



Greetings,

Our goal is to register Referrers immediately. Before getting started, the following items **must** be returned to us:

- ❖ AVPS signed contract (initial each page)
- ❖ ACH Authorization Form
- ❖ Voided Business Check (where funds will be deposited)
- ❖ Copy of Valid Driver's License
- ❖ Articles of Incorporation (not required for Sole Proprietor)
- ❖ W-9 Form
- ❖ State of Ethics policy
- ❖ AVPS NDA (non-disclosure agreement)

Thank you,



MERCHANT REFERRAL AGREEMENT

THIS MERCHANT REFERRAL AGREEMENT (hereinafter "Agreement") is made between American Verification Processing Solutions, LLC, (hereinafter referred to as AVPS), with its principal place of business at 6737 Variel Avenue, Canoga Park, California 91303 and _____, with its principal place of business at _____, (hereinafter referred to as "Referrer") and is entered into this _____ day of _____, 2021 (the "Effective Date").

1. Obligations of the Parties

1.A. Referrals. Referrer hereby agrees to refer Eligible Merchants, as defined in Schedule A (attached), to AVPS for the purpose of providing bankcard services on a non-exclusive basis. Upon AVPS' request, Referrer shall provide AVPS with a legible copy of all relevant documents pertaining to the past processing activity, current financial condition or current business practices of any merchant so referred which has been doing business with Referrer at the time of the referral. Referrer shall not knowingly solicit or provide online or offline Visa or MasterCard processing services to any merchant with respect to which AVPS is then providing merchant services. Nothing in this Agreement shall be interpreted to require any marketing of merchant services by Referrer.

1.B. AVPS Duties. AVPS shall promptly upon each merchant lead provided by Referrer, and hereby agrees, to (i) provide each qualified merchant (in AVPS' sole discretion) so referred with merchant services application and agreement forms; (ii) provide assistance in the completion of those forms; and (iii) quote a bankcard discount rate for said merchant. AVPS shall further provide all such merchants whose application for services is accepted by AVPS with its customary complete merchant support and service. It is understood, however, that AVPS shall determine, in AVPS' sole discretion, whether or not to solicit and/or approve each such merchant, and with whatever limitations thereon as AVPS may deem appropriate. All decisions regarding the qualification and/or acceptance of any such merchant and entering into a merchant agreement therewith, rejecting any such application, or refusing to accept one or more applications for any reason whatsoever, shall be in the sole and absolute discretion of AVPS.

2. Compensation

2.A. Referrer Compensation. As compensation for the performance of its services pursuant to this Agreement, Referrer shall be entitled to receive **FIFTY PERCENT (50%)** of the Net Profits of the program. For purposes of this section, "Net Profits" are defined to mean the total of all merchant discount amounts and merchant discount rate collected by AVPS from referred and approved merchants each month pursuant to AVPS' agreement with such merchants, less ACH rejects, chargebacks and expenses incurred by AVPS (in the administration and servicing of the referred and approved merchant) including, but not limited to, any and all Visa and/or MasterCard costs or fees/fees, ACH Addendum fees and third party processor fees.

2.B. Should such amount be less than zero, then nothing shall be paid to Referrer. **2.C. Offset Rights, Security Interests.** AVPS shall have the right of offset against any funds credited to or owing from AVPS to Referrer for any obligation of AVPS, including, without limitation, obligations of Referrer under this Agreement. This right of offset may be exercised by AVPS with at least ten days notice to Referrer whether or not the obligations of Referrer to AVPS are then due. If AVPS is charged back amounts previously funded by leasing company or other service provider, Referrer is solely responsible for repayment in full of any amounts charged back plus any interest or penalties. If the Referrer's bank account rejects fees or Referrer does not pay to AVPS any fees due in association with the Referral Agreement, for which AVPS has paid residuals to Referrer, Referrer shall repay AVPS for any residuals and other compensation previously paid to Referrer.

2.D. As compensation for the performance of its services pursuant to this Agreement, Referrer shall be entitled to receive discount income as specified above and AVPS has received compensation from the bank, said compensation shall be paid to Referrer by the thirtieth (30th) or thirty-first (31st) day of the following month, at such time as the total compensation due equals or exceeds the sum of fifty dollars (\$50.00). In the event that the total compensation due is less than fifty dollars (\$50.00) for six (6) consecutive months the compensation amount will be forfeited and not paid to Referrer.



