



**#2 Heating Oil  
Sealed Bid (Bid #2014-009)  
Town of Salem, NH  
June, 2014**

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**SALEM PURCHASING**

Julie Adams, Purchasing Agent  
603-890-2090 fax 603-890-2091  
jadams@ci.salem.nh.us

Keith Hickey, Town Manager

Prepared for and in coordination with the  
**Town Municipal Buildings**  
Julie Adams, Purchasing Agent  
603-890-2090 fax 603-890-2091  
jadams@ci.salem.nh.us



## COMPETITIVE SEALED BIDS FOR # 2 Heating Oil

It is the intent of the Town of Salem, New Hampshire to engage the services of a qualified firm to provide the town with the following product(s) or services to be purchased: “#2 Heating Oil”.

Sealed bids must contain (1) one original and (1) one copy, and be received no later than Monday, June 30, 2014 before 11:00am from interested firms, to be eligible for consideration by the town. Each bid must be submitted in a sealed envelope which is clearly marked “**Bid #2014-009 #2 Heating Oil**”, at Salem Town Hall, **Attention: Julie Adams, Purchasing Agent**, and delivered to the Building Department, upstairs, at the following address:

Salem Town Hall  
33 Geremonty Drive  
Salem NH 03079

Upon receipt, all sealed bids and correspondence relating to this ITB, shall be date and time stamped. All sealed bids received will be considered confidential and not available for public review until after the bid opening on June 30, 2014 at 11:00am. Late bids will not be considered.

Please visit our website to download a copy of Bid #2014-009 at [www.townofsalem.org](http://www.townofsalem.org) Finance-Purchasing/bids-proposals. Copies will not be faxed or emailed. Qualified Firms requiring additional information or clarification relative to the contents of the bid may direct inquiries to Julie Adams, Purchasing Agent, at 603-890-2090 or [jadams@ci.salem.nh.us](mailto:jadams@ci.salem.nh.us) during the following business hours: Monday through Thursday 8:30am to 2:30pm.

The Town reserves the right to reject any or all bids/proposals or any part thereof, to waive any informality or information in the bids/proposals, and to accept the bid /proposal considered to be in the best interest of the Town. The Town also reserves the right to conduct reasonable negotiations with low bidders and sole bidders. Failure to submit all information may declare a bid/proposal as non-responsive subject for disqualification.



**Town of Salem, New Hampshire**

***Purchasing Department  
33 Geremonty Drive  
Salem, New Hampshire 03079  
PH (603) 890-2090 FAX (603) 890-2091***

**Notice To Qualified Firms**

- \*Do not alter bid documents in any way.
- \*All bid documents must be filled out to be considered.

If you wish to offer comments, additional information or alternate bids, please do below or on a separate sheet and attach it to the bid sheet.

- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_

The purpose of the attached specifications is to define minimum requirements only. They are not meant to be restrictive. All manufacturers meeting or surpassing these minimum specifications are invited to submit a bid/proposal.

Please don't hesitate to call me if you need any additional information.  
Julie Adams, Purchasing Agent (603) 890-2090

The Town of Salem reserves the right to reject any and all sealed bids/proposals that it deems non-conforming to the specifications enclosed. All information must be filled out correctly for consideration.

**DO NOT FAX BIDS, THEY WILL NOT BE ACCEPTED.**



**Town of Salem, New Hampshire**

***Purchasing Department  
33 Geremonty Drive  
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**Specifications Exception Form**

In the interest of fairness and sound business practice, it is mandatory that you state any exceptions taken by you to our specifications.

It should not be the responsibility of the Town of Salem to ferret out information concerning the materials, which you intend to furnish.

If your bid/proposal does not meet all our specifications you must state it in the space provided below.

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Bids/proposals on equipment, vehicles, computers, supplies, services and materials not meeting specifications may be considered by the Town, however, all deviations must be listed above.

If your bid does not meet our specifications, and your exceptions are not listed above or in space provided, the Town of Salem may claim forfeiture on your bid, if submitted.

Signed \_\_\_\_\_  
I DO meet specifications

Signed \_\_\_\_\_  
I DO NOT meet specifications as listed in this bid, exceptions are in space provided.

Failure to submit this form with your Bid/Proposal response may result in your Bid/Proposal being rejected as unresponsive.

