts of insurance placed by Broker.

13. Alternative Dispute Resolution. The parties hereby agree that all disputes, controversies or claims of any kind and nature between the parties arising out of or in any way related to this Agreement, its interpretation, performance or breach, shall be resolved exclusively by the following alternative dispute resolution mechanisms:

(a) *Negotiation.* The parties shall first engage in a good faith effort to negotiate any controversy or claim by communications between them. Said negotiations may be oral or written. To the extent they are oral, they must be confirmed in writing.

(b) *Mediation.* Should the above-stated negotiations be unsuccessful, the parties shall engage in mediation pursuant to the rules promulgated by the National Arbitration Forum relating to commercial mediations. Any costs relating to or arising out of mediation shall be borne equally between the parties.

(c) *Arbitration.* Should the above-stated be unsuccessful, the parties shall arbitrate any controversy or claim with the express understanding that this Agreement is affected by interstate commerce in that the goods and services which are the subject matter of this Agreement, pass through interstate commerce. Said arbitration shall be conducted pursuant to the rules promulgated by the National Arbitration Forum relating to commercial arbitrations (the "Arbitration Rules"). Any costs relating to or arising out of arbitration shall be borne by the party against whom an award is issued.

THE PARTIES UNDERSTAND AND AGREE: (i) THAT EACH OF THEM IS WAIVING RIGHTS TO SEEK REMEDIES IN COURT, INCLUDING THE RIGHT TO A JURY TRIAL; (ii) THAT PRE-ARBITRATION DISCOVERY IN ARBITRATION PROCEEDINGS IS GENERALLY MORE LIMITED THAN AND DIFFERENT FROM COURT PROCEEDINGS; (iii) THAT THE ARBITRATORS' AWARD IS NOT REQUIRED TO INCLUDE FACTUAL FINDINGS OR LEGAL REASONING; AND (iv) EITHER PARTY'S RIGHT OF APPEAL TO SEEK MODIFICATION OF RULINGS BY THE ARBITRATOR IS STRICTLY LIMITED. VENUE FOR MEDIATION AND/OR ARBITRATION UNDER THIS PARAGRAPH SHALL BE IN THE CITY OF SAINT PETERSBURG, STATE OF FLORIDA.

14. Miscellaneous.

(a) *Waiver of Default.* Failure of Broker to enforce any provision of this Agreement or to terminate it because of a breach shall not be deemed to be a waiver of such provisions or of any breach committed by the Producer. No breach of any provision of this Agreement can be waived unless done so in writing, executed by the waiving party. The waiver of any one breach shall not be deemed to be a waiver of any other breach of the same or any other provision of this Agreement.

(b) *Severability.* If any clause or provision of this Agreement shall be adjudged invalid or unenforceable by a court of competent jurisdiction or by operation of any applicable law, it shall not affect the validity or any other clause or provision, which shall remain in full force and effect. Each of the

provisions of the Agreement shall be enforceable independently of any other provision, unless expressed otherwise herein.

(c) *Assignment.* This Agreement and the obligations hereunder may not be assigned by Producer without the prior written consent of Broker.

(d) *Governing Law.* This Agreement shall be deemed to have been made and performed in Pinellas County, Florida and shall be governed by, and construed and enforced in accordance with the laws of the State of Florida. The rights, duties and obligations of the parties to this Agreement to such extent they are not dealt with specifically or by necessary implication in this Agreement shall be in accordance with the customs prevailing in the excess and surplus lines insurance industry in the state in which the Producer is domiciled.

(e) *Entire Agreement.* This Agreement constitutes the entire agreement between Broker and Producer and supersedes and replaces any previous agreements between Broker and Producer. No oral promises or representations shall be binding, nor shall this Agreement be modified, except by agreement in writing and executed by Broker. This Agreement shall apply to current policies already placed through Broker and in force at the date hereof and all future policies which may be placed by Broker for Producer.

15. Execution and Acceptance of Agreement. Producer acknowledges that a breach of any of the terms, conditions, or provisions of this Agreement by the Producer may give rise to a cause of action by Broker against the Producer and/or may result in disciplinary action by Broker, including but not limited to, the termination of this Agreement, all in the sole discretion of Broker. Each individual who executes this Agreement in a representative capacity represents and warrants that he or she has the full right and power to execute this Agreement and to bind the entity or individuals on whose behalf he or she so signs. If this Producer is an individual, the individual must sign; if the Producer is a partnership, one of the partners must sign; if the Producer is a corporation, an authorized officer must sign and indicate the title of such authorized officer. The parties hereto agree this Agreement shall not become effective until accepted by Broker.

Producer: _____

Sign: _____

Title: _____
(Must be Owner, Partner or Authorized Officer)

Date: _____

Agreement Accepted and Effectuated by Broker.

By: _____

Title: _____

Date: _____

Producer Application

Contact Information:

First Name:

Last Name:

Email Address:

Job Title

Department

Broker Information:

Broker Name:

Broker Website: www.

Street Address:

City:

State:

Zip Code:

Work Phone #: ()

Ext.:

Fax Phone #: ()

Marketing / Sales:

Manager's Name

Email:

Operations Information:

How is organization licensed? (Choose all that apply)

Agent Broker Excess & Surplus Lines Other (Please Describe Other)

Please confirm that you are fully licensed in all the states in which you are submitting your business. Yes No

Commission Income Breakdown

____% Retail ____% Wholesale Brokerage ____%MGA (Binding Authority)
____% Other

Premium Volume and Distribution

Premium Volume (approximate for current year): \$ _____

____% Commercial Lines

____% Personal Lines

____% Other (Please Describe)

Personnel

Breakdown of Organization's Staff (number):

- ___ Principals / Owners
- ___ Producers (Salespeople)
- ___ Other Licensed Employees
- ___ Other Employees
- ___ Total Staff

Financial and Other Information

Internal Accounting Contact Name:

Phone number: () ext.

Do you maintain Employee Dishonesty Coverage for all Officers and Employees?

Yes No

Do you Maintain Errors & Omission Coverage?

Yes No

Have you or any officer, director or member of your organization ever had an insurance license suspended or terminated for any reason, or ever been subject to any disciplinary action?

Yes No.

If Yes, please explain

Is there any pending or threatened litigation or judgments within the past five years exceeding \$10,000 against the broker or any principals of the organization?

Yes No

If Yes, please explain

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:

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.

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:

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.