

RESPONDING VENDOR LIST FOR BID #50-00113789
TWO (2) YEAR CONTRACT TO PRINT PROGRESSIVE
BROCHURE ISSUES WITH AN OPTION TO EXTEND ONE (1)
YEAR FOR THE JEFFERSON PARISH DEPARTMENT OF PUBLIC
INFORMATION OFFICE

MPRESS
ATTN: ASHLEY J. ABBOTT
4100 HOWARD AVE.
NEW ORLEANS, LA 70125

DOCU MART PRINTING
ATTN: GARY D. GARRISON
5624 CITRUS BLVD.
HARAHAN, LA 70123

SIGNATURE OFFSET
ATTN: STEVE HALL
4900 PEARL EAST CIRCLE 300E
BOULDER, CO 80301

HORIZON CONCEPTS
ATTN: STEVE OKON
2704 GRAND AVE., STE. 7
BELLMORE, NY 11710

Revised

BID: 50-00113789 OFFSET PRINTING, GENERAL, SMALL PRESS Wo

(** = ESCALATION APPLIED)

ITEM DESCRIPTION	QUANTITY	U/M	REQUEST BY	REQUESTOR					
=====									
0010 PRINTING 120,000 INSERTS PER ISSUE	18.0000	ISSU	6/25/2015	RCollins					
VENDOR	MODEL	BRAND/COMMENT	COMPARISON AMT	EXTENSION	SEL	REASON			
BLANK BID COPY VENDOR	** NON-RESPONDING VENDOR **								
PEL HUGHES PRINTING LLC	** NON-RESPONDING VENDOR **								
HORIZON CONCEPTS INC		BID REJECTED-NO BID FORM	.0000	.0000	NO	BidReject			
		VENDOR DID NOT SUBMIT THE BID FORM - BID REJECTED							
DOCUMART		BID REJECTED - ADDENDA	2,250.0000	40,500.0000	NO	BidReject			
		BID REJECTED - VENDOR DID NOT ACKNOWLEDGE THE	ADDENDA ON THE SIGNAURE PAGE (COPIES OF 2&3 NO #1)						
PELICAN GRAPHICS LLC	** NON-RESPONDING VENDOR **								
MPRESS		FOB DELIVERED	2,000.0000	36,000.0000	NO				
SIGNATURE OFFSET		VENDOR INDICATED NO BID	.0000	.0000	NO				
HIGH BID . :	2,250.0000	LOW BID . :	2,000.0000	AVERAGE BID:	2,125.0000				
0020 PRINTING 120,000 INSERTS PER ISSUE	18.0000	ISSU	6/25/2015	RCollins					
VENDOR	MODEL	BRAND/COMMENT	COMPARISON AMT	EXTENSION	SEL	REASON			
BLANK BID COPY VENDOR	** NON-RESPONDING VENDOR **								
PEL HUGHES PRINTING LLC	** NON-RESPONDING VENDOR **								
HORIZON CONCEPTS INC			.0000	.0000	NO	BidReject			
DOCUMART		BID REJECTTD	2,350.0000	42,300.0000	NO	BidReject			
PELICAN GRAPHICS LLC	** NON-RESPONDING VENDOR **								
MPRESS		FOB DELIVERED	2,600.0000	46,800.0000	NO				
SIGNATURE OFFSET			.0000	.0000	NO				
HIGH BID . :	2,600.0000	LOW BID . :	2,350.0000	AVERAGE BID:	2,475.0000				
0030 COMPLETE COMPOSITION CHARGE	18.0000	ISSU	6/25/2015	RCollins					
VENDOR	MODEL	BRAND/COMMENT	COMPARISON AMT	EXTENSION	SEL	REASON			
BLANK BID COPY VENDOR	** NON-RESPONDING VENDOR **								
PEL HUGHES PRINTING LLC	** NON-RESPONDING VENDOR **								
HORIZON CONCEPTS INC			.0000	.0000	NO	BidReject			
DOCUMART		BID REJECTED	70.0000	1,260.0000	NO	BidReject			
PELICAN GRAPHICS LLC	** NON-RESPONDING VENDOR **								
MPRESS		FOB DELIVERED	40.0000	720.0000	NO				
SIGNATURE OFFSET			.0000	.0000	NO				
HIGH BID . :	70.0000	LOW BID . :	40.0000	AVERAGE BID:	55.0000				
VENDOR TOTALS FOR BID:									
VENDOR				BID AMOUNT					
HORIZON CONCEPTS INC				.0000		BidReject			
DOCUMART				84,060.0000		BidReject			
MPRESS				83,520.0000					
SIGNATURE OFFSET				.0000					
TOTAL ITEMS ON BID :	3								



JEFFERSON PARISH

DEPARTMENT OF PURCHASING

WWW.JEFFPARISH.NET

JOHN F. YOUNG, JR.
PARISH PRESIDENT

BRENDA J. CAMPOS
DIRECTOR

September 17, 2015

M Press
4100 Howard Avenue
New Orleans, LA 70125

RE: Jefferson Parish Bid No. 50-00113789 for Two year contract to print Progressive Jefferson brochure issues with an option to extend for one (1) year for the Jefferson Parish Department of Public Information Office.

