

**Port Chester - Rye Union Free School District
Port Chester, New York**

INVITATION TO BID
-
**LANDSCAPING & SMALL MACHINERY
REPAIR SERVICE**
(ITB-0002-26-27)

June 18, 2026
(Publication Date)

**Bid Opening
June 26, 2026
11.00 a.m. at Business Office**

**Port Chester - Rye Union Free School District
Sherry George, Purchasing Agent
Business Office
113 Bowman Avenue
Port Chester, New York 10573
Phone (914) 934-8056, Fax (914) 939-9240
sgeorge@pcrufsd.org**

Port Chester - Rye Union Free School District
Port Chester, New York 10573

Invitation to Bid - Landscaping and Small Machinery Repair Service

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**PORT CHESTER - RYE UNION FREE SCHOOL DISTRICT
PORT CHESTER, NEW YORK 10573**

PUBLIC NOTICE

The Board of Education of the Port Chester - Rye Union Free School District, Port Chester New York, invites bids for

LANDSCAPING AND SMALL MACHINERY REPAIR SERVICE

Invitation to bid is obtainable at <http://www.govbids.com> under Hudson Valley Purchasing Group or at the Business Office of the Board of Education, Middle School, Bowman Avenue, Port Chester, New York, during business hours. Bids shall be submitted in sealed envelopes marked on the

"Bid for Landscaping and Small Machinery Repair Service"

and be in the hands of the Purchasing Agent, Port Chester-Rye Union Free School District, 113 Bowman Avenue, Port Chester, New York, prior to 11:00 a.m. on

June 26, 2026

at which time the bid will be opened and publicly read aloud by a representative of the Board of Education. The bids will be tabulated and presented to the Board of Education for action shortly thereafter. The Board of Education reserves the right to reject any or all bids, waive informalities and accept the one appearing to be in the best interest of the School District.

Sherry George
Purchasing Agent

Port Chester - Rye Union Free School District

Invitation to Bid - Landscaping and Small Machinery Repair Service

I. INTRODUCTION:

The Port Chester-Rye Union Free School District is looking for a contractor to perform service and repair work on landscaping and small machinery owned by the School District. This bid is not part of any project as it is being solicited to put a vendor on contract as the District can call upon the vendor when a service is required. The contract is for the 2026-2027 school year with an option to renew for the 2027-2028 and 2028-2029 school years, renewed on a yearly basis.

II. BRANDS / MANUFACTURERS:

The Brands/Manufacturers listed below are examples of some of the brands / Manufacturers currently owned by the Port Chester-Rye School District. The three big mowers the District owns are John Deere 1600 wan mover, 1445 and 935. The District also have some Jacobsen, Billy Goat, Echo, Toro, John Deere, Bobcat, Giant Vac, Stihl, Ferris, Kubota, Briggs and Stratton, Homelite, Kawasaki, Red Max, Great Dane, Walker, Little Wonder, Yardman, Honda and Husquarna machinery.

III. VENDOR QUALIFICATIONS:

- Vendor must have at least three (3) years' experience in Landscaping machinery repair.
- Vendor must have a repair facility and is equipped with all tools, diagnostic equipment, and supplies necessary for servicing the machinery.
- Vendor's service center must be located within a **ten (10)** mile radius of the Port Chester-Rye Union Free School District Business office, 113 Bowman Avenue, Port Chester, NY 10573.
- Vendor shall comply with Environmental Protection Agency (EPA) guidelines for the disposal of hazardous material.
- Vendor must have the capability to use a flat-bed tow truck or trailer to transport equipment.

IV. SPECIFICATIONS:

The successful contractor shall be responsible for acting in strict accordance with the specifications set forth below. With regard to repairs and maintenance, the contractor is expected to use materials of the same manufacturer as that currently in place in the school district or materials of equal quality, as long as color, tone and/or texture of the materials remains consistent with those currently in place. Any variation in materials and equipment to be used must be provided to the school district prior to its installation, providing a detailed description of the substitute offered and how it equates to materials currently in place.

All work performed will comply with the following:

- **New York State Uniform Fire Prevention and Building Codes**
- **New York State Education Building Standards**
- **New York State Coded Rule 56**

Contractor shall provide adequate personal supervision to his/her employees. All work shall be at the direction and supervision of the Board of Education or its agent. Contractors shall limit the use of water and electricity for actual needs only.

All work shall be in a workman like manner. No trash may be left on the site overnight. All glass and other items shall be properly stored to prevent damage of any kind to the school or its occupants. Contractor shall at all times keep the premises free from accumulation of waste materials or rubbish caused by his/her employees or work and at the completion of work he/she shall remove all rubbish and surplus material and leave the work area clean and ready for use. Corridors and other areas are to be closed with doors or tarpaulin to restrict dust as much as possible.

Contractor may be required to submit evidence that he possesses the necessary equipment and experience to satisfactorily perform and render the work and service herein described. The Board of Education, in its sole discretion, shall determine the adequacy of equipment and experience.

Contractor shall guarantee all repair work performed to be free from defects in materials and workmanship for ninety (90) days. Additionally, new parts shall carry the manufacturer's standard warranty for that part. Any faulty part shall be immediately replaced by the contractor without any cost to the School District.

Contractor shall also protect the property from damage upon which the work is to be done as well as surrounding property and if any damage occurs shall, at contractor's own expense, repair or otherwise make good such damage to the entire satisfaction of the Board of Education.

All labor shall be performed by skilled workmen and the Contractor shall not employ individuals or means which may cause stoppage or delay in the work under this Contract or that of any other Contractor or any work in or about the premises of these buildings or any building or premises under the control of the Board of Education. Work on installation shall be done at a time not to interfere with regular schoolwork.

The contractor shall be legally responsible for compliance with all state, federal or local laws, regulation or ordinance relating to the job. Specific attention is directed to the Labor Laws of the State of New York pertinent to employee-employer responsibility.

Contractor shall not subcontract any of the work without prior approval of the school district.

All inquiries concerning the Invitation to Bid shall be addressed in writing to Sherry George, Purchasing Agent, Port Chester-Rye Union Free School District, 113 Bowman Avenue, Port Chester, NY 10573 or by emailing sgeorge@pcrufsd.org.

CONTACT WITH PERSONNEL OF THE PORT CHESTER-RYE UNION FREE SCHOOL DISTRICT OTHER THAN THE PURCHASING AGENT REGARDING THIS BID FOR PROPOSALS MAY BE GROUNDS FOR ELIMINATION FROM THE SELECTION PROCESS.

V. WORK ORDER:

Upon job completion / pick-up, service center must submit a **legible** job ticket to owner indicating date, equipment, actual hours of work, work performed and parts used. Copies of the service call ticket must be attached with invoices submitted for payment. No invoices submitted for payment shall be considered without a valid employee's signature on the service call ticket.

VI. Parts and Materials:

Contractor shall be reimbursed for all parts and materials at Contractor's cost-plus percentage of markup as mentioned in their bid. Invoiced parts and materials with unit prices greater than \$100.00 shall be supported with a receipt of purchase for those items at time of billing. When such a copy of the Contractor's receipt is not available, the Contractor shall prepare and sign a substitute receipt indicating the description of the item, unit cost, date of purchase, and supplier from whom item was purchased. Payments shall not be made for any parts/material without the proper documentation attached to the contractor's original invoice. The School District has the option to purchase directly any individual part/material for the service/repair that exceeds \$100.00 in cost.

VII. INVOICING:

The contractor's invoice must contain detailed and legible description of all completed repair work performed, list the number of man-hours worked, manufacturer and the name of Part, Part number, Suggested Mfg. Resale Price, Discount Offered and the net price. Invoices not submitted in this format will not be paid until corrected. The contractor's labor charges must correspond to the rates, which he supplied with the bid. The contractor agrees and hereby certifies that all labor charges contained in the invoices and vouchers shall be only those that were required and necessary to complete the work. All invoices must be accompanied by a certified payroll to be paid.

VIII. INSPECTION OF WORK:

The quality of service shall be subject to inspection by the designated representative of the School District at any time. Should it be found that the quality of the service being performed is not satisfactory, and that the specifications are not being met, it may be considered as grounds for the termination of the contract.

IX. REQUIRED INSURANCE:

All copies of certificates of insurance are to be provided to Port Chester-Rye Scholl District prior to the commencement of work. The copies of the insurance policy endorsement showing the below required insurance should be forwarded to Port Chester-Rye School District, Purchasing Division, 113 Bowman Avenue, Port Chester, NY 10573. The Port Chester-Rye School District shall be named as additional insured on all insurance policies and policy endorsements, and the policies and policy endorsements shall provide that the insurance shall not be canceled or terminated without thirty (30) days prior written notice to the School District.

- A. Notwithstanding any terms, conditions or provisions, in any other writing between the parties, the contractor hereby agrees to effectuate the naming of the district as an unrestricted additional insured on the contractor's insurance policies, with the exception of workers' compensation.
- B. The policy naming the district as an additional insured shall:
 - **Be an insurance policy from an A.M. Best rated "secured" or better, New York State admitted insurer.**
 - **Provide for 30 days' notice of cancellation.**
 - State that the organization's coverage shall be primary coverage for the District, its Board, employees and volunteers.
 - The district shall be listed as an additional insured by using endorsement CG 20 10 11 85 or broader. The certificate must state that this endorsement is being used. If another endorsement is used, a copy shall be included with the certificate of insurance.
- C. The contractor agrees to indemnify the district for any applicable deductibles.
- D. Required Insurance:
 - **Commercial General Liability Insurance**
\$1,000,000 per occurrence/ \$2,000,000 general and products/completed operations aggregates. The general aggregate shall apply on a per-project basis.
 - **Automobile Liability**
\$1,000,000 combined single limit for owned, hired and borrowed and non-owned motor vehicles.
 - **Workers' Compensation and N.Y.S. Disability**
Statutory Workers' Compensation, Employers' Liability and N.Y.S. Disability Benefits Insurance for all employees.
 - **Owners Contractors Protective Insurance**
\$1,000,000 per occurrence/\$2,000,000 aggregate, with the district as the named insured.
 - **Excess Insurance**
\$5,000,000 each occurrence and aggregate.

If automobiles are to be used for transporting hazardous materials, the Contractor shall provide pollution liability broadened coverage (ISO endorsement CA 9948) as well as proof of MCS 90.

X. BID REQUIREMENTS:

Bids must be submitted in a sealed manila envelope of the approximate size of nine by twelve inches **on or before 11:00 a.m. on June 26, 2026**. No late submissions will be accepted. The envelope shall be marked with the words: "BID FOR LANDSCAPING AND SMALL MACHINERY REPAIR SERVICE". At that time and place all bids received shall be publicly opened and announced by the Purchasing Agent.

It is the contractor's responsibility to ensure that their bid is received by the Purchasing Department before the deadline, whether sent by mail or by means of personal delivery. All bids received after the deadline stated in

this Invitation to Bid will not be considered and will be returned unopened to the contractor. The contractor assumes the risk of any delay in the mail or in the handling of the mail by employees of the District.

All bids must be sent to the following address-

Purchasing Agent,
Port Chester-Rye Union Free School District,
Business Office
113 Bowman Avenue
Port Chester, New York 10573

The bid package shall include the following items:

- Assurance to submit executed copies of the Certificates of Insurances.
- References (**See Appendix A**).
- A completed Non-Collusive Certification (**See Appendix B**).
- A completed Non-Collusive Resolution (Required for Corporations) (**See Appendix C**).
- A completed Proposer Warranties (**See Appendix D**).
- A completed Hold Harmless Agreement (**See Appendix E**).
- A completed and Notarized Iran Divestment Act Certification (**See Appendix F**)
- The completed Dollar Cost Bid form (**See Appendix G**).
- A completed W-9 form.

XI. EVALUATION PROCEDURES:

These bids are being solicited through a fair and open process. Applicants, who are willing to provide the materials and services described as requested above, shall be evaluated on the basis of quoted price.

The District reserves the right to: (i) not select any of the bids; (ii) require bidders to submit to a personal interview and/or submit additional or clarifying information; (iii) to reject any or all bids; (iv) to waive any informalities in the bids; and (v) procure the materials and services from other sources if deemed most advantageous to the objectives of the District.

The District's determination of the bidder who is most advantageous to the goals and objectives of the District shall be final and conclusive. The appointment shall be determined by majority vote on a resolution to be read at an open public meeting.

The District reserves the right without prejudice to reject any or all bids.

XII. TERMS OF ENGAGEMENT:

Contract shall be for the 2026-2027 school year with an option to renew for the 2027 - 2028 and 2028 -2029 school years, renewed on a yearly basis. This agreement may be terminated upon 30 days' notice by the Board of Education or by the contractor subject solely to payment of fees and disbursements as of the date of termination.

Port Chester-Rye Union Free School District
Port Chester, NY 10573

Invitation to Bid – Landscaping and Small Machinery Repair Service

Appendix B

NON-COLLUSIVE BIDDING CERTIFICATION

(As required by Section 103d of the General Municipal Law as the act and deed of such corporation, and for any inaccuracies or misstatements in such certificate, this corporation bidder shall be liable under the penalties of perjury).

