

November 23, 2010

Todd Doherty
Water Supply Planning Section
Colorado Water Conservation Board
1580 Logan St, Suite 600
Denver, CO 80203

Re: Water Supply Reserve Account Grant Application for Educating Denver Metro Elected Officials and Decision Makers on Solutions-Oriented Water Supply Planning; Applicant, Colorado Foundation for Water Education; WSRA Funds Requested, \$14,820.00 Basin Account Funds

Dear Todd Doherty, CWCBC Staff:

Please consider this as a letter of approval for Water Supply Reserve Account grant submitted by the Colorado Foundation for Water Education to host a series of outreach events in order to educate elected officials on the water supply planning process. This proposal came from a direct request by the Education & Outreach Committee of the roundtable to assist in the implementation of our Education Action Plan. At the November 10 roundtable meeting, members in attendance unanimously approved the request by CFWE to move forward with a WSRA grant proposal. The relevant language from the minutes is:

Kristin Maharg of the Colorado Foundation for Water Education (CFWE) led a discussion of a Water Supply Reserve Account (WSRA) proposal to aid in the implementation of the Metro Roundtable's Education Action Plan. The goal of this project would be to educate decision-makers and elected officials on solutions-oriented water supply planning. Under the prospective grant proposal, CFWE would host a public meeting for elected officials in winter 2011, together with a follow-up workshop in fall 2011. The scope of work would include event planning and logistics, venue identification, marketing and outreach, registrations, meeting materials, and event evaluation. The budget for this effort has not yet been determined, but it is expected to be less than \$15,000. After discussion, the Metro Roundtable board-members unanimously approved a motion to support such grant proposal with funding of up to \$15,000 from the WSRA.

In order to move forward with the tasks outlined in the proposal, CFWE needs to receive approval from the CWCBC in January. There were no dissenting votes expressed by Metro Roundtable members by the deadline of November 23, 2010. For quick reference, the budget is enclosed below. The direct costs include \$3,000 for catering at the reception, but in the event that roundtable members are able to secure food and beverage sponsors, that cost will not be billed.

Total Costs			
	Labor	Other Direct Costs	Total Project Cost
Task 1 - Elected Officials' Reception	\$3,300	\$5,600	\$8,900
Task 2 - Follow-up Workshop	\$3,300	\$1,000	\$4,300
Task 3 - Speaker's Bureau	\$1,320	\$300	\$1,620
Total Costs	\$7,920	\$6,900	\$14,820

If you have any questions, please contact me or Kristin Maharg at kmaharg@cfwe.org.

Thank you,
Rod Kucharich
Chair, Metro Roundtable



COLORADO WATER CONSERVATION BOARD



WATER SUPPLY RESERVE ACCOUNT GRANT APPLICATION FORM

Educating Denver Metro elected officials and decision makers on solutions-oriented water supply planning

Name of Water Activity/Project

Approving Basin Roundtable

\$14,820.00

Amount from Statewide Account

\$0.00

Total Amount of Funds Requested

Amount from Basin Account

\$14,820.00

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1. Reference Information
2. Insurance Requirements (Projects Over \$25,000)
3. WSRA Standard Contract (Projects Over \$100,000)
4. W-9 Form (Required for All Projects)

Water Supply Reserve Account – Grant Application Form

Form Revised March 2009

Instructions

To receive funding from the Water Supply Reserve Account (WSRA), a proposed water activity must be approved by the local Basin Roundtable AND the Colorado Water Conservation Board (CWCB). The process for Basin Roundtable consideration/approval is outlined in Attachment 1.

Once approved by the local Basin Roundtable, the applicant should submit this application, a detailed statement of work, detailed project budget, and project schedule to the CWCB staff by the application deadline.

The application deadlines are:

- Basin Account – 60 calendar days prior to the bi-monthly Board meeting
- Statewide Account – 60 calendar days prior to the September Board meeting

Board Meeting Dates	Basin Account Deadlines	Statewide Account Deadlines
July 20-21, 2010	May 21, 2010	n/a
September 21-22	July 23, 2010	July 23, 2010
November 16-17	September 17, 2010	n/a
January 2011	60 days prior	n/a
March 2011	60 days prior	n/a
May 2011	60 days prior	n/a
July 2011	60 days prior	n/a
September 2011	60 days prior	60 days prior

When completing this application, the applicant should refer to the WSRA Criteria and Guidelines available at: <http://cwcb.state.co.us/IWMD>.

