LAW OFFICES

STORINO, RAMELLO & DURKIN

950I WEST DEVON AVENUE ROSEMONT, ILLINOIS 60018

(847) 318 - 9500

FACSIMILE (847) 318 - 9509

JOSEPH G. KUSPER MARK R. STEPHENS BRYAN J. BERRY

ANN M. WILLIAMS LEONARD P. DIORIO RICHARD F. PELLEGRINO DONALD J. STORINO II

THOMAS J. HALLERAN

ERIN C. MORIARTY

ADAM R. DURKIN

OF COUNSEL

EP-1

IN REPLY REFER TO FILE NO.

DONALD J. STORINO MICHAEL K. DURKIN RICHARD J. RAMELLO NICHOLAS S. PEPPERS THOMAS M. BASTIAN ANGELO F. DEL MARTO JAMES E. MACHOLL BRIAN W. BAUGH ANTHONY J. CASALE ANDREW Y. ACKER PETER A. PACIONE MELISSA A. MIROBALLI MATTHEW G. HOLMES MICHAEL R. DURKIN

July 30, 2014 Via Electronic Mail

Mr. Deylon Jefferies 1 N. Dearborn Street, Suite 1300 Chicago, Illinois 60602 djefferies@atty-pierce.com

> Freedom of Information Act Request Re:

Dear Mr. Jefferies:

The Village of Elmwood Park is in receipt of your July 23, 2014 Illinois Freedom of Information Act (5 ILCS 140/1 et seq.) ("FOIA") request for the following records:

- Copies of all active outstanding liens on 2125 N. 75th Ct.
- Payoff showing total amount owed to have all liens satisfied and released
- Village W-9.

Enclosed are records responsive to your request. However, please be advised that certain information in the records being provided has been determined to be exempt from disclosure under FOIA, and that information has been redacted from the records being provided.

Section 7(1)(b) of FOIA provides that "private information" is exempt from disclosure. "Private information" is defined in FOIA as, "unique identifiers, including a person's social security number, driver's license number, employee identification number, biometric identifiers, personal financial information, passwords or other access codes, medical records, home or personal telephone numbers, and personal email addresses. Private information also includes home address and personal license plates, except as otherwise provided by law or when compiled without possibility of attribution to any person." 5 ILCS 140/2(c-5). Consequently, certain unique identifiers, including a home or personal telephone number, a name attributable to a home address, and signatures, have been redacted from the records being provided.

The person responsible for the decision to deny a portion of your request is the Village of Elmwood Park Freedom of Information Officer, Gina Pesko. In accordance with Section 9(a) of

STORINO, RAMELLO & DURKIN

Mr. Deylon Jefferies July 30, 2014 Page 2

FOIA, you are hereby notified that you have the right to file a Request for Review regarding the decision made by the Village of Elmwood Park Freedom of Information Officer with the Public Access Counselor at the Illinois Attorney General's Office. You can file your Request for Review with the Public Access Counselor by writing to:

Sarah Pratt
Public Access Counselor
Office of the Attorney General
500 South 2nd Street
Springfield, Illinois 62706

Fax: 217-782-1396

E-mail: <u>publicaccess@atg.state.il.us</u>

If you choose to file a Request for Review with the Public Access Counselor, you must do so within 60 calendar days of the date of this letter. Please note that you must include a copy of your original FOIA request and this letter when filing a Request for Review with the Public Access Counselor.

Also, you are notified that you have the right to judicial review regarding the decision made by the Village of Elmwood Park Freedom of Information Officer pursuant to Section 11 of FOIA.

Sincerely,

Erin C. Moriarty

One of the attorneys for the Village of Elmwood Park

Enclosures

Village of Elmwood Park 11 Conti Parkway Elmwood Park, IL 60707 Phone: 708-452-3900 Fax: 708-453-8816



Fax

To:		From:	JoJo Bertucci	
Fax:		Date:		
Phone:		Pages:	(including cov	ver)
Re: 2/2	5 75 x4 C	A cc:		
		Outsto	ending	fee's
□ Urgent	☐ For Review	☐ Please Comment	□ Please Reply	☐ Please Recycle
•Comments	: elepse	of Leen-	150.0	70
Ria	ss Cutt	ing - July	- 45.	0
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		leps	45	00 (180.0
		Oc	+ 45.	00)
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****IMPORTANT****

This facsimile transmission is intended only for the use of the individual or entity to which it is addressed and may contain information that is privileged, confidential, and exempt from disclosure under applicable law.