## **SPECIFICATIONS/SCOPE OF WORK**

The Fuel oil must conform to A.S.T.M. Designation D396-48T issued in 1934, and with all revisions to date. A copy of the analysis of Fuel oil and Diesel fuel proposed shall be furnished with bid and analysis to be typical and of recent date of refiner.

All Fuel oil and Diesel fuel shall be free from grit, acid, fibrous material or other substances which might clog or injure the heater, pump, strainers, valves, burners or engines now installed or located at the places where deliveries are to be made.

The proceeding amounts are estimated quantities and are not guaranteed to be totals actually required and to be delivered during the contract period, and it shall be understood the quantities stated. Any changes in plant equipment or locations will automatically result in cancellation of the unfilled portion of the contract for type of fuel oil and diesel fuel for the location. Fuel oil for and new heating plants or increased facilities added by the town during the contract period shall be included in this contract at contract prices.

### **Deliveries**

Deliveries shall be made by tank truck to storage tanks in quantities and as required at the various points noted in the proceeding schedules or which may be later added. Due care shall be taken by the contractor to prevent damage to any town property, including oil spillage in making deliveries and the replacing of filler caps properly. As storage capacity at all delivery points is limited to a small portion of yearly requirements, the contractor shall be equipped and will be required to establish and maintain automatic delivery service at all times during the contract period.

### **Delivery Default**

Auto Fill: The successful bidder shall at all times be responsible, where applicable, for maintaining sufficient fuel supply in all tanks that are on Automatic Fill and will be held liable for damages or loss resulting from insufficient fuel supply. Specifically, on any occasion that a tank runs out of fuel the supplier will incur the cost for any damage to the tank. If the tank runs out of fuel and the Town calls the supplier and requests a fill, the supplier will be required to fill the tank within (2) Hours. Failure to fill the tank within (2) Hours shall be considered a default and if the Town is forced to secure supply from a third party supplier, the primary supplier in default shall be responsible to reimburse the Town for the difference between the delivered contract price and the price incurred on the open market.

All Fuel oil and Diesel fuel delivered into town storage tanks shall be measured by a meter which has been recently checked and sealed by the authorized sealer of weights and measures and subject to checking and approval by the sealer of weights and measures of the State of New Hampshire, his deputy, or the purchasing agent. A delivery slip shall be furnished and left with and signed for by a representative of the town for every delivery of Fuel oil or Diesel Oil. The delivery slip shall show a recording of the total oil delivered into the tank, shall show the name, address of the department where delivery is made, the date of delivery, type of product, and the name of the Contractor. The sealer of weights and measures, his deputy, or the purchasing agent of the town may order any tank vehicle loaded with fuel oil or Diesel for delivery to the town on to a set of scales before and after discharging its contents for the purpose of determining the quantity delivered. Any discrepancies resulting from such checking will be adjusted by the town in making payments. The supplier of the Fuel oil will pay for any service calls that may be incurred in the event any of our buildings run out of oil.

Title and Ownership of fuel supply shall pass to the parties upon safe transfer of product to each facility and signed acceptance by authorized personnel. Pricing to include all taxes, fees and transportation charges. All costs to deliver fuel shall be included in the fixed price.

The successful bidder shall be responsible for keeping sufficient #2 Heating Oil in all said tanks listed that are on Automatic-Fill.

**Town of Salem, NH anticipates using an estimated**

**20,000 to 25,000 gallons per year. (Automatic delivery)**

<b>BUILDING</b>	<b>LOCATION</b>	<b>TANK SIZE</b>	<b>ESTIMATED GALLONS</b>
Parks & Properties Building	53 Old Rockingham Rd	1000 Gallon	1,500
Kelley Library	238 Main Street	2000 Gallon	5,000
District Court House	35 Geremonty Drive	4000 Gallon	11,000
Museum /Old Town Hall	310 Main Street	138 Gallon Tank # 1	1,000
Museum /Old Town Hall	310 Main Street	138 Gallon Tank # 2	1,000
Pine Grove Cemetery/Garage Building	329 Main Street	1000 Gallon	1,500
Alice Hall Library/Old Recreation Building	312 Main Street	275 Gallon	1,000

(6) Eight Locations / 7 Tanks

Delivery Type: Tractor trailer, pedal truck.