Dear Ashley Abbott:

Thank you for your bid submission for the above referenced bid. While all bids received are still under review and action for award is still pending, please be advised that your company is the apparent low bidder quoting on all items. Jefferson Parish reserves the right to award contracts or place orders on a lump sum or individual basis item basis, or such combination, as shall in its judgment be in the best interest of Jefferson Parish.

In accordance with the bid documents, you have 10 calendar days from date of bid opening, as stated above, to provide the Purchasing Department with the following documentation:

- Current Insurance Certificate with designated policies and coverage as required

Please review the bid specifications and include any other required documentation as appropriate. Jefferson Parish reserves the right to award the bid to the next lowest responsive and responsible bidder should you fail to return the required documentation.

All required ORIGINAL documentation must be received in the Purchasing Department at the address below within 10 calendar days from the bid opening; the tenth day for this bid is by 4:30 pm on September 25, 2015.

Purchasing Department
Attn: Ms. Sidney Duffy, Buyer II
200 Derbigny St Ste. 4400
Gretna, LA 70053

Should you have any questions, please immediately contact my office at 504-364-2678.

Sincerely,

Sidney Duffy



Bid Number 50 - 00113789

**TWO (2) YEAR CONTRACT TO PRINT PROGRESSIVE JEFFERSON
BROCHURE ISSUES WITH AN OPTIONS TO EXTEND ONE (1) YEAR FOR
THE JEFFERSON PARISH PUBLIC INFORMATION OFFICE**

BID DUE DATE: September 15, 2015 at 2:00 p.m., local time

ATTENTION VENDORS!!!

**Please review all pages and respond accordingly, complying with all provisions
in the technical specifications and Jefferson Parish Instructions for Bidders and
General Terms and Conditions. All bids must be received in the Purchasing
Department by the bid due date and time.**

**Jefferson Parish Purchasing Department
200 Derbigny Street
General Government Building, Suite 4400
Gretna, LA 70053
Buyer Name: Ms. Sidney Duffy, Buyer II
Buyer Email: sduffy@jeffparish.net
Buyer Phone: 504-364-2682**

DATE: 8/26/2015

Page: 5

BID NO.: 50-00113789

BID FORM
Non Public Works

All Public Work Projects are required to use the Louisiana Uniform Public Work Bid Form

All prices must be held firm unless an escalation provision is requested in this bid. Jefferson Parish will allow one escalation during the term of the contract, which may not exceed the U.S. Bureau of Labor Statistics National Index for all Urban Consumers, unadjusted 12 month figure. The most recently published figure issued at the time an adjustment is requested will be used. A request must be made in writing by the vendor, and the escalation will only be applied to purchases made after the request is made.

Are you requesting an escalation provision?

YES _____ NO X

MAXIMUM ESCALATION PERCENTAGE REQUESTED _____%

INITIAL BID PRICES WILL REMAIN FIRM THROUGH THE DATE OF As Per Bid

For the purposes of comparison of bids when an escalation provision is requested, Jefferson Parish will apply the maximum escalation percentage quoted by the bidder to the period to which it is applied in the bid. The initial price and the escalation will be used to calculate the total bid price. It will be assumed, for comparison of prices only, that an equal amount of material or labor is purchased each month throughout the entire contract.

DELIVERY: FOB JEFFERSON PARISH

INDICATE DELIVERY DATE ON EQUIPMENT AND SUPPLIES

As Per Bid

LOUISIANA CONTRACTOR'S LICENSE NO.: (if applicable) N/A

THIS SECTION MUST BE COMPLETED BY BIDDER:

FIRM NAME: MPRESS

ADDRESS: 4100 Howard Avenue

CITY, STATE: New Orleans, LA ZIP: 70125

TELEPHONE: (504) 524-8248 FAX: (504) 524-3637

EMAIL ADDRESS: aabbott@mpressnow.com

In the event that addenda are issued with this bid, bidders MUST acknowledge all addenda on the bid form. Bidder must acknowledge receipt of an addendum on the bid form as indicated. Failure to acknowledge any addendum on the bid form will result in bid rejection.