If the reader of this message is not the intended recipient, or the employee or agent responsible for delivering the message to the intended recipient, you are hereby notified that any dissemination, distribution, or copying of this communication is strictly prohibited.

If you have received this communication in error, please notify the sender immediately by telephone and return the original message to the sender at the above address via the United States Postal Service. Thank you.

IF YOU HAVE ANY PROBLEMS WITH THIS TRANSMISSION, PLEASE CALL ELSIE SUTTER IMMEDIATELY AT (708) 452-3911

Utility Billing

Account History Report

U er:

jbertucci

Printed

07/23/2014 - 11:38AM

A count Status:

Active

Connect Date:

09/01/2006 Final Date:

C stomer Name:

C re Of:

C stomer Address:

2125 75TH CT

ELMWOOD PARK, IL 60707

Total Account Balance:

Total Deposits:

240.45

0.00

Total Refunds:

0.00

Village of Elmwood Park

Owner Name:

Service Address:

2125 75TH CT

H me Phone:

B siness Phone: A count Number: (773) 622-4153

Ext:

030909-000

Reference Number:

0300040600

an Date	Tran Type	Description	Amount	WATER	REFUSE	PENALTY	MISC	SPRINKLE	MTU	N/A	N/
			Current Balance By Service	88.12	134.00	18.33	0.00	0.00	0.00	0.00	0.0
19/2014	Adjustment	Past Due	45 12.22 2	0.00	0.00	12.22	0.00	0.00	0.00		
23/2014	Balance		240, 228.23	88.12	134.00	6.11	0.00	0.00	0.00		
23/2014	Billing		111.06	44.06	67.00	0.00	0.00	0.00	0.00		
20/2014	Adjustment	Past Due	6.11	0.00	0.00	6.11	0.00	0.00	0.00		
23/2014	Balance		111.06	44.06	67.00	0.00	0.00	0.00	0.00		
23/2014	Billing		111.06	44.06	67.00	0.00	0.00	0.00	0.00		
15/2014	Payment		321.86	-105.08	-186.55	-30,23	0.00	0.00	0.00	,	
03/2014	Adjustment	Past Due	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
20/2014	Adjustment	Past Due	16.04	0.00	0.00	16.04	0.00	0.00	0.00		
21/2014	Balance		305.82	105.08	186.55	14.19	0.00	0.00	0.00		
21/2014	Billing		109.94	42.94	67.00	0.00	0.00	0.90	0.00		
23/2014	Adjustment	Rast Due	9.99	0.00	0.00	9.99	0.00	0.00	0.00		
26/2013	Balance		185.89	62.14	119.55	4.20	0.00	0.00	0.00		
26/2013	Billing		105.30	38.30	67.00	0.00	0.00	0.00	0.00		
20/2013	Adjustment	Past Due	4.20	0.00	0.00	4.20	0.00	0.00	0.00		

A&E LANDSCAPING, INC. (773) 216-5900 3801 N. Harem Ave. Chicago, IL. 60634

Attn: Village of Elmwood Park Debbie Miller 708-452-3920 / Fax 708-453-8816 dmiller@elmwoodpark.org

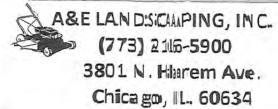
INVOICE DATE: AUGUST 22, 2013

INVOICE #208

od Park, IL.	
ou raik, iL.	1801 N. 72nd CT
od Park, IL.	2547 N. 72nd CT
od Park, IL.	2111 N. 74th CT
od Park, IL.	2241 N. 74th CT
od Park, IL.	2247 N. 76th CT
od Park, IL.	1632 N. 75th AVE
od Park, IL.	1617 N. 75th CT
od Park, IL.	2516 N. 73rd AVE
od Park, IL.	2306 N. 73rd AVE
od Park, IL.	2023 N. 73rd AVE
od Park, IL.	2109 N. 74th AVE
od Park, IL.	7823 SUNSET
od Park, IL.	2125 N. 75th CT
od Park, IL.	2815 N. 73rd AVE
od Park, IL.	1835 N. 77th AVE
od Park, IL.	2510 N. 79th AVE
ood Park, IL.	2510 N. 79th AVE
Jul Jul Ju	Elmwood Park, IL. Ju Elmwood Park, IL.

TOTAL INVOICE PRICE:

\$ 705.00



Attn: Village of Elmwwoods Prark
Debbie Miller
708-452-3920 / Fax 7 0/8 4/25:3-8816
dmiller@elmwood parks orgs

INVOICE DATE: Ocober 15, 2013

INVOICE #215

Landscape Maint. August

ADDRESS LOCATION	<u>CITM</u>	SERVICE DATES	AMOUNT	TOTAL CHARGE
1801 N. 72nd CT	Ellmywood Park, IL.	Aug. 9, Aug. 19, Aug. 30	\$ 15.00	\$ 45.00
²⁵⁴⁷ N. 72nd C⊤	Ellmwwood Park, IL.	Aug. 9, Aug. 19, Aug. 30	\$ 15.00	\$ 45.00
2111 N. 74th CT	Ell mywood Park, IL.	Aug. 9, Aug. 19, Aug. 30	\$ 15.00	\$ 45.00
2241 N. 74th CT	Ellmywood Park,. IL.	Aug. 9, Aug. 19, Aug. 30	\$ 15.00	\$ 45.00
2247 N. 76th CT	Ellmywood Park, IL.	Aug. 9, Aug. 19, Aug. 30	\$ 15.00	\$ 45.00
1632 N. 75th AVE	Ellmywood Park, IIL	Aug. 9, Aug. 19, Aug. 30	\$ 15.00	\$ 45.00
1617 N. 75th CT	Elimwood Park, IIL	Aug. 9, Aug. 19, Aug. 30	\$ 15.00	\$ (45.00)
2516 N. 73rd AVE	Ellmwwood Park, IL	Aug. 9, Aug. 19, Aug. 30	\$ 15.00	\$ 45.00
2306 N. 73rd AVE	Elmwwood Park, IL	Aug. 19, Aug. 30	\$ 15.00	\$ 30.00
2023 N. 73rd AVE	Elmwood Park, IL	Aug. 9, Aug. 19, Aug. 30	\$ 15.00	\$ 45.00
2109 N. 74th AVE	Elmwood Park, IL	Aug. 9, Aug. 19, Aug. 30	\$ 15.00	\$ 45.00
7823 SUNSET	Elmwood Park, IL	Aug. 9, Aug. 19, Aug. 30	\$ 15.00	\$ 45.00
2125 N. 75th CT	Elmwood Park, IL	Aug. 9, Aug. 19, Aug. 30	\$ 15.00	\$ 45.00
2815 N. 73rd AVE	Elmwood Park, IL	Aug. 9, Aug. 19, Aug. 30	\$ 15.00	\$ 45.00
1835 N. 77th AVE	Elmwyood Park, IL	Aug. 9, Aug. 19, Aug. 30	\$ 15.00	\$ 45.00
2510 N. 79th AVE	Elmwood Park, IL	Aug. 9, Aug. 19, Aug. 30	\$ 15.00	\$ 45.00

Vight Ship

11/5/13

A&E LANDSCAPING, INC. (773) 216-5900 3801 N. Harem Ave. Chicago, IL. 60634

INVOICE DATE: Ocober 15, 2013

INVOICE # 216

Landscape Maint. September

Attn: Village of Elmwood Park Debbie Miller 708-452-3920 / Fax 708-453-8816 dmiller@elmwoodpark.org