The application, statement of work, budget, and schedule must be submitted in electronic format (Microsoft Word or text-enabled PDF are preferred) and can be emailed or mailed on a disk to:

Mr. Todd Doherty
Colorado Water Conservation Board
Water Supply Planning Section
WSRA Application
1580 Logan Street, Suite 200
Denver, CO 80203
Todd.Doherty@state.co.us

If you have questions or need additional assistance, please contact Todd Doherty of the Water Supply Planning Section at 303-866-3441 x3210 or todd.doherty@state.co.us.

Water Supply Reserve Account – Grant Application Form
Form Revised March 2009

Part A. - Description of the Applicant (Project Sponsor or Owner);

1. Applicant Name(s): **Colorado Foundation for Water Education**

Mailing address: **1580 Logan St. Ste. 410
Denver, CO 80203**

Taxpayer ID#: **61-1431665** Email address: **kmaharg@cfwe.org**

Phone Numbers: Business: **303.377.4433**
Home:
Fax: **303.377.4360**

2. Person to contact regarding this application if different from above:

Name: **Kristin Maharg**

Position/Title **Education Program Associate**

3. Eligible entities that may apply for grants from the WSRA include the following. What type of entity is the Applicant?

☐ Public (Government) – municipalities, enterprises, counties, and State of Colorado agencies. Federal agencies are encouraged to work with local entities and the local entity should be the grant recipient. Federal agencies are eligible, but only if they can make a compelling case for why a local partner cannot be the grant recipient.

☐ Public (Districts) – special, water and sanitation, conservancy, conservation, irrigation, or water activity enterprises.

☐ Private Incorporated – mutual ditch companies, homeowners associations, corporations.

☐ Private individuals, partnerships, and sole proprietors are eligible for funding from the Basin Accounts but not for funding from the Statewide Account.

☒ Non-governmental organizations – broadly defined as any organization that is not part of the government.

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Form Revised March 2009

4. Provide a brief description of your organization

The Colorado Foundation for Water Education was created by an act of the Colorado State Legislature (HB 02-1152) in 2002 to promote a better understanding of water issues through educational opportunities and resources so Colorado citizens will understand water as a limited resource and make more informed decisions. The Foundation's Board of Trustees consists of 22 appointed and selected individuals who represent the diverse geography and affiliations of Colorado's water community.

The Foundation has over 350 contributing members located across Colorado. Our members include water providers, federal agencies, elected officials, scientists, engineers, attorneys, teachers and the general public. We are Colorado's premier source of unbiased, independent information on water.

The Foundation currently has three full-time staff members, one full-time OSM/VISTA volunteer and a number of subcontractors to achieve mission-related work.

5. If the Contracting Entity is different then the Applicant (Project Sponsor or Owner) please describe the Contracting Entity here.

Water Supply Reserve Account – Grant Application Form

Form Revised March 2009

6. Successful applicants will have to execute a contract with the CWCB prior to beginning work on the portion of the project funded by the WSRA grant. In order to expedite the contracting process the CWCB has established a standard contract with provisions the applicant must adhere to. A copy of this standard contract is included in Attachment 3. Please review this contract and check the appropriate box.

☒

The Applicant will be able to contract with the CWCB using the Standard Contract

☐

The Applicant has reviewed the standard contract and has some questions/issues/concerns. Please be aware that any deviation from the standard contract could result in a significant delay between grant approval and the funds being available.

7. The Tax Payer Bill of Rights (TABOR) may limit the amount of grant money an entity can receive. Please describe any relevant TABOR issues that may affect the applicant.

Water Supply Reserve Account – Grant Application Form
Form Revised March 2009

Part B. - Description of the Water Activity

1. Name of the Water Activity/Project:

Educating Denver Metro elected officials and decision makers on solutions-oriented water supply planning

2. What is the purpose of this grant application? (Please check all that apply.)

☐

Environmental compliance and feasibility study

☐

Technical Assistance regarding permitting, feasibility studies, and environmental compliance

☐

Studies or analysis of structural, nonstructural, consumptive, nonconsumptive water needs, projects

Study or Analysis of:

☐

Structural project or activity

☐

Nonstructural project or activity

☐

Consumptive project or activity

☐

Nonconsumptive project or activity

☒

Structural and/ or nonstructural water project or activity

Water Supply Reserve Account – Grant Application Form

Form Revised March 2009

3. Please provide an overview/summary of the proposed water activity (no more than one page). Include a description of the overall water activity and specifically what the WSRA funding will be used for.