As of September 1, 1966, this Section will read as follows-

103-d Statement of non-collusion in bids and proposals to political subdivision of the state. Every bid or proposal hereafter made to a political subdivision of the state or any public department, agency, or official thereof where competitive bidding is required by statute, rule, regulation or local law, for work or services performed or to be performed or goods sold or to be sold, shall contain the following statement subscribed by the bidders and affirmed by such bidder as true under the penalties of perjury,

NON-COLLUSIVE BIDDING CERTIFICATION

- a. By submission of this bid, each bidder and each person signing on behalf of any bidder certifies, and in the case of any joint bid each party thereto certified as to its own organization, under penalty of perjury, that to the best of knowledge and belief:
 - 1 The prices in this bid have been arrived at independently without collusion, consultation, communication or agreement, for the purpose of restricting competition, as to any matter relating to such prices with another bidder or with any competitor,
 - 2 Unless otherwise required by law, the prices which have been quoted in this bid have not been knowingly disclosed by the bidder and will not knowingly be disclosed by the bidder prior to opening, directly or indirectly, to any other bidder or to any competitor; and
 - 3 No attempt has been made or will be made by the bidder to induce any other person, partnership or corporation to submit or not to submit a bid for the purpose of restricting competition.
- b. Any bid shall not be considered for award nor shall any award be made where (a) (1) (2) and (3) above have not been complied with; provided however, that if in any case the bidder shall so state and furnish with the bid a signed statement which sets forth in detail the reason therefor. Where (a) (1) (2) and (3) above have not been complied with, the bid shall not be considered for award nor shall any award be made unless the head of the purchasing unit of the political subdivision, public department, agency or official thereof to which the bid is made, or his designee, determines that such disclosure was not made for the purpose of restricting competition.

The fact that the bidder (a) has published price lists, rates, or tariffs covering items being procured, (b) has informed prospective customers of proposed or pending publication of new or revised price lists for such items, or (c) has sold the same items to other customers at the same prices being bid, does not constitute, without more, a disclosure within the meaning of subparagraph one (a).

Any bid hereafter made to any political subdivision of the state or any public department, agency or official thereof by a corporate bidder for work or services performed or to be performed or goods sold or to be sold, where competitive bidding is required by statute, rule, regulation or local law, and where such bid contains the certification referred to in subdivision one of the section, shall be deemed to include the signing and submission of the bid and the inclusion as the act and deed of the corporation.

Signed _____ Title _____

Port Chester-Rye Union Free School District
Port Chester, NY 10573

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Appendix C

RESOLUTION - FOR CORPORATE BIDDERS ONLY

RESOLVED THAT _____ be authorized to sign and submit the bid or proposal of this corporation for the following project:

Describe the project

And to include in such bid or proposal the certificate as to non-collusion required by SECTION ONE HUNDRED THREE – D of the General Municipal Law as the act and deed of such corporation and for any inaccuracies or misstatements in such certificate this corporate bidder shall be liable under the penalties of perjury.

The foregoing is a true and correct copy of the resolution adopted by;

Corporation at a meeting of its Board of Directors held on the _____ day of _____ and is still in full force and effect this _____ day of _____ .

(SEAL OF CORPORATION)

(SECRETARY)

Port Chester-Rye Union Free School District
Port Chester, NY 10573

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Appendix D

BIDDER WARRANTIES

- A. The Contractor warrants that it is willing and able to comply with State of New York laws and regulations.
- B. The Contractor warrants that it is willing and able to obtain an error and omissions insurance policy providing a prudent amount of coverage for the willful or negligent acts, or omissions of any officers, employees or agents thereof.
- C. The Contractor warrants that it will not delegate or subcontract its responsibilities under an agreement without the express prior written permission of the Port Chester-Rye Union Free School District.
- D. The Contractor warrants that all information provided by it in connection with this proposal is true and accurate.