3. Liability

3.A. Referrer Responsibility. Each referred merchant shall contract directly with AVPS for bankcard and/or other merchant processing services. AVPS may in its sole but reasonable discretion place a hold on referrer's compensation that have extreme losses and/or fraud. Referrer's compensation may be subject to hold for damages or losses, when losses exceed residual income for said merchant(s) that is causing the losses or all referred business, should fraud on behalf of the Referrer be determined.

3.B. No Warranties by Referrer. Referrer makes no representation or warranty, express or implied, with respect to any referred merchant, including, but not limited to, said merchant's creditworthiness or the nature of its business. Referrer makes no representation regarding, and assumes no liability for the authenticity, validity, accuracy or completeness of any document or instrument provided to AVPS by any potential merchant.

3.C. Indemnity. Referrer agrees to indemnify, defend and hold harmless AVPS from and against any loss, liability, damage, penalty or expense (including reasonable attorneys' fees and costs of defense) AVPS may suffer or incur as a result of (a) Referrers breach of, or failure to perform, any covenants, agreements or obligations under this Agreement; (b) any gross negligent act, omission or inaction taken by Referrer; (c) any warranty or representation made by Referrer to AVPS being false, fraudulent or misleading; (d) any representation or warranty made by Referrer to any third person other than as specifically authorized by this Agreement; (e) any chargeback loss or other uncollectable; (f) any processing error by AVPS or contracted vendors; or (g) any risk management decision made by AVPS on behalf of Referrer. This provision shall survive any termination of this Agreement.

3.D. In no event will either party be liable for any special, consequential or punitive damages, including but not limited to, lost profits, even if such party know of the possibility of such damages.

3.E. The liability of AVPS to Referrer or to any party claiming by, through or under Referrer, shall be limited to the most recent 30 days of payment to Referrer by AVPS.

4. Term and Termination

4.A. Term of Agreement. This Agreement shall be effective for one (1) year from Effective Date herein, and shall automatically be extended for successive thirty (30) day periods until the end of the term or extension period, as the case may be, which terminates at least sixty (60) days after the date that either party gives written notice of termination to the other party.

4.B. Termination for Cause. In addition to all other remedies, which may be available to the party, either party may upon fourteen (14) days written notice to the other party, terminate the Agreement for any material breach of the terms hereof; fraud by your company or agents, moving accounts, negligence, illegal activities or extreme losses. Referrer will be paid on accounts for the life of their processing with AVPS unless referrer is terminated for Cause by AVPS which will result in the immediate cessation of referral fees.

4.C. Termination for Other Specified Reasons. In the event either party ceases conducting business in the ordinary course; becomes insolvent; makes general assignment for the benefit of its creditors; files a petition seeking acquiescing in any relief for itself under any present or future federal, state or other statute or law relating to bankruptcy, insolvency or other relief for debtors; seeks or consents to or acquiesces in the appointment of any trustee, receiver or liquidator of all or any part of its business or property; or admits in writing its inability to pay its debts generally as they become due (collectively, the "insolvent party"), this Agreement shall be automatically and immediately terminated and no obligation or payment shall be owed to the insolvent party after the date hereof.

5. General Provisions

5.A. Assignment. AVPS may assign this Agreement upon thirty (30) days notice to Referrer. Referrer may not assign this Agreement without prior written consent from AVPS.

5.B. Confidentiality. The parties agree that, during the term of this Agreement and thereafter, confidential information, including the financial terms of this Agreement, shall be used solely in connection with satisfying each party's obligations to the other party. The parties shall receive such confidential information in the strictest of confidence and shall not disclose such information to any third party unless required by legal process or appropriate



legal demand. The preceding notwithstanding, however, it is understood that this Agreement and the performance of the merchant services contemplated by this Agreement is or may be subject to regulation or examination by federal or state regulatory agencies, and each party hereby authorizes the other to submit or furnish to any such agency any and all information as may be required under any applicable law or regulation.

5.C. Notices. All notices, requests, demands and other communications under this Agreement shall be in writing and shall be deemed to have been duly given: (i) on the date of service if personally served on the party to whom notice is to be given; (ii) on the first business day after transmission if sent by facsimile transmission; or (iii) on the third business day after deposit in the United States mail, registered or certified, postage prepaid and properly addresses as follows:

If to American Verification Processing Solutions:

Attn:
Tiffany Segura, President
6737 Variel Avenue
Canoga Park, CA 91303
(818) 657-3640 - Office
(818) 657-3955 - Fax
ach@avpsolutions.com

If to Referrer:

Attn: _____
Name: _____
Company: _____
Address: _____
City, State, Zip: _____
Office/Fax #: _____
Cell Phone: _____
Email: _____
Alternate Email: _____

Either party may hereafter designate, by notice sent to the other party pursuant to paragraph 5.C., a different address to which notices are to be sent pursuant to this Agreement.