On November 10, 2010, the Metro Roundtable approved their Education Action Plan. In order to assist in the implementation of educational activities within the basin, the Roundtable asked the Foundation to apply for a Water Supply Reserve Account grant. This proposal directly fulfills the tasks laid out in the Education Action Plan by providing mechanisms for Metro Roundtable members to actively solicit input from affected local governments and stakeholders as per requirements in CRS Section 37-75-104(2).

The proposal seeks \$14,820 to fund the planning and delivery of two educational events and the maintenance of related outreach materials. The first event will communicate the roundtable process from a statewide perspective and the second event will target planning and policy officials to deepen their understanding of water supply strategies at a local level. Materials developed at these events will be compiled so that roundtable members may implement a speaker's bureau program to Metro area organizations. The project would be complete by October, 2011.

The proposal is intended to educate elected officials and a broader set of civic organizations in the Metro area about the roundtable and IBCC process, including water availability and future needs assessments. The outreach events will help the Roundtable achieve their stated goal to "educate decision-makers and elected officials on solutions-oriented water supply planning." It will also be a powerful tool for communicating with the basin public to better solicit their input for needs assessments and project planning.

Water Supply Reserve Account – Grant Application Form

Form Revised March 2009

Part C. – Threshold and Evaluation Criteria

1. Describe how the water activity meets these **Threshold Criteria**. (Detailed in Part 3 of the Water Supply Reserve Account Criteria and Guidelines.)
 - a) The water activity is consistent with Section 37-75-102 Colorado Revised Statutes.¹

The proposal would help basin residents understand the current water rights system. It is consistent with CRS Section 37-75-102 as it does not impact or impede the current system of water rights allocation nor impair or impede any contractual or property rights.

¹ 37-75-102. Water rights - protections. (1) It is the policy of the General Assembly that the current system of allocating water within Colorado shall not be superseded, abrogated, or otherwise impaired by this article. Nothing in this article shall be interpreted to repeal or in any manner amend the existing water rights adjudication system. The General Assembly affirms the state constitution's recognition of water rights as a private usufructuary property right, and this article is not intended to restrict the ability of the holder of a water right to use or to dispose of that water right in any manner permitted under Colorado law. (2) The General Assembly affirms the protections for contractual and property rights recognized by the contract and takings protections under the state constitution and related statutes. This article shall not be implemented in any way that would diminish, impair, or cause injury to any property or contractual right created by intergovernmental agreements, contracts, stipulations among parties to water cases, terms and conditions in water decrees, or any other similar document related to the allocation or use of water. This article shall not be construed to supersede, abrogate, or cause injury to vested water rights or decreed conditional water rights. The General Assembly affirms that this article does not impair, limit, or otherwise affect the rights of persons or entities to enter into agreements, contracts, or memoranda of understanding with other persons or entities relating to the appropriation, movement, or use of water under other provisions of law.

Water Supply Reserve Account – Grant Application Form

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- b) The water activity underwent an evaluation and approval process and was approved by the Basin Roundtable (BRT) and the application includes a description of the results of the BRT's evaluation and approval of the activity. At a minimum, the description must include the level of agreement reached by the roundtable, including any minority opinion(s) if there was not general agreement for the activity. The description must also include reasons why general agreement was not reached (if it was not), including who opposed the activity and why they opposed it. Note- If this information is included in the letter from the roundtable chair simply reference that letter.

The Metro Roundtable will consider this application at its November 10, 2010 meeting.

- c) The water activity meets the provisions of Section 37-75-104(2), Colorado Revised Statutes.² The Basin Roundtable Chairs shall include in their approval letters for particular WSRA grant applications a description of how the water activity will assist in meeting the water supply needs identified in the basin roundtable's consumptive and/or non-consumptive needs assessments.

CRS Section 37-75-104(2) requires that "Basin Roundtables shall actively seek the input and advice of affected local governments, water providers, and other interested stakeholders and persons in establishing its needs assessment, and shall propose projects or methods for meeting those needs." This proposal will help the Metro Roundtable communicate to those stakeholders the needs of the basin, the projects and initiatives currently proposed to meet them, and the appropriate avenues for input.

The Denver Metro consists of a dense population with complex and often competing water supply needs. At times, decision makers and elected officials can be uninformed when it comes to short and long-term water supply strategies. In order for these stakeholders to provide input and advice to the Metro Roundtable, they must adequately understand the issues the Roundtable is meant to address and know the avenues to provide such input and advice. The proposal will be a tool Roundtable members can use to actively solicit feedback from affected local governments and provide general public outreach on the roundtable process.