Acknowledge Receipt of Addenda: NUMBER: 1

NUMBER: 2

NUMBER: 3

NUMBER: _____

TOTAL PRICE OF ALL BID ITEMS: \$ 83,520.00

AUTHORIZED SIGNATURE: 

Ashley J. Abbott
Printed Name

TITLE: President CEO

SIGNING INDICATES YOU HAVE READ AND COMPLY WITH THE INSTRUCTIONS AND CONDITIONS.

NOTE: All bids should be returned with the BID NUMBER and BID OPENING DATE indicated on the outside of the envelope submitted to the Purchasing Department.

INVITATION TO BID FROM JEFFERSON PARISH - continued

BID NO.: 50-00113789

SEALED BID

ITEM NUMBER	QUANTITY	U/M	DESCRIPTION OF ARTICLES	UNIT PRICE QUOTED	TOTALS
1	18.00	ISSU	<p>TWO (2) YEAR CONTRACT TO PRINT PROGRESSIVE JEFFERSON BROCHURE ISSUES WITH AN OPTIONS TO EXTEND ONE (1) YEAR FOR THE JEFFERSON PARISH PUBLIC INFORMATION OFFICE.</p> <p>0010 PRINTING 120,000 INSERTS PER ISSUE PAPER: 8.5 X 11 INCHES, 20 POUND</p> <p>88 BRIGHTNESS, SUPER PREMIUM NUMBER 4 PRINTING PROCESS: 2/1 1PMS & BLACK OVER BLACK</p> <p>1 YEAR OPTION TO EXTEND CONTRACT</p> <p>PROOFS MUST BE PROVIDED TO THE PUBLIC INFORMATION OFFICE FOR SIGNED APPROVAL BEFORE FINAL PRINTING</p> <p>MUST BE ABLE TO PROVIDE PROOFS FOR APPROVAL WITHIN 12 HOURS AND PROVIDE FINAL PRODUCT WITHIN A 72 HOUR PERIOD</p> <p>DELIVERY LOCATION OF PRODUCTION ORDERS WILL BE SPECIFIED ON ORDER</p>	2000.00	36,000.00
2	18.00	ISSU	<p>0020 PRINTING 120,000 INSERTS PER ISSUE PAPER: 8.5 X 11 INCHES, 20 POUNDS</p> <p>88 BRIGHTNESS, SUPER PREMIUM NUMBER 4 PRINTING PROCESS: 4/4 FULL COLOR</p> <p>PROOFS MUST BE PROVIDED TO THE PUBLIC INFORMATION OFFICE FOR SIGNED APPROVAL BEFORE FINAL PRINTING</p> <p>MUST BE ABLE TO PROVIDE PROOFS FOR APPROVAL WITHIN 12 HOURS AND PROVIDE FINAL PRODUCT WITHIN A 72 HOUR PERIOD</p> <p>DELIVER LOCATION OF PRODUCTION ORDERS WILL BE SPECIFIED ON ORDER</p>	2600.00	46,800.00
3	18.00	ISSU	<p>0030 COMPLETE COMPOSITION CHARGE</p> <p>PREFERENCE WILL BE APPLIED PUSUANT TO LA R.S. 38:22555. UNLESS OTHERWISE PRESCRIBED BY THIS STATUTE, AWARD SHALL BE GRANTED TO THE LOWEST RESPONSIBLE BIDDER WHO IS A LOUISIANA FIRM, WHO WILL COMPLY WITH THE TERMS OF THIS STATUTE</p>	40.00	720.00

FoB
DeliveredFoB
DeliveredFoB
Delivered



JEFFERSON PARISH

DEPARTMENT OF PURCHASING

WWW.JEFFPARISH.NET

JOHN F. YOUNG, JR.
PARISH PRESIDENT

BRENDA J. CAMPOS
DIRECTOR

August 27, 2015

ADDENDUM #1

Bid No.: 50-00113789

Bid Opening Date: September 15, 2015

For: TWO (2) YEAR CONTRACT TO PRINT PROGRESSIVE JEFFERSON BROCHURE ISSUES WITH AN OPTION TO EXTEND ONE (1) YEAR FOR THE JEFFERSON PARISH DEPARTMENT OF INFORMATION OFFICE.

CLARIFICATIONS:

Question:

1. Is there any flexibility with the stated 72 hour turnaround?

Answer:

Unfortunately, there is no flexibility. The vendor must be able to meet a 72 hour turnaround when it is needed.