	3344		AAAAA INIT	TOTAL CHARGE
ADDRESS LOCATION	CITY	SERVICE DATES	AMOUNT	TOTAL CHARGE
L801 N. 72nd CT	Elmwood Park, IL.	Sep.9, Sept.19, Sept.30	\$ 15.00	\$ 45.00
2547 N. 72nd CT	Elmwood Park, IL.	Sep.9, Sept.19, Sept.30	\$ 15.00	\$ 45.00
2111 N. 74th CT	Elmwood Park, IL.	Sep.9, Sept.19, Sept.30	\$ 15.00	\$ 45.00
2241 N. 74th CT	Elmwood Park, IL.	Sep.9, 3cpt.19, Sept.20	\$ 15.00	\$ 45.00
2247 N. 76th CT	Elmwood Park, IL.	Sep.9, Sept.19, Sept.30	\$ 15.00	\$ 45.00
1632 N. 75th AVE	Elmwood Park, IL.	Sep.9, Sept.19, Sept.30	\$ 15.00	\$ 45.00
1617 N. 75th CT	Elmwood Park, IL.	Sep.9, Sept.19, Sept.30	\$ 15.00	\$ 45.00
2516 N. 73rd AVE	Elmwood Park, IL.	Sep.9, Sept.19, Sept.30	\$ 15.00	\$ 45.00
2306 N. 73rd AVE	Elmwood Park, IL.	Sep.9, Sept.19, Sept.30	\$ 15.00	\$ 45.00
2023 N. 73rd AVE	Elmwood Park, IL.	Sep.9, Sept.19, Sept.30	\$ 15.00	\$ 45.00
2109 N. 74th AVE	Elmwood Park, IL.	Sep.9, Sept.19, Sept.30	\$ 15.00	\$ 45.00
7823 SUNSET	Elmwood Park, IL.	Sep.9, Sept.19, Sept.30	\$ 15.00	\$ 45.00
2125 N. 75th CT	Elmwood Park, IL.	Sep.9, Sept.19, Sept.30	\$ 15.00	\$ 45.00
2815 N. 73rd AVE	Elmwood Park, IL.	Sep.9, Sept.19, Sept.30	\$ 15.00	\$ 45.00
1835 N. 77th AVE	Elmwood Park, IL.	Sep.9, Sept.19, Sept.30	\$ 15.00	\$ 45.00
2510 N. 79th AVE	Elmwood Park, IL.	Sep.9, Sept.19, Sept.30	\$ 15.00	\$ 45.00
2040 N. 77th CT	Elmwood Park, IL.	Sep.9, Sept.19, Sept.30	\$ 15.00	\$ 45.00
1920 N. 74th CT	Elmwood Park, IL.	Sep.9, Sept.19, Sept.30	\$ 15.00	\$ 45.00
2200 N. 72nd CT	Elmwood Park, IL.	Sep.9, Sept.19, Sept.30	\$ 15.00	\$ 45.00
1612 N. 74th CT	Elmwood Park, IL.	Sep.9, Sept.19, Sept.30	\$ 15.00	\$ 45.00
2410 N. 78th AVE	Elmwood Park, IL.	Sep.9, Sept.19, Sept.30	\$ 15.00	\$ 45.00

TOTAL INVOICE PRICE:

\$ 945.00



A&E LANDSCAPING, INC. (773) 216-5900 3801 N. Harem Ave. Chicago, IL. 60634

Attn: Village of Elmwood Park Debbie Miller 708-452-3920 / Fax 708-453-8816 dmiller@elmwoodpark.org

INVOICE DATE: November 26, 2013

INVOICE #217

Landscape Maint. October

ADDRESS LOCATION	CITY	SERVICE DATES	AMOUNT	TOTAL CHARGE
1801 N. 72nd CT	Elmwood Park, IL.	Oct 09, Oct 19, Oct 29	\$ 15.00	\$ 45.00
2547 N. 72nd CT	Elmwood Park, IL.	Oct 09, Oct 19, Oct 29	\$ 15.00	\$ 45.00
2111 N. 74th CT	Elmwood Park, IL.	Oct 09, Oct 19, Oct 29	\$ 15.00	\$ 45.00
2241 N. 74th CT	Elmwood Park, IL.	Oct 09, Oct 19, Oct 29	\$ 15.00-	\$ 45.00
2247 N. 76th CT .	Elmwood Park, IL.	Oct 09, Oct 19, Oct 29	\$ 15.00	\$ 45.00
1617 N. 75th CT	Elmwood Park, IL.	Oct 09, Oct 19, Oct 29	\$ 15.00	\$ 45.00
2516 N. 73rd AVE	Elmwood Park, IL.	Oct 09, Oct 19, Oct 29	\$ 15.00	\$ 45.00
2306 N. 73rd AVE	Elmwood Park, IL.	Oct 09, Oct 19, Oct 29	\$ 15.00	\$ 45.00
2023 N. 73rd AVE	Elmwood Park, IL.	Oct 09, Oct 19, Oct 29	\$ 15.00	\$ 45.00
2109 N. 74th AVE	Elmwood Park, IL.	Oct 09, Oct 19, Oct 29	\$ 15.00	\$ 45.00
7823 SUNSET	Elmwood Park, IL.	Oct 09, Oct 19, Oct 29	\$ 15.00	\$ 45.00
2125 N. 75th CT	Elmwood Park, IL.	Oct 09, Oct 19, Oct 29	\$ 15.00	\$ 45.00
2815 N. 73rd AVE	Elmwood Park, IL.	Oct 09, Oct 19, Oct 29	\$ 15.00	\$ 45.00
1835 N. 77th AVE	Elmwood Park, IL.	Oct 09, Oct 19, Oct 29	\$ 15.00	\$ 45.00
2510 N. 79th AVE	Elmwood Park, IL.	Oct 09, Oct 19, Oct 29	\$ 15.00	\$ 45.00
2040 N. 77th CT	Elmwood Park, IL.	Oct 09, Oct 19, Oct 29	\$ 15.00	\$ 45.00
1920 N. 74th CT	Elmwood Park, IL.	Oct 09, Oct 19, Oct 29	\$ 15.00	\$ 45.00
2200 N. 72nd CT	Elmwood Park, IL.	Oct 09, Oct 19, Oct 29	\$ 15.00	\$ 45.00
1612 N. 74th CT	Elmwood Park, IL.	Oct 09, Oct 19, Oct 29	\$ 15.00	\$ 45.00
2410 N. 78th AVE	Elmwood Park, IL.	Oct 09, Oct 19, Oct 29	\$ 15.00	\$ 45.00
		0480.74874778.77	T	

TOTAL INVOICE PRICE:

900.00

STATE OF ILLINOIS, COUNTY OF COOK
IN THE OFFICE OF THE RECORDER OF
DEEDS, COOK COUNTY, ILLINOIS

VILLAGE OF ELMWOOD PARK
An Illinois Municipal corporation,
Claimant,
v.

2125 75TH COURT

ELMWOOD PARK, IL 60707



Doc#: 1327015086 Fee: \$40.00 RHSP Fee:\$9.00 RPRF Fee: \$1.00

Karen A. Yarbrough

Cook County Recorder of Deeds Date: 09/27/2013 01:31 PM Pg: 1 of 1

NOTICE OF A LIEN CLAIM

The Claimant, VILLAGE OF ELMWOOD PARK, an Illinois municipal corporation of Cook County, hereby files a Notice and claim for lien against the owner or owners of the following described real estate:

THE SOUTH 33 FEET OF LOT 10 IN BLOCK 7 IN RUTHERFORD ADDITION TO CHICAGO, BEING A SUBDIVISION OF THE NORTH ½ OF THE SOUTH ½ OF THE NORTH EAST ¼ OF SECTION 36, TOWNSHIP 40 NORTH, RANGE 12, EAST OF THE THIRD PRINCIPAL MERIDIAN IN COOK COUNTY, ILLINOIS

12-36-217-010-0000 ' 2125 75TH COURT, ELMWOOD PARK, IL 60707

That a lien is claimed on the above-described land and improvements in the amount of \$447.84 representing the cost and expense incurred or payable for water usage pursuant to the Village Code of Elmwood Park Illinois, incurred by the Village on the 2nd day of August, 2013, which cost and expense is unpaid and delinquent, this is an ongoing and continuing cost.

This lien is claimed pursuant to the statutes of the State of Illinois and the ordinances of the Village of Elmwood Park.

WILLAGE OF ELMWOOD PARK, ILLINOIS By: Gina Pesko, Village Clerk

STATE OF ILLINOIS

COUNTY OF COOK

Gina Pesko, being first duly sworn on oath, deposes and states that she is duly appointed and acting Village Clerk of the Village of Elmwood Park; that she has read the foregoing Notice of Lien Claim, knows the contents thereof, and that all statements therein contained are true.

SUBSCRIBED AND SWORN TO Before me this day of U.S., 2013

Notary Public

Prepared by and mail to Village of Elmwood Park 11 Conti Parkway, Elmwood Park, Illinois 60707 OFFICIAL SEAL
ROSEMARIE SMALL-BIANCALANA
NOTARY PUBLIC - STATE OF ILLINOIS
MY COMMISSION EXPIRES:08/06/16

(Rev. August 2013) 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.

-						
	Name (as shown on your income tax return)					
	Business name/disregarded entity name, if different from above					
ge 2.	oscillosa nameroistagarded entity name, if different from above					
s on pa	Check appropriate box for federal lax classification; Individual/sole proprietor C Corporation S Corpor		Exemptions (see Instructions):			
Print or type Specific Instructions on page	C	ite	E. L. C.			
	Limited liability company. Enter the tax classification (C=C corpora		Exempt payee cod			
			Exemption from Facode (if any)	ATCA reporting		
Fig. P	Address (number, street, and apt. or suite no.)					
Specif	1) Conto Parokhma	Requester	's name a	nd address (options	al)	
See	City, state, and ZIP code	2				
0.0	Elmwood Porch Il GUTU,	7				
	List account number(s) here (optional)					
Part	Townson Id tiff ti N					
100000000000000000000000000000000000000	The state of the s					
10 011011	our TIN in the appropriate box. The TIN provided must match that backup withholding. For individuals, this is your social security	Ottominary (CVC) N. I.	line S	ocial sec	urity number	
* COLUCIO	t digit, sole proprietor, or distanguarded entity, each the Dart Libertia	refference and market of the contract				
TIN on	in a your employer identification number (EIN). If you do not have	ve a number, see How to get a	a			J
Note. II	the account is in more than one name, see the chart on page 4	Int muldelines we cate as	FE	nolovaeli	dentification numb	
numbar	to enter.	for guidelines on whose	15	1/1	entineation numb	er III
			3	6 -	6005	861
Part I						- 1-1/1
	enalties 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 t	o be last	ied to me), and	
Servi	not subject to backup withholding because; (a) I am exempt froi ce (IAS) that I am subject to backup withholding as a result of a nger subject to backup withholding, and	or has allowed to the control of the	C. C. A. V. T. G.	41778		nal Revenue ed me that I am
3. I am	a U.S. citizen or other U.S. person (defined below), and					
4. The F.	ATCA code(s) entered on this form (if any) indicating that I am ex	cempt from FATCA reporting in	s correct			
pecause nterest r	ation instructions. You must cross out item 2 above if you have you have failed to report all interest and dividends on your tax repaid, acquisition or abandonment of secured property, cancellaty, payments other than interest and dividends, you are not requirens on page 3.	been notified by the IRS that eturn. For real estate transact	you are clions, item	currently 12 does	not apply. For m	ortgage
Sign Tere	Signature of U.S. person ►	Date		2:	23-14	
Sene	ral Instructions					
		withholding tax on foreign p 4. Certify that FATCA coo	partners' s da(e) enter:	nare of eff	fectively connected	Income, and
	ferences are to the internal Revenue Code unless otherwise noted.	exempt from the EATCA res	postlac la	ou on this	rount (it any) indica	ing that you are

Future developments. The IRS has created a page on IRS.gov for information about Form W-9, at www.frs.gov/w9. Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted

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

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

- Certify that the TIN you are giving is correct (or you are waiting for a number
- 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

A reporting, is correct.

Note, If you are a U.S. person and a requester gives you a form other than Form W-8 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 alian,
- 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 Special rules for pertnerships. 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 together. and avoid section 1446 withholding on your share of partnership income.