² 37-75-104 (2)(c). Using data and information from the Statewide Water Supply Initiative and other appropriate sources and in cooperation with the on-going Statewide Water Supply Initiative, develop a basin-wide consumptive and nonconsumptive water supply needs assessment, conduct an analysis of available unappropriated waters within the basin, and propose projects or methods, both structural and nonstructural, for meeting those needs and utilizing those unappropriated waters where appropriate. Basin Roundtables shall actively seek the input and advice of affected local governments, water providers, and other interested stakeholders and persons in establishing its needs assessment, and shall propose projects or methods for meeting those needs. Recommendations from this assessment shall be forwarded to the Interbasin Compact Committee and other basin roundtables for analysis and consideration after the General Assembly has approved the Interbasin Compact Charter.

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- d) Matching Requirement: For requests from the Statewide Fund, the applicants is required to demonstrate a 20 percent (or greater) match of the request from the Statewide Account. Sources of matching funds include but are not limited to Basin Funds, in-kind services, funding from other sources, and/or direct cash match. Past expenditures directly related to the project may be considered as matching funds if the expenditures occurred within 9 months of the date the application was submitted to the CWCB. Please describe the source(s) of matching funds. (NOTE: These matching funds should also be reflected in your Detailed Budget in Part D of this application)

Not applicable

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2. For Applications that include a request for funds from the Statewide Account, describe how the water activity meets the **Evaluation Criteria**. (Detailed in Part 3 of the Water Supply Reserve Account Criteria and Guidelines.)

Not applicable

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Part D. – Required Supporting Material

1. Water Rights, Availability, and Sustainability

This information is needed to assess the viability of the water project or activity. Please provide a description of the water supply source to be utilized, or the water body to be affected by, the water activity. This should include a description of applicable water rights and the name/location of water bodies affected by the water activity.

Not applicable

2. Please provide a brief narrative of any related or relevant previous studies.

CFWE has worked with the South Platte and Yampa/White roundtables to produce basin-specific issues of Headwaters magazine and related outreach plans. CFWE is currently working with the Colorado and North Platte roundtables on the implementation of their Education Action Plans through a Headwaters magazine and an education package, respectively.

3. Statement of Work, Detailed Budget, and Project Schedule

The statement of work will form the basis for the contract between the Applicant and the State of Colorado. In short, the Applicant is agreeing to undertake the work for the compensation outlined in the statement of work and budget, and in return, the State of Colorado is receiving the deliverables/products specified. Please note that costs incurred prior to execution of a contract or purchase order are not subject to reimbursement.

Please provide a detailed statement of work using the following template. Additional sections or modifications may be included as necessary. Please define all acronyms. If a grant is awarded an independent statement of work document will be required with correct page numbers.

Statement of Work

WATER ACTIVITY NAME

Educating Denver Metro elected officials and decision makers on solutions-oriented water supply planning

GRANT RECIPIENT



FUNDING SOURCE

Metro Basin Roundtable funds

INTRODUCTION AND BACKGROUND

On November 10, 2010, the Metro Roundtable approved their Education Action Plan. In order to assist in the implementation of educational activities within the basin, the Roundtable asked the Foundation to apply for a Water Supply Reserve Account grant. This proposal directly fulfills the tasks laid out in the Education Action Plan by providing mechanisms for Metro Roundtable members to actively solicit input from affected local governments and stakeholders as per requirements in CRS Section 37-75-104(2).

The proposal seeks \$14,820 to fund the planning and delivery of two educational events and the maintenance of related outreach materials. The first event will communicate the roundtable process from a statewide perspective and the second event will target planning and policy officials to deepen their understanding of water supply strategies at a local level. Materials developed at these events will be compiled so that roundtable members may implement a speaker's bureau program to Metro area organizations. The project would be complete by October, 2011.

The proposal is intended to educate elected officials and a broader set of civic organizations in the Metro area about the roundtable and IBCC process, including water availability and future needs assessments. The outreach events will help the Roundtable achieve their stated goal to “educate decision-makers and elected officials on solutions-oriented water supply planning.” It will also be a powerful tool for communicating with the basin public to better solicit their input for needs assessments and project planning.

OBJECTIVES

This project has the following objectives:

1. Fulfill the goals and objectives of the Metro BRT Education Action Plan at the request of the Education and Outreach Committee
2. With input from Roundtable members, support two high-quality and unbiased educational events
3. Communicate the Roundtable’s assessment of both non-consumptive and consumptive needs and highlight projects it has funded

4. Provide information that elected officials can use to learn more about the Roundtable's work and become involved in the water supply process
5. Give roundtable members the necessary outreach tools for engaging stakeholders within the Denver Metro area

TASKS

Task 1: Support a public meeting for elected officials

CFWE will help the Metro Roundtable kick off their education & outreach program through an Elected Officials' Reception in the first quarter of 2011. This event will draw over 200 public officials from Denver Metro city councils, county commissions, water boards and state legislators. Attendees will receive a statewide perspective on the water supply planning process, including water availability and future needs assessments. CFWE will assist the Education & Outreach Committee (EOC) of the Metro Roundtable with event planning tasks, such as marketing, registration and evaluation. The roundtable intends to secure sponsorships to cover food and beverage costs, but in the event that they are unable to do so, the WSRA grant includes contingency funds of \$3,000. The reception will set the stage for more targeted education of elected officials.

Deliverable: Elected officials' reception in the first quarter of 2011

Task 2: Host a targeted follow-up workshop

Based on the evaluation received at the reception and subsequent planning meetings with the EOC, CFWE will survey reception attendees on their follow-up educational needs. This input will inform the development of an Elected Officials' Workshop in late summer of 2011. This event will draw over 50 public officials from the Denver Metro area. Participants will receive targeted education on their local policy and planning issues as they relate to water supply strategies. CFWE will assist the EOC of the Metro Roundtable with event planning tasks, such as marketing, registration and evaluation.

Deliverables: Planning and delivery of elected officials' workshop in late summer of 2011

Task 3: Create and maintain educational materials for roundtable outreach

CFWE will assist the EOC with creating educational materials for the above events and will compile all materials used for the reception and workshop into an outreach package. This will include a set of handouts and presentations that roundtable members can use in the form of a speaker's bureau program. Continued outreach to civic organizations and public officials will be important to securing broad support and deeper understanding of the water supply planning process.

Deliverables: Package of educational materials to be used by roundtable members

**WSRA Application - Metro BRT
Budget, November 2010**

Total Costs

	Labor	Other Direct Costs	Total Project Cost
Task 1 - Elected Officials' Reception	\$3,300	\$5,600	\$8,900
Task 2 - Follow-up Workshop	\$3,300	\$1,000	\$4,300
Task 3 - Speaker's Bureau	\$1,320	\$300	\$1,620
Total Costs	\$7,920	\$6,900	\$14,820

Personnel Budget

Project Personnel	Project Manager	Event Planner	Total Costs
Hourly Rate	\$55	\$55	
Task 1 - Elected Officials' Reception	5	55	\$3,300
Task 2 - Follow-up Workshop	60		\$3,300
Task 3 - Speaker's Bureau	24		\$1,320
Total Hours	89	55	144
Total Costs	\$4,895	\$3,025	\$7,920

Other Direct Costs

	Tele- conference	Venue & Rentals	Marketing Materials	Program Materials	Food & Beverage	Total Costs
Task 1 - Elected Officials' Reception		\$1,200	\$400	\$1,000	\$3,000	\$5,600
Task 2 - Follow-up Workshop	\$200		\$100	\$200	\$500	\$1,000
Task 3 - Speaker's Bureau				\$300		\$300
Total Costs	\$200	\$1,200	\$500	\$1,500	\$3,500	\$6,900

Schedule of Deliverables

	Feb	March	April	May	June	July	August	Sept
Task 1 - Elected Officials' Reception								
Task 2 - Follow-up Workshop								
Task 3 - Speaker's Bureau								

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The above statements are true to the best of my knowledge:

Signature of Applicant:



Print Applicant's Name: **Kristin Maharg**

Project Title: Educating Denver Metro elected officials and decision makers on solutions-oriented water supply planning

Return this application to:

Mr. Todd Doherty
Intrastate Water Management and Development Section
COLORADO WATER CONSERVATION BOARD
1580 Logan Street, Suite 200
Denver, CO 80203

To submit applications by Email, send to: todd.doherty@state.co.us

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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) Colorado Foundation for Water Education	
	Business name, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶	
	<input checked="" type="checkbox"/> Other (see instructions) ▶ 501 (c)3	
	<input type="checkbox"/> Exempt payee	
Address (number, street, and apt. or suite no.) 1580 Logan St. Suite 410		Requester's name and address (optional)
City, state, and ZIP code Denver, CO 80203		
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 Line 1 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	
or	
Employer identification number	
61	1431665

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 ▶

11/19/10

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.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,