Sincerely,

Sidney Duffy

Sidney Duffy, Buyer II
Jefferson Parish Purchasing Department

Bidders MUST acknowledge all addenda on the bid form. Bidder acknowledges receipt of this addendum on the bid form as indicated. Failure to do so will result in bid rejection.

This addendum is a part of the contract documents and modifies the original bidding documents and specifications. The contents of this addendum shall be included in the contract documents. Changes made by this addendum shall take precedence over the documents of earlier date.

Updated: August 27, 2015



JEFFERSON PARISH

DEPARTMENT OF PURCHASING

WWW.JEFFPARISH.NET

JOHN F. YOUNG, JR.
PARISH PRESIDENT

BRENDA J. CAMPOS
DIRECTOR

September 1, 2015

ADDENDUM #2

Bid No.: 50-00113789

Bid Opening Date: September 15, 2015

For: TWO (2) YEAR CONTRACT TO PRINT PROGRESSIVE JEFFERSON BROCHURE ISSUES WITH AN OPTION TO EXTEND ONE (1) YEAR FOR THE JEFFERSON PARISH DEPARTMENT OF INFORMATION OFFICE.

CLARIFICATIONS:

Question(s):

1. The specs seem as if we are to print these, cut them to 8 ½ x 11 and deliver them. But the sample artwork attached looks as if it folds. Does this fold in any way?

ANSWER:

The Brochures are Tri-Fold, 8 ½ x 11, front and back to be delivered unfolded.

2. What is the ship to address?

ANSWER:

Joseph Yenni Building, 1221 Elmwood Park Boulevard, Jefferson, LA 70123 to the Attention of: Jefferson Parish Department of Water, 1st floor (unless otherwise noted on the purchase order).

3. Could we run this on 60# offset? It is cheaper than the 20# bond that you specified.

ANSWER:

Please quote as specified.

Sincerely,

Sidney Duffy

Sidney Duffy, Buyer II
Jefferson Parish Purchasing Department

Updated: September 1, 2015



JEFFERSON PARISH

DEPARTMENT OF PURCHASING

WWW.JEFFPARISH.NET

JOHN F. YOUNG, JR.
PARISH PRESIDENT

BRENDA J. CAMPOS
DIRECTOR

September 8, 2015

ADDENDUM #3

Bid No.: 50-00113789

Bid Opening Date: September 15, 2015

For: TWO (2) YEAR CONTRACT TO PRINT PROGRESSIVE JEFFERSON BROCHURE ISSUES WITH AN OPTION TO EXTEND ONE (1) YEAR FOR THE JEFFERSON PARISH DEPARTMENT OF INFORMATION OFFICE.

CLARIFICATIONS:

Question(s):

1. Will the printing request of 120,000 brochures need to take place all in one run or will the 120,000 brochure print quantity spread out in smaller print quantities over a period of time, eventually totaling up to the 120,000 quantity?

ANSWER:

One issue equals 120,000 brochures.

2. Will each order of brochures be a quantity of 120,000?

ANSWER:

See answer to number 1; all 120,000 is needed at the same time on a regular basis. No exceptions will be made.

Sincerely,

Sidney Duffy

Sidney Duffy, Buyer II
Jefferson Parish Purchasing Department

Bidders must acknowledge all addenda on the bid form. Bidder acknowledges receipt of this addendum on the bid form as indicated. Failure to do so will result in bid rejection.

Non-Public Works Bid

AFFIDAVIT

STATE OF LOUISIANA

PARISH/COUNTY OF JEFFERSON

BEFORE ME, the undersigned authority, personally came and appeared: ASHLEY
J ABBOTT, (Affiant) who after being by me duly sworn, deposed and said that
he/she is the fully authorized MANAGING MEMBER of ABBOTT ENTERPRISE, LLC (Entity),
the party who submitted a bid in response to Bid Number SO-00113789, to the Parish of
Jefferson.

Affiant further said:

Campaign Contribution Disclosures

(Choose A or B, if option A is indicated please include the required
attachment):

Choice A _____ Attached hereto is a list of all campaign contributions, including
the date and amount of each contribution, made to current or
former elected officials of the Parish of Jefferson by Entity,
Affiant, and/or officers, directors and owners, including
employees, owning 25% or more of the Entity during the two-year
period immediately preceding the date of this affidavit or the
current term of the elected official, whichever is greater. Further,
Entity, Affiant, and/or Entity Owners have not made any
contributions to or in support of current or former members of the
Jefferson Parish Council or the Jefferson Parish President through
or in the name of another person or legal entity, either directly or
indirectly.

Choice B X there are NO campaign contributions made which would require
disclosure under Choice A of this section.