Submitted by:

Company name

Address

City, State, Zip

(Print name)

(Signature)

(Phone)

(Fax)

Port Chester-Rye Union Free School District
Port Chester, NY 10573

Invitation to Bid – Landscaping and Small Machinery Repair Service

Appendix E

HOLD HARMLESS AGREEMENT

(This form must be signed and notarized – Submit with bid)

It is hereby agreed and understood that the contractor agrees to hold harmless and indemnify Port Chester-Rye Schools Board of Education, Port Chester-Rye Union Free School District, or any officer, agent, servant, or employee of the Port Chester-Rye Union Free School District from any lawsuit, action, proceeding liability, judgment, claim or demand which may arise out of:

- A. Any injury to person or property sustained by the contractor, its agents, servants or employees or by any person, firm, or corporation employed directly or indirectly by them upon or in connection with their performance under the contract, however caused;
- B. Any injury to person or property sustained by any person, firm, or corporation, caused by any act, default, error or omission of the contractor, its agents, servants, or employees or any person, firm or corporation, directly or indirectly employed by them upon or in connection with performance under the contract.

The assumption of indemnity, liability and loss hereunder shall survive contractor's completion of service or other performance hereunder and any termination of this contract.

The contractor at its own expense and risk shall defend any legal proceedings that may be brought against the Port Chester-Rye Union Free School District, Port Chester-Rye Schools Board of Education, or any officer, agent, servant, or employee of the Port Chester-Rye Union Free School District on any claim or demand, and shall satisfy any judgment that may be rendered against the Port Chester-Rye Union Free School District, Port Chester-Rye Schools Board of Education, or any officer, agent, servant, or employee of the Port Chester-Rye Union Free School District.

This Indemnification, Defense and Hold Harmless Agreement shall apply to any lawsuit, action, proceeding, liability, judgment, claim or demand, of whatever name or nature, notwithstanding that Dealer may deem the same to be frivolous or without merit. It is intended that this Agreement be interpreted in the broadest manner possible so as to insulate all of the entities, parties and individuals named above from any liability, cost or judgment, monetary or otherwise, as the same may relate to the personnel and services provided by the Dealer.

Signature: _____ Date: _____

Affirmed to me this _____ day of _____, 2026

Notary Signature: _____ Date: _____

Port Chester-Rye Union Free School District
Port Chester, NY 10573

Invitation to Bid – Landscaping and Small Machinery Repair Service

Appendix F

**CERTIFICATION - IRAN DIVESTMENT ACT OF 2012
(THIS FORM MUST BE SIGNED AND NOTARIZED**SUBMIT WITH PROPOSAL)**

The Iran Divestment Act of 2012, effective as of April 12, 2012, is codified at State Finance Law (“SFL”) §165-a and General Municipal Law (“GML”) §103-g. The Iran Divestment Act, with certain exceptions, prohibits municipalities, including the District, from entering into contracts with persons engaged in investment activities in the energy sector of Iran.

Each bidder or proposer must certify that it is not on the list of entities engaged in investment activities in Iran created pursuant to paragraph (b) of subdivision 3 of Section 165-a of the SFL. In any case where the bidder or proposer cannot certify that it is not on such list, the bidder or proposer shall so state and shall furnish with the bid or proposal a signed statement which sets forth in detail the reasons why such statement cannot be made. The District may award a bid to a bidder who cannot make the certificate on a case by case basis if:

1. The investment activities in Iran were made before the effective date of this section (i.e., April 12, 2012), the investment activities in Iran have not been expanded or renewed after the effective date of this section and the person has adopted, publicized and is implementing a formal plan to cease the investment activities in Iran and to refrain from engaging in any new investments in Iran; or
2. The District makes a determination that the goods or services are necessary for the District to perform its functions and that, absent an exemption, the District would be unable to obtain the goods or services for which the contract is offered. Such determination shall be made in writing and shall be a public document.

A bid or proposal shall not be considered for award nor shall any award be made where the bidder or proposer fails to submit a signed and verified bidder’s certification.

Signature: _____ **Date:** _____

Affirmed to me this _____ **day of** _____, 2026

Notary Signature: _____ **Date:** _____

Port Chester-Rye Union Free School District
 Port Chester, NY 10573

Invitation to Bid – Landscaping and Small Machinery Repair Service

Appendix G

FEE SCHEDULE

	Description	Unit of Measure	Unit Cost
1	Labor Rate/hour	Hr.	\$ _____
2	Percent Mark-up for parts required to perform work.	Percent	_____ %

Submitted by:

_____ **Company name**

_____ **Address**

_____ **City, State, Zip**

_____ **(Print name)** **(Signature)**

_____ **(Phone)** **(Fax)**

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) ▶ _____	
	<input type="checkbox"/> Exempt payee	
	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.