## **FORM FOR GENERAL BID**

In compliance with all specifications enclosed the Bidder hereby proposes to supply the listed product and perform all services in strict accordance with the requirements provided. All deliveries will be supplied to the selected locations at the prices stated below.

### **TERM 12 Month Contract**

#### **Fixed Price: #2 Heating Oil**

\_\_\_\_\_ Dollars, per gallon \$ \_\_\_\_\_  
**Written** **Figures**

### **TERM 24 Month Contract**

#### **Fixed Price: # 2 Fuel Oil**

\_\_\_\_\_ Dollars, per gallon \$ \_\_\_\_\_  
**Written** **Figures**

Fixed Price to include all taxes, fees and transportation charges.

Terminal Supplier \_\_\_\_\_

Location \_\_\_\_\_

• Proposal Submitted by (Business Name) \_\_\_\_\_

• Title of person authorized to sign proposals \_\_\_\_\_

• Name of person authorized to sign proposals (printed) \_\_\_\_\_

• Signature of person authorized to sign proposals \_\_\_\_\_

• Business Phone \_\_\_\_\_ Business Fax \_\_\_\_\_

• Business Address \_\_\_\_\_ Date \_\_\_\_\_

• Business Email \_\_\_\_\_

• Business Type \_\_\_\_\_ (Individual, Partnership, Corporation etc.)



## **No Bid Questionnaire**

Reference: **Sealed Bid #2014-009**

If you choose not to bid, please complete the questionnaire below and return it with your response by the bid opening date. Your assistance in helping us to analyze no bid rationale is very much appreciated. Thank You.

\* \* \* \* No Bid Questionnaire \* \* \* \*

A no bid is submitted in reply to the Town of Salem, NH invitation for bids for (enter requirement description): \_\_\_\_\_

Dated \_\_\_\_\_, for the following reasons:

\_\_\_\_\_ Item not supplied by our company.

\_\_\_\_\_ Bid Specification (Give reason(s) e.g., too restricted, not clear etc,) \_\_\_\_\_

\_\_\_\_\_ Profit Margin too low

\_\_\_\_\_ Past experience with the Town of Salem (give specific's e.g. payment delay, bid process, admin problems, etc.) \_\_\_\_\_

\_\_\_\_\_ Insufficient time allowed to prepare and respond to bid request.

\_\_\_\_\_ Bid requirements too large \_\_\_\_\_ or too small \_\_\_\_\_ for our company.

\_\_\_\_\_ Priority of other business opportunities limits time.

\_\_\_\_\_ Other reason(s) Please Specify: \_\_\_\_\_

Company Name \_\_\_\_\_

Address \_\_\_\_\_

Phone \_\_\_\_\_

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Name & Title)



## **GENERAL TERMS AND CONDITIONS**

**PREPARATIONS OF BIDS/PROPOSALS** Proposals shall be submitted on the forms provided and must be signed by the Bidder or his authorized representative. The person signing the proposal shall initial any corrections to entries made on the attached forms.

Vendors must provide pricing on all items appearing on the bid forms unless specific directions in the advertisement, on the bid form or in the special provisions allowed for partial bids. Failure to provide pricing on all items may disqualify the bid. Alternative bids will be considered, unless otherwise stated, only if the alternate is described completely, including, but not limited to, sample, if requested and specifications sufficient so that a comparison to the request can be made.

Any questions or inquiries must be submitted in writing, and must be received by the Purchasing Department no later than seven (7) calendar days before the Request for Proposal due date to be considered. Any changes to the Request for Proposal will be provided to all bidders of record.

The name of manufacturer, trade name, or catalog number mentioned in this request for bid description is for the purpose of designating a minimum standard of quality and type. Such references are not intended to be restrictive, although specified color, type of material and specified measurements may be mandatory.

Proposals will be considered for any brand that meets or exceeds the quality of the specifications listed. On all such proposals, the bidder shall specify the product they are proposing and shall supply sufficient data to enable a comparison to be made with the particular brand or manufacturer specified. Failure to submit the above may be sufficient grounds for rejection of the proposal.

**SUBMITTED BIDS/PROPOSALS:** Proposals must be submitted as directed in the Notice to Qualified Firms, and on the forms provided unless otherwise specified. Proposals must be typewritten or printed in ink. Proposals must be mailed or delivered in person. Proposals that are faxed or emailed will not be accepted.

**WITHDRAWING BIDS/PROPOSALS:** Proposals may be withdrawn prior to the opening date and time upon written request of the Proposer. Negligence on the part of the Proposer in preparing his/her proposal shall not constitute a right to withdraw a proposal subsequent to the proposal opening.

### **PROPOSAL EVALUATION:**

The Town reserves the right to reject any and all proposals received in response to the proposal. A proposal may be rejected, if the Firm:

- a. Fails to adhere to one or more of the provisions established in the proposal.
- b. Fails to submit its proposal at the time or in the format specified herein or to supply the minimum information requested herein.
- c. Fails to meet the minimum evaluation criteria specified in this proposal.
- d. Fails to submit its proposal to the required address on or before the deadline date established by the Town.
- e. Misrepresents its services, experience and personnel by providing demonstrably false information in its proposal or fails to provide material information.
- f. Fails to submit its cost on the enclosed bid form.
- g. Refuses a reasonable request for an interview.
- h. Refuses to provide clarification requested by the town.

**RECEIPT AND OPENING OF PROPOSALS:**

Proposals shall be submitted prior to the time fixed in the Request for Sealed Bids/RFP. Proposals received after the time so indicated shall be returned unopened.

**PROPOSAL RESULTS:**

All sealed bids received will be considered confidential and not available for public review until after the bid opening is conducted. Results will not be given over the phone. Please send your request in writing or send an email to [jadams@ci.salem.nh.us](mailto:jadams@ci.salem.nh.us) to receive sealed bid results after the public opening. Request for Proposals will remain confidential until the proposer has been selected.

**KNOWLEDGE AND EXPERIENCE:** Provide a description of the firm's knowledge and experience in the industry. Highlight your company's experience to provide the highest quality and effective product and reliable service and support.

**AWARD OF CONTRACT:** It is the policy of the Town of Salem, NH that contracts are awarded only to responsible bidders. In order to qualify as responsible, a prospective vendor must meet the following standards as they relate to this request:

- A. Have adequate financial resources for performance or have the ability to obtain such resources as required during performance.
- B. Have the necessary experience, organization, technical and professional qualifications, skills and facilities.
- C. Be able to comply with the proposed or required time of completion or performance schedule; and
- D. Have a demonstrated satisfactory record of performance.
- E. Adhere to the specifications of this bid and provide all documentation required of this bid.

The contract will be awarded to a responsive & responsible bidder based on the qualifications and experience of the bidder, the quality of the equipment/product /materials/services to be provided and the support that the bidder offers during the duration of the contract terms.

**EXECUTION OF AGREEMENT:**

The successful proposer shall sign (execute) the necessary agreements for entering into the contract and return such signed agreements to the town within ten (10) calendar days from the date mailed or otherwise delivered to the successful Proposer.

**APPROVAL OF AGREEMENT:**

Upon receipt of the agreement that has been fully executed by the proposer, the owner will complete the execution of the agreement and return the agreement to the contractor. The Agreement accompanied by a Town issued purchase order will be delivered to the contractor and will constitute a mutual approval and agreement by both parties to abide by the terms and conditions of the agreement.

**FAILURE TO EXECUTE AGREEMENT:**

Failure of the successful proposer to execute the agreement at the date and time agreed upon by the Town and the successful Proposer shall be just cause for cancellation of the award and forfeiture of all deposits.

**CONTRACT TERMINATION:**

If at any time the proposer fails to provide proper services during the contract period, the Town of Salem, NH will have the option to terminate the contract at any time without notice.

**FAILURE TO SUPPLY GOODS OR SERVICES:** If during the contract period the successful vendor fails to supply the Town of Salem, New Hampshire with the equipment/service (s). The Town of Salem, will purchase this product/service(s) on the open market and the vendor will compensate the Town of Salem, New Hampshire with the difference between the bid price and the price incurred on the open market.

**RIGHT TO REJECT BIDS:** The Town reserves the right to reject any and all sealed bids, should the Town deem it to be in the best interest of the public.

**INSURANCE CERTIFICATES:** The proposer must supply a current insurance certificate before any work commences. See: Insurance requirements.

**WORKERS COMPENSATION:**

All proposers and subcontractors at every tier under the proposer will conform to the requirements of RSA 281-A.

**PRICING:** Unless otherwise specified all prices listed are firm for the term of the contract. All prices should include all labor and material costs, and any discounts offered. All fuel surcharges, delivery charges and miscellaneous charges that are not part of the terms and conditions of this contract will only hold up payment if they are added to the submitted invoice.

**INVOICING:**

Unless otherwise specified, invoices will be submitted to Accounts Payable at 33 Geremonty Drive, Salem NH. The invoice must include an itemization of all items, supplies, repairs and labor furnished, including unit list pricing, net pricing and total amount due. Payment will be submitted within (30) days of the completion of services or the receipt of an invoice that is approved by the user department or division.

**TAX:**

The Town is exempt from all sales and federal excise taxes. Our exemption number is 026000817 Please Invoice less these taxes.

**DELIVERY:** Deliveries are to be made only to the department or division indicated on the order and in accordance with accepted commercial practices, without extra charge for packing or containers.

**GUARANTEES AND WARRANTIES:** All parts and labor related to agreements must be guaranteed and include a warranty. If any work is unable to be guaranteed, the contractor must inform the Town, in writing, prior to the delivery of an item or any work being performed.

**FORCE MAJEURE:** Neither party shall be liable for any inability to perform its' obligations under any subsequent agreement due to war, riot, insurrection, civil commotion, fire, flood, earthquake, storm or any other act of God.



## **Town of Salem, New Hampshire**

### ***Purchasing Department***

***33 Geremonty Drive***

***Salem, New Hampshire 03079***

***PH (603) 890-2090 FAX (603) 890-2091***

### **Insurance Requirements**

A current Insurance certificate must be provided prior to commencing any work on this project, in the following amounts:

<u>Type of Insurance</u>	<u>Minimum Limits Required</u>
<b><u>(X) Commercial General Liability</u></b>	
General Aggregate	\$2,000,000
Products-Completed Operations Agg.	\$2,000,000
Personal and Adv Injury	\$1,000,000
Each Occurrence Injury	\$1,000,000
Fire Damage (Any One Fire)	\$100,000
Medical Expense (Any One Person)	\$10,000
a. Occurrence	
b. Claims Made	
<b><u>(X) Commercial Automobile Liability</u></b>	
Combined Single Limit	\$ 1,000,000
Other \$ _____	
<b><u>(X) Workers Compensation</u></b>	
NH Statutory including Employers Liability	
\$500,000/\$500,000/500,000	\$ _____
<b><u>Commercial Umbrella</u></b>	
May be substituted for higher limits required above	
__ Follow Requirements on All requested Coverage	\$ _____
<b><u>(X) Other</u></b>	
Environmental – Pollution Liability	\$ 1,000,000



**Town of Salem, New Hampshire**

***Purchasing Department  
33 Geremonty Drive  
Salem, New Hampshire 03079  
PH (603) 890-2090 FAX (603) 890-2091***

**INDEMNIFICATION AGREEMENT**

The successful vendor agrees to indemnify, investigate, protect, defend and save harmless the Town of Salem, NH, its officials, officers, agents and employees from any and all claims and losses accruing or resulting to any and all contractors, subcontractors, suppliers, laborers and any other person, firm or corporation furnishing or supplying work, services, materials, equipment or supplies in connection with the performance of this contract and from any and all claims and losses accruing or resulting to any person, firm or corporation which may be injured or damaged by the vendor in the performance of this contract. In any case, the forgoing provisions concerning indemnification shall not be construed to indemnify the Town for damage arising out of bodily injury to persons or damage to property caused by or resulting from the sole negligence of the Town or its employees. This indemnification shall survive the expiration or early termination of this contract.

- Company \_\_\_\_\_
- Taxpayer Identification Number \_\_\_\_\_
- Authorized Signature \_\_\_\_\_
- Contact Phone \_\_\_\_\_
- Address \_\_\_\_\_
- Date \_\_\_\_\_

## 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	<b>Town of Salem</b> <b>33 Geremonty Drive</b> <b>Salem, NH 03079</b>
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.

**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									
				-			-		
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](http://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.