5.D. Relationship of Parties. Referrer and AVPS are each Independent Contractors, and nothing herein contained shall be construed to imply the existence of a partnership or joint venture between them, or to make either one of them an agent of the other.

5.E. Governing Law. This Agreement shall in all respects be interpreted, governed, construed and enforced by and under the laws of the State of California.

5.F. Captions. The captions in this Agreement are for convenience only and shall not be considered a part hereof nor affect the construction or interpretation of any provision hereof.

5.G. Entire Agreement; Modification; Waiver. This Agreement contains the entire understanding between the parties with respect to this subject matter, and shall supersede and cancel all prior offers, negotiations and agreements between the parties thereon, whether written or oral. Accordingly, this Agreement now constitutes the complete and exclusive statement of the terms and conditions between the parties covering the performance hereof, and may not be altered, modified or supplemented except by writing duly executed by each party; provided, notwithstanding the foregoing, that AVPS shall have the right to amend the provisions set forth in Section 2 hereto upon thirty (30) calendar days notice to Referrer.

IN WITNESS WHEREOF, the Parties have executed and delivered this Agreement by their respective officers as of the day and year set forth below.

AVP Solutions, LLC:

Signature: _____
Print Name: _____
Title: _____
Date: _____

Referrer:

Company: _____
Signature: _____
Print Name: _____
Title: _____
Date: _____



SCHEDULE A
AMERICAN VERIFICATION PROCESSING SOLUTIONS, LLC

High Risk Acceptable Business Types

- Adult novelty products (no pornographic images videos)
- Auctions of Any Type
- Auto Title Loans
- CBD/HEMP e-comm & retail (Cannabidiol)
- Charities Through Outbound Telemarketing
- Coaching (“How to make money” types)
- Collection Agencies
- Credit Repair
- Crypto
- Doc Preparations
- Forex
- Future Delivery Beyond Three (3) Months
- Gentlemen’s Club
- Golf Clubs/Accessories
- Home Based Gun Dealers
- Import/Export of Any Type
- Info Products
- IT Tech Support
- Kratom
- MLM (multi-level Marketing)
- MMJ - retail debit only
- Nutra (Straight sale or continuity)
- Outbound Telemarketing
- Pipes & smoking accessories – no drug references
- Private Jet Charters
- Skin care products (Straight sale or continuity)
- Time Share
- Travel
- Vapes and Online e-Cigarettes
- Web Design
- Web Development

Prohibited Merchant Types

- Age Verification
- Aggregators
- Barter Services
- Currency/Commodity Exchange
- E-Cash
- Pre-Paid Legal Services
- Programs on How to Apply for Low Interest Credit Cards
- Third Party Processors
- Gaming (only Restaurants and stores....some Casinos can go offshore for gaming)



ACH TRANSACTION AUTHORIZATION

I hereby authorize **AVPS LLC** to initiate ACH transactions to my (our):

CHECKING account at the **Depository Bank** named below.

This authority is to remain in full force and effect until such time **AVPS LLC** receives written notification from me of its termination, in such time and in such manner as to provide **AVPS LLC** and the **Depository Bank** a reasonable opportunity to act on it.

This form does not take the place of a voided check.

Bank

Branch

Transit/ABA Number

Account Number

Customer's Name

Customer's Name (second name if joint account)

Signature

Date

Signature (2nd signature if joint account)

Date

Attach Copy of Voided Check Here



State of Ethics

As a sales professional under the registration of AVPS LLC and its member bank(s), you are required to maintain the highest ethical standards and professional conduct at all times. AVPS LLC and its member bank(s) recognize the need to provide you with consistent guidelines to achieve this goal; therefore, the following Ethics Statement has been formulated. Signing the Ethics Statement is a condition of participation in the program and must be strictly adhered to at all times.

