

**SUBMITTAL TO THE BOARD OF SUPERVISORS  
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**



**ITEM: 3.11  
(ID # 29943)**

**MEETING DATE:**  
Tuesday, March 03, 2026

**FROM :** ANIMAL SERVICES

**SUBJECT:** ANIMAL SERVICES: Accept the Grant Award from Best Friends Animal Society in the Amount of \$21,000 funded by the Rachael Ray Save Them All Grant for the Riverside Pet Support Program to provide veterinary care vouchers to animals with medical conditions; Ratify and Approve the Grant Agreement through December 31, 2026; All Districts [\$21,000 - 100% Grant Funding]

**RