

ATTORNEY/CONTRACTOR: Law office of Parker Palmer

COUNTY AGENCY: Snohomish County  
Office of Public Defense

AMOUNT: Not to exceed \$250,000 annually

DURATION: January 1, 2026 through December 31, 2026.

CONTACT PERSON: Jason Schwarz,  
Attorney Administrator  
Office of Public Defense

**AGREEMENT FOR LEGAL DEFENSE SERVICES  
SNOHOMISH COUNTY**

THIS AGREEMENT (“Agreement”) is entered into by and between SNOHOMISH COUNTY, a political subdivision of the State of Washington (herein referred to as “the County”), and Parker Palmer, a licensed Washington attorney or law firm practicing in Snohomish County (herein referred to as “the Contractor”). In consideration of the terms and conditions set forth herein, the parties agree as follows:

1. Definitions:

“Administrator” means the Snohomish County Attorney Administrator in the County Office of Public Defense or designee.

2. Scope of Services to be Performed. The purpose of this Agreement and Scope of Services are as defined in **Schedule A** attached hereto entitled, "Legal Defense Services" and by this reference made a part of this Agreement. In addition to the services identified in **Schedule A**, Contractor shall comply with the Snohomish County Office of Public Defense Conflict Panel Attorney Policy, available on the Office of Public Defense website or through OPD staff.
3. Duration of Agreement. This Agreement shall govern services from January 1, 2026, through December 31, 2026
4. Compensation: The County will pay the Contractor for services provided hereunder as set forth in **Schedule B** attached hereto and by this reference made part of the Agreement. The total compensation under this Agreement shall not exceed \$250,000.00 annually.
5. Independent Contractor. The Contractor agrees that the Contractor will perform the services under this Agreement as an independent contractor and not as an agent,

AGREEMENT FOR PROFESSIONAL LEGAL SERVICES  
WITH LAW FIRM

employee, or servant of the County. The parties agree that the Contractor is not entitled to any benefits or rights enjoyed by employees of the County. The Contractor specifically has the right to direct and control the Contractor's own activities in providing the agreed services in accordance with the specification set out in this Agreement. The County shall only have the right to ensure performance.

6. Representation and Warranty. The Contractor represents and warrants that she is a member in good standing of the Washington State Bar Association, and that no disciplinary proceedings are pending against her. The Contractor shall maintain good standing with the Washington State Bar Association throughout the duration of this Agreement. The Contractor will abide by the Rules of Professional Conduct.
7. Access to Books/Records. The County may, at reasonable times, inspect the books and records of the Contractor relating to performance of this Agreement. Nothing in this paragraph shall be construed as constituting a waiver of the attorney-client and/or work product privilege. The Contractor shall keep all records required by this Agreement for five (5) years after termination of this Agreement for audit purposes.
8. Hold Harmless and Indemnity. The Contractor shall hold harmless, indemnify, and defend the County, its officers, officials, employees, and agents from and against any and all claims, actions, suits, liability, loss, expenses, damages, and judgments of any nature whatsoever, including costs and attorney's fees in defense thereof, for injury, sickness, disability or death to persons or damage to property or business, caused by or arising out of the Contractor's acts, errors, or omissions in the performance of this Agreement, or those of Contractor's employees, agents, or subcontractors. PROVIDED HOWEVER, that the Contractor's obligation hereunder shall not extend to injury, sickness, death, or damage caused by or arising out of the sole negligence of the County, its officers, officials, employees, or agents. PROVIDED FURTHER, that in the event of the concurrent negligence of the parties, the Contractor's indemnity obligations hereunder shall apply only to the percentage of fault attributable to the Contractor, its employees, agents, or subcontractors.

With respect to the Contractor's obligations to hold harmless, indemnify, and defend provided for herein, but only as such obligations relate to claims, actions, or suits filed against the County, the Contractor further agrees to waive its immunity under the Industrial Insurance Act, Title 51 RCW, for any injury or death suffered by the Contractor's employees caused by or arising out of the Contractor's acts, errors, or omissions in the performance of this Agreement. This waiver is mutually negotiated by the parties.

The Contractor's obligation hereunder shall include, but is not limited to, investigating, adjusting, and defending all claims alleging loss from action, error, or omission or breach of any common law, statutory, or other delegated duty by the Contractor, Contractor's employees, agents, or subcontractors.

9. Insurance Requirements. The Contractor shall procure by the time of execution of this Agreement, and maintain for the duration of this Agreement, (i) insurance against claims for injuries to persons or damage to property which may arise from or in connection with the performance of the services hereunder by the Contractor, its agents, representatives, or employees, and (ii) a current certificate of insurance and additional insured endorsement when applicable.

a. General. Professional Liability, Errors and Omissions coverage, may be written on a “claims made” basis. If coverage is approved and purchased on a “claims made” basis, the Contractor warrants continuation of coverage, either through policy renewals or the purchase of an extended discovery period, if such extended coverage is available, for not less than three (3) years from the date of completion of the work which is the subject of this Agreement.

By requiring the minimum insurance coverage set forth in this Section 9, the County shall not be deemed or construed to have assessed the risks that may be applicable to the Contractor under this Agreement. The Contractor shall assess its own risks and, if it deems appropriate and/or prudent, maintain greater limits and/or broader coverage.

b. No Limitation on Liability. The Contractor’s maintenance of insurance as required by this Agreement shall not be construed to limit the liability of the Contractor to the coverage provided by such insurance, or otherwise limit the County’s recourse to any remedy available at law or in equity.

c. Minimum Scope and Limits of Insurance. The Contractor shall maintain coverage at least as broad as, and with limits no less than:

(i) Professional Liability: \$1,000,000.

(ii) Insurance coverage must be placed with insurers with a Best’s Underwriting Guide rating of no less than A:VIII, or, if not rated in the Best’s Underwriting Guide, with minimum surpluses the equivalent of Best’s surplus size VIII. Professional Liability, Errors and Omissions insurance coverage, if applicable, may be placed with insurers with a Best’s rating of B+:VII. Any exception must be approved by the County.

(iii) Coverage shall not be suspended, voided, canceled, or reduced in coverage or in limits until after forty-five (45) calendar days’ prior written notice has been given to the County.

(iv) If at any time any of the foregoing policies fail to meet minimum requirements, the Contractor shall, upon notice to that effect from the County, promptly obtain a new policy, and shall submit the same to the County, with the appropriate certificates and endorsements, for approval.

d. Subcontractors. The Contractor shall include all subcontractors as insureds under its policies, or shall furnish separate certificates of insurance and policy endorsements for each subcontractor. Insurance coverages provided by subcontractors instead of the Contractor as evidence of compliance with the insurance requirements of this Agreement shall be subject to all of the requirements stated herein.

#### 10. Compliance with Laws.

a. The Contractor shall comply with all applicable federal, state, and local laws in performing this Agreement, including, but not limited to, laws against discrimination.

b. The Contractor shall comply with the Snohomish County Human Rights Ordinance, Chapter 2.460 SCC, which is incorporated herein by this reference. Execution of this Agreement constitutes a certification by the Contractor of the Contractor's compliance with the requirements of Chapter 2.460 SCC. If the Contractor is found to have violated this provision, or furnished false or misleading information in an investigation or proceeding conducted pursuant to Chapter 2.460 SCC, this Agreement may be subject to a declaration of default and termination at the County's discretion. This provision shall not affect the Contractor's obligations under other federal, state, or local laws against discrimination.

#### 11. Termination

a. If the Contractor breaches any of its obligations hereunder, and fails to cure the same within five (5) days of written notice to do so by the County, the County may terminate this Agreement, in which case the County shall pay the Contractor only for the costs of services accepted by the County, in accordance with paragraph 4.

b. Either party may terminate this Agreement upon thirty (30) days' written notice to the other party for any reasons other than stated in subparagraph "a" above, in which case the County shall pay the Contractor for all services performed by the Contractor pursuant to this Agreement prior to the date of termination in accordance with paragraph 4.

c. Prior to termination, the Contractor shall resolve all assigned cases unless otherwise provided as follows:

(i) Upon notice of termination, the Contractor shall promptly, but in no event later than three (3) business days after notice of termination, identify to the Administrator all pending cases. The Administrator shall re-assign all cases that remain unresolved at the time of termination except for those cases in which special circumstances exist, such as imminent trial schedule, lengthy or complex course of litigation, special client circumstances, or other client or case-based interests that may require continued representation by the Contractor.

(ii) For those cases that the Contractor retains due to the existence of special circumstances (to be determined solely in the discretion of the Administrator), the terms

of the Agreement will remain in force and effect until final resolution of said retained cases. The Administrator will not assign any new cases to the Contractor during the period the Contractor is resolving retained cases under this provision.

d. Termination shall not affect the rights of the County under any other paragraph herein.

12. Non Assignment. The Contractor shall not subcontract, assign or delegate any of the rights, duties or obligations, covered by this Agreement without the prior express written consent of the County, which consent may be reasonably withdrawn.

In the case of limited scheduling conflicts, vacations, or other short term unavailability (not to exceed 10 calendar days unless written approval from the Administrator), the Contractor may arrange for case(s) to be temporarily handled by another County contracted Conflict Attorney.

13. Public Records Act. This Agreement and all public records associated with this Agreement shall be available from the County for inspection and copying by the public where required by the Public Records Act, Chapter 42.56 RCW (the "Act"). To the extent that public records then in the custody of the Contractor are needed for the County to respond to a request under the Act, as determined by the County, the Contractor agrees to make them promptly available to the County. If the Contractor considers any portion of any record provided to the County under this Agreement, whether in electronic or hard copy form, to be protected from disclosure under law, the Contractor shall clearly identify any specific information that it claims to be confidential or proprietary. If the County receives a request under the Act to inspect or copy the information so identified by the Contractor and the County determines that release of the information is required by the Act or otherwise appropriate, the County's sole obligations shall be to notify the Contractor (a) of the request and (b) of the date that such information will be released to the requester unless the Contractor obtains a court order to enjoin that disclosure pursuant to RCW 42.56.540. If the Contractor fails to timely obtain a court order enjoining disclosure, the County will release the requested information on the date specified.

The County has, and by this section assumes, no obligation on behalf of the Contractor to claim any exemption from disclosure under the Act. The County shall not be liable to the Contractor for releasing records not clearly identified by the Contractor as confidential or proprietary. The County shall not be liable to the Contractor for any records that the County releases in compliance with this section or in compliance with an order of a court of competent jurisdiction.

14. Conflicts Between Attachments and Text. Should any conflicts exist between any attached schedule and the text of this Agreement, the text of this Agreement shall prevail.
15. Governing Law and Stipulation of Venue. The laws of the State of Washington shall govern this Agreement and the parties stipulate that any lawsuit regarding this Agreement must be brought in Snohomish County, Washington.

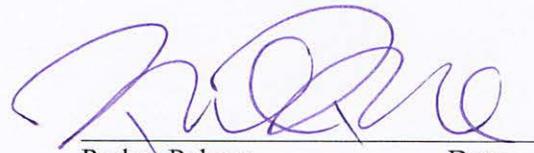
16. Severability. Should any clause, phrase, sentence, or paragraph of this Agreement be declared invalid or void, the remaining provisions of this Agreement shall remain in full force and effect.

17. Entire Agreement. This Agreement is the complete expression of the terms and conditions hereunder. Any oral or written representations or understandings not incorporated herein are specifically excluded.

Snohomish County

Contractor

\_\_\_\_\_  
County Date



Parker Palmer

Date

1/15/2022

Approved as to Form Only:

/s/ Sean Reay 1/9/2026

\_\_\_\_\_  
Deputy Prosecuting Attorney Date

Approved:

\_\_\_\_\_  
Risk Management Date

**SCHEDULE A  
LEGAL DEFENSE SERVICES**

The Contractor shall, in accordance with the requirements of this Agreement, provide attorney services as follows:

1. Duties and Responsibilities of Counsel: Attorneys employed by the Contractor and providing services under this Agreement will provide legal defense services as an attorney on case assignments made under this contract upon receipt of referral, unless or when a conflict arises. The Contractor's employed attorneys providing services under this Agreement shall provide effective legal representation of all assigned clients from the date of notice of assignment through final adjudication in compliance with the Snohomish County Office of Public Defense Conflict Panel Attorney Policy. If a client has an appeal as a matter of right and wishes to appeal, the Contractor shall timely file a Notice of Appeal and a "Motion, Order and Affidavit of Indigency" in the Superior or District Court, whichever applies.
2. Responsibility for Expert Witness Fees and Other Costs Associated with Representation: Approved expert witness fees and other costs associated with representation are paid from the resources of the County.
3. Qualifications of Attorney. Contractor's employed attorneys providing services under this Agreement shall be admitted to practice law in the State of Washington and shall meet Standard Fourteen (14), "Qualification of Attorneys", of the Washington Supreme Court's Standards for Indigent Defense, Cr 3.1 and the Washington State Bar Association Standard Fourteen (14), for the level of case complexity for which Contractor is contracting as set forth in Schedule B.
4. Contract Attorney Caseload Reporting Requirement. The Contractor must make an annual reporting of the extent of the caseloads of its employed attorneys providing services under this Agreement on a form as set forth in Appendix A, as required by RCW 10.101.050. Specifically, the Contractor's employed attorneys must provide an annual reporting of:
  - A. The number and type of cases in their private practice, if any;
  - B. The number and type of other public defense contracts, if any; and
  - C. The total hours billed for non-public defense cases, if any.
5. Continuing Legal Education (CLE). The Contractor's employed attorneys providing services under this Agreement shall attend at least seven (7) hours of trainings approved by the Washington State Office of Public Defense; e.g., a CLE sponsored by the Washington Defender Association, Washington Association of Criminal Defense Lawyers, or the Washington State Office of Public Defense. The Administrator may request documentation of such attendance.

6. Attorney Certification. The Contractor's attorneys providing services under this Agreement must provide the Administrator with quarterly certification forms, pursuant to CrR 3.1, CrRLJ 3.1 and JuCR 9.2.
7. Invoices: Contractor shall submit invoices within 60 days of the work being performed. Final billings shall be submitted within 60 days of the date of last action on the case. Failure to submit timely billings may result in denial of payment. Time must be reported in tenth-of-an-hour increments only and should not be billed in lesser increments. See time conversion table below:

01 – 06 minutes	0.1 hour
07 – 12 minutes	0.2 hour
13 – 18 minutes	0.3 hour
19 – 24 minutes	0.4 hour
25 – 30 minutes	0.5 hour
31 – 36 minutes	0.6 hour
37 – 42 minutes	0.7 hour
43 – 48 minutes	0.8 hour
49 – 54 minutes	0.9 hour
55 – 60 minutes	1.0 hour

Time spent on multiple cases that require overlapping services (e.g., research, attendance in court, travel to visit clients, etc.) should not be billed in full to each case, but be appropriately prorated among the cases with reference to each case where the time is apportioned.

8. Year-end Billings: Prior to the end of the fiscal year, the Administrator will notify the Contractor of a deadline for all billings for services provided during that year. These deadlines are necessary in order to meet the Snohomish County Finance Department deadlines for year-end accounting. Failure to meet year-end deadlines may result in non-payment for services performed.
9. Year-End Accounting: The Contractor shall annually provide the Administrator with a written report of final disposition and a reasonably accurate statement of total hours spent on the files assigned. Such report shall be made on or before December 31<sup>st</sup> of each year that this Agreement is in effect.
10. Public Records and Invoices: Attorney invoices and time records submitted to the County are matters of public record. Contractor shall exercise appropriate discretion when filing an invoice or time record in a manner that maintains client confidences to the greatest extent practicable.

**SCHEDULE B  
COMPENSATION**

1. Case Assignment and Compensation:

The Contractor will be paid the following rate, in accordance with the case type(s) that may be assigned to the Contractor under this Agreement, as designated below:

Snohomish County District Court

Misdemeanors and Gross Misdemeanors: \$100/hour

Superior Court for Snohomish County for Adult and Juvenile Felony Criminal cases and Everett District Court Felony Complaints and Probable Cause assignments indicated below:

Class A felonies including Aggravated Murders: \$150/hour

Class B felonies: \$135/hour

Class C felonies: \$125/hour

Superior and District Court Miscellaneous proceedings: \$125/hour

Superior and District Court miscellaneous criminal include, but are not limited to, the following: Material Witness, Fugitive, pre-charging on-calls miscellaneous court appointments: \$125/hour

Becca (At Risk Youth, Child in Need of Services): \$125/hour

Contempt of Court: \$125/hour

RALJ: \$125/hour

No Contact Order representation : \$125/hour

Minor and Vulnerable Adult Guardianship: \$125/hour

Child Representation in Dependency Proceedings: \$125/hour

Paralegal/Legal Assistant on cases (except Guardianships, No Contact Orders): \$50/hour

2. Incidental Costs

- a. Criminal and civil cases (with supporting documentation): Incidental costs not including expert services required for representation are reimbursable in the attorney invoice. Incidental costs include mileage, mailings (service), parking, copying, costs associated with jail communications with clients or witnesses, use of necessary

professional databases and information systems (Odyssey, JIS/JAB, Clerk filing fees, jail communication programs) up to \$250 monthly.

- b. Guardianship cases: All incidental expenses in guardianship cases up to \$250 monthly, such as service fees on other parties involved in the case, polygraph, UA test, mailings, copies, parking, mileage, etc., will not require an expert service request and declaration. Contractor may submit a monthly invoice for such incidental expenses on a separate invoice from Contractor's attorney hours invoice. Receipts and supporting documents (maps, statements, etc.) must be attached. These incidental expenses can be submitted monthly on one office invoice for multiple clients with the client names, case #'s, dates of expense, amount of expense, and all receipts/proof of payments attached.

Any incidental administrative costs of representation in excess of \$250 will require an expert services request.

- c. Invoices are subject to the limitations below and may be returned if the costs are not itemized or do not have the required supporting documentation. Receipts are required for all expenses over \$10.00.
- d. Printing and photocopies are reimbursed at \$0.15 per page for a maximum of \$250 per month. The number of copies made must be reported on the invoice. A Contractor must seek written approval from the Department prior to making more than \$250 worth of copies. Failure to obtain prior approval can result in non-payment of the copying expense.

Time spent making copies shall not be billed. If copies are made at a place of business other than Contractor's office, a receipt must be attached to the Payment Affidavit if reimbursement is requested.

- e. Contractor may bill for mileage at the federal rate from a primary business/office location to and from courts, interviews, and jails. The invoice must reflect the date, locations, and reason for travel. Mileage must be prorated between all clients served by travel.
  - f. Contractor may request reimbursement for parking expenses at a maximum of \$10.00 per day without a receipt when traveling to courts, interviews, and jails. A claim for reimbursement of parking expenses above \$10.00 must be accompanied with a receipt.
- 3. Bench Warrant: Issuance of a bench warrant does not terminate legal representation. When an assigned client warrants on a case, the lawyer shall not withdraw until six months after the missed date. When the client reappears, the lawyer is expected to resume representation, including filing a new Notice of Appearance if needed.
  - 4. Withdrawal Prior to Final Adjudication. Payment for files from which the Contractor withdraws prior to final adjudication of the case will be in the Administrator's sole

discretion. The Administrator will consider, among other things, the work performed by the Contractor prior to reassignment.

5. Extraordinary Case Compensation: The Administrator may allow additional compensation for extraordinary cases where it is determined by the Administrator that further compensation is reasonable and necessary under the circumstances of the case. Upon written documentation by the Contractor, the Administrator shall consider additional compensation based upon the complexity of the case, the amount of reasonably necessary and documented attorney hours devoted to the case, taking into consideration any other pertinent circumstances such as the number of pre-trial motions filed and argued. Any additional compensation is at the sole discretion of the Administrator and must be expressly agreed to, in writing, signed by both the Contractor and Administrator.
6. Limitation of Hours.
  - a. The amount of billable hours for any non-Guardianship case assigned hereunder shall not exceed 300 total billable hours without prior, written approval of the Administrator. Any cases approved to exceed 300 hours will require the Contractor to submit a case management plan outlining the Contractor's expectation for the number of hours needed to complete the case, which plan shall be subject to the Administrator's approval.
  - b. The amount of billable hours for any Guardianship case assigned hereunder shall not exceed 40 total billable hours without prior, written approval of the Administrator.

# Request for Taxpayer Identification Number and Certification

Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

Give form to the  
requester. Do not  
send to the IRS.

**Before you begin.** For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See Specific Instructions on page 3.	<p><b>1</b> Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)</p> <p><b>The Law Office of Parker Palmer</b></p>	
	<p><b>2</b> Business name/disregarded entity name, if different from above.</p>	
	<p><b>3a</b> Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only <b>one</b> of the following seven boxes.</p> <p><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</p> <p><input checked="" type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . . <b>S</b></p> <p><b>Note:</b> Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.</p> <p><input type="checkbox"/> Other (see instructions) _____</p>	<p><b>4</b> Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):</p> <p>Exempt payee code (if any) _____</p> <p>Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____</p> <p style="text-align: right;"><i>(Applies to accounts maintained outside the United States.)</i></p>
	<p><b>3b</b> If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . <input type="checkbox"/></p>	
	<p><b>5</b> Address (number, street, and apt. or suite no.). See instructions.</p> <p><b>1155 N. State Street, Suite 219</b></p>	<p>Requester's name and address (optional)</p>
	<p><b>6</b> City, state, and ZIP code</p> <p><b>Bellingham, WA 98225</b></p>	
	<p><b>7</b> List account number(s) here (optional)</p>	

## 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 generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

<b>Social security number</b>									
or									
<b>Employer identification number</b>									
4	1	-	2	7	3	3	9	7	9

**Note:** If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

## 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); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**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 for Part II, later.

<b>Sign Here</b>	Signature of U.S. person	Date <b>1/15/2026</b>
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## General Instructions

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

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

### What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

### Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they