1. I will fully disclose to each prospective client that I am representing AVPS LLC and its member bank(s) and will fully disclose to the client the name and location of the member bank(s) as the provider of bankcard processing services.
2. I will maintain the highest standards of professionalism and will comply with company policies at all times.
3. I understand and agree that all advertising and marketing materials must receive prior approval according to AVPS LLC and member bank(s) policies.
4. I understand that as an outside referring independent contractor of AVPS LLC, I will use my personal name or "AVP Solutions" when soliciting or accepting an application for AVPS LLC.
5. According to Visa/MC guidelines, I understand that Visa or MasterCard logos cannot be used without the express written permission of AVPS.
6. I will adhere to simple truth and integrity and will not engage in any deceptive or misleading sales practices.
7. I will provide sound professionalism advice in all sales presentations and sales calls and will remain knowledgeable of industry services, specifically the services of AVPS.
8. I will conduct due diligence and complete all site inspections truthfully. I will accurately report the nature of any business in which a prospective client is engaged. I will promptly report to AVPS corporate office any notice which I may receive of any change in client's business, which might expose AVPS to financial risk or be out of compliance with stated policies.
9. I will conduct sales presentations in a positive manner, relying upon my ability and the value of AVPS' services to obtain clients. I will not in anyway demean or speak negatively of my competition.
10. I will maintain the confidentiality of information provided to me by any prospect or client of AVPS LLC and will not reveal any such information without the proper consent or exemption to AVPS LLC and its agents.
11. I understand that not complying with these ethical guidelines gives AVPS the right to terminate my contract at any time, as noted in the AVPS Agreement.

Signature _____

Date _____

Print Name _____

MUTUAL CONFIDENTIALITY AGREEMENT

THIS MUTUAL CONFIDENTIALITY AGREEMENT (this "Agreement") is made and entered into this ___ day of _____, 2021, by and between AVPS, LLC, and _____ ("Company"). Effective date the same as when Referral Agreement was signed _____.

WHEREAS, the parties desire to disclose to each other certain confidential and proprietary information relating to their businesses for the purpose of facilitating a business transaction (the "Transaction"); and

WHEREAS, both parties acknowledge the need to protect the confidentiality of any information disclosed.

NOW, THEREFORE, in consideration of the foregoing, the parties hereby agree as follows:

- 1. "Confidential Information"** means any information disclosed by either party to the other party, either directly or indirectly, in writing, orally or by inspection of tangible objects, including without limitation (a) the identity and needs of, or correspondence with, the disclosing party's business clients, prospective business clients, and others with whom the disclosing party has a business relationship; (b) the disclosing party's business strategies, projections, plans and procedures; (c) any trade secrets, technical data, know-how or proprietary technology information of the disclosing party; (d) any financial statements or other financial information relating to the disclosing party or its business; (e) any of the disclosing party's contact or customer lists and databases; and (f) any other information which the receiving party has reason to believe the disclosing party would not want disclosed to the public or to a third party. Confidential Information shall not, however, include any information which (i) was publicly known and made generally available in the public domain prior to the time of disclosure by the disclosing party; (ii) becomes publicly known and made generally available after disclosure by the disclosing party to the receiving party through no action or inaction of the receiving party; (iii) is already in the possession of the receiving party at the time of disclosure by the disclosing party as shown by the receiving party's files and records immediately prior to the time of disclosure; (iv) is obtained by the receiving party from a third party without a breach of such third party's obligations of confidentiality; or (v) is required by law to be disclosed by the receiving party, provided that the receiving party shall give the disclosing party written notice of such requirement prior to disclosure so that the disclosing party may seek a protective order or other appropriate relief.
- 2. Non-Disclosure of Confidential Information.** Each party agrees (i) to keep, and to cause its directors, officers, employees, stockholders, subsidiaries, affiliates, and representatives (hereinafter referred to as "Representatives") to keep, all Confidential Information of the other party (including all copies, summaries and other extracts thereof) confidential at all times and not to disclose any such Confidential Information to any other person or entity, (ii) to reveal such Confidential Information only to its Representatives who need to know such Confidential Information for purposes of evaluating the Transaction, and who agree to be bound by all the obligations and terms of this Agreement, and (iii) not to use or permit any of its Representatives to use such Confidential Information for any purpose other than its evaluation of the Transaction.
- 3. Maintenance of Confidentiality.** Each party agrees that it shall take reasonable measures to protect the secrecy of and avoid unauthorized disclosure or use of the Confidential Information of the other party. Without limiting the foregoing, each party shall take at least those measures that it takes to protect its own most highly confidential information (which shall not be less than measures requiring strict confidence). Each party shall reproduce the other party's proprietary rights notices on any copies of Confidential Information, in the same manner in which such notices were set forth in or on the original.
- 4. Transaction.** Except to the extent required by applicable law or regulation, including rules and regulations of the Securities and Exchange Commission, without the prior written consent of the other party, each party agrees that it will not, and will direct its Representatives not to, disclose to any person either (a) the existence of the possibility of the Transaction between the parties, or (b) any of the terms, conditions or other facts with respect to any possible Transaction, including the status thereof.
- 5. No Obligation.** Unless and until a definitive binding agreement between the parties with respect to the Transaction has been executed and delivered, nothing herein shall obligate either party to proceed with any transaction between them, and each party reserves the right, in its sole discretion, to terminate the discussions contemplated by this Agreement concerning the Transaction.
- 6. No Warranty.** ALL CONFIDENTIAL INFORMATION IS PROVIDED "AS IS". EACH PARTY MAKES NO WARRANTIES, EXPRESS, IMPLIED OR OTHERWISE, REGARDING ITS ACCURACY, COMPLETENESS OR PERFORMANCE.