Debt Disclosures

(Choose A or B, if option A is indicated please include the required attachment):

Choice A _____ Attached hereto is a list of all debts owed by the affiant to any elected or appointed official of the Parish of Jefferson, and any and all debts owed by any elected or appointed official of the Parish to the Affiant.


Choice B X There are NO debts which would require disclosure under Choice A of this section.

Affiant further said:

That Affiant has employed no person, corporation, firm, association, or other organization, either directly or indirectly, to secure the public contract under which he received payment, other than persons regularly employed by the Affiant whose services in connection with the construction, alteration or demolition of the public building or project or in securing the public contract were in the regular course of their duties for Affiant; and

[The remainder of this page is intentionally left blank.]

That no part of the contract price received by Affiant was paid or will be paid to any person, corporation, firm, association, or other organization for soliciting the contract, other than the payment of their normal compensation to persons regularly employed by the Affiant whose services in connection with the construction, alteration or demolition of the public building or project were in the regular course of their duties for Affiant.



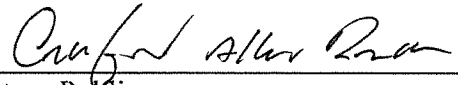
Signature of Affiant

ASHLEY J ABBOTT

Printed Name of Affiant

SWORN AND SUBSCRIBED TO BEFORE ME

ON THE 9th DAY OF September, 2015.



Notary Public

Charlohn ALLEN ROSE, II

Printed Name of Notary

26717/63405

Notary/Bar Roll Number

My commission expires upon death.

CORPORATE RESOLUTION

EXCERPT FROM MINUTES OF MEETING OF THE BOARD OF DIRECTORS OF
ABBOTT ENTERPRISES, LLC dba MPICERS
INCORPORATED.

AT THE MEETING OF DIRECTORS OF ABBOTT ENTERPRISES, LLC
INCORPORATED, DULY NOTICED AND HELD ON 11/2015,
A QUORUM BEING THERE PRESENT, ON MOTION DULY MADE AND SECONDED. IT
WAS:

RESOLVED THAT ASHLEY J ABBOTT, BE AND IS HEREBY
APPOINTED, CONSTITUTED AND DESIGNATED AS AGENT AND ATTORNEY-IN-
FACT OF THE CORPORATION WITH FULL POWER AND AUTHORITY TO ACT ON
BEHALF OF THIS CORPORATION IN ALL NEGOTIATIONS, BIDDING, CONCERNS
AND TRANSACTIONS WITH THE PARISH OF JEFFERSON OR ANY OF ITS AGENCIES,
DEPARTMENTS, EMPLOYEES OR AGENTS, INCLUDING BUT NOT LIMITED TO, THE
EXECUTION OF ALL BIDS, PAPERS, DOCUMENTS, AFFIDAVITS, BONDS, SURETIES,
CONTRACTS AND ACTS AND TO RECEIVE ALL PURCHASE ORDERS AND NOTICES
ISSUED PURSUANT TO THE PROVISIONS OF ANY SUCH BID OR CONTRACT, THIS
CORPORATION HEREBY RATIFYING, APPROVING, CONFIRMING, AND ACCEPTING
EACH AND EVERY SUCH ACT PERFORMED BY SAID AGENT AND ATTORNEY-IN-
FACT.

I HEREBY CERTIFY THE FOREGOING TO BE
A TRUE AND CORRECT COPY OF AN
EXCERPT OF THE MINUTES OF THE ABOVE
DATED MEETING OF THE BOARD OF
DIRECTORS OF SAID CORPORATION, AND
THE SAME HAS NOT BEEN REVOKED OR
RESCINDED.



SECRETARY-TREASURER

9/15/15

DATE

Form

W-9(Rev. December 2011)
Department of the Treasury
Internal Revenue Service**Request for Taxpayer
Identification Number and Certification**Give Form to the
requester. Do not
send to the IRS.

Print or type
See Specific Instructions on page 2.

Name (as shown on your income tax return)
Abbott Enterprises, LLC dba Mpress

Business name/disregarded entity name, if different from above

Check appropriate box for federal tax classification:

☐ Individual/sole proprietor ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☒ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ **C** ☐ Exempt payee

☐ Other (see instructions) ▶

Address (number, street, and apt. or suite no.)
4100 Howard Avenue

City, state, and ZIP code
New Orleans, Louisiana 70125

Requester's name and address (optional)

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

2	0	-	0	2	9	8	8	2	5
---	---	---	---	---	---	---	---	---	---

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. citizen or other U.S. person (defined below).

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 ▶

6/6/2012**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:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

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.