7. **Return of Materials.** All documents and other tangible objects containing or representing Confidential Information which have been disclosed by either party to the other party, and all copies thereof which are in the possession of the other party, shall be and remain the property of the disclosing party and shall be promptly returned to the disclosing party upon the disclosing party's written request, or a certificate executed by an authorized officer of the receiving party shall be delivered to the disclosing party within a reasonable period of time certifying that all such Confidential Information in the receiving party's possession has been destroyed by the receiving party.
8. **No License.** Nothing in this Agreement is intended to grant any rights to either party under any patent, copyright, trade secret or other intellectual property right nor shall this Agreement grant either party any rights in or to the other party's Confidential Information except as expressly set forth herein.
9. **Non-Solicitation.** For a period of one (1) year after the date of this Agreement, neither party will knowingly solicit, without the prior written consent of the other party, any of the customers, business partners, bank relationships, clients or potential acquisition candidates of the business units of the other party that are identified and disclosed during Transaction discussions between the parties.
10. **Survival.** This Agreement will continue in full force and effect for so long as the parties continue to exchange Confidential Information and for a period of two (2) years thereafter, except that the provisions of Paragraph 9 will continue in effect for the term specified therein.
11. **Remedies.** Each party agrees that its obligations hereunder are necessary and reasonable in order to protect the other party and the other party's business, and expressly agrees that monetary damages would be inadequate to compensate the other party for any breach by either party of any covenants and agreements set forth herein. Accordingly, each party agrees and acknowledges that any such violation or threatened violation will cause irreparable injury to the other party and that, in addition to any other remedies that may be available, in law, in equity or otherwise, the other party shall be entitled to obtain both temporary and permanent injunctive relief against the threatened breach of this Agreement or the continuation of any such breach, without the necessity of posting bond or other security or proving actual damages.
12. **CHOICE OF LAW; VENUE.** THE PARTIES AGREE THAT THIS AGREEMENT, AND THE INTERPRETATION AND ENFORCEMENT OF THE SAME, WILL BE GOVERNED BY AND ENFORCED UNDER THE LAWS OF THE STATE OF CALIFORNIA, EXCLUSIVE OF CONFLICTS OF LAWS PRINCIPLES, AND TO THE MAXIMUM EXTENT PRACTICABLE, JURISDICTION AND VENUE IN ANY DISPUTE RELATING TO THE SUBJECT MATTER HEREOF WILL BE IN THE STATE OF CALIFORNIA.
13. **Miscellaneous.** This Agreement shall bind and inure to the benefit of the parties hereto and their successors and assigns. This document contains the entire agreement between the parties with respect to the subject matter hereof, and neither party shall have any obligation, express or implied by law, with respect to trade secret or proprietary information of the other party except as set forth herein. Any failure to enforce any provision of this Agreement shall not constitute a waiver thereof or of any other provision. This Agreement may not be amended, nor any obligation waived, except by a writing signed by both parties hereto. This Agreement may be executed in the original or by facsimile and/or in any number of counterparts, each of which shall be deemed an original, but all of which taken together shall constitute one and the same instrument.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date first above written.

AVPS LLC:

Signature: _____

Print Name: _____

Title: _____

Date: _____

Company:

Signature: _____

Print name: _____

Title: _____

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) ▶	
	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).

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

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

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

Purpose of Form

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

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

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.

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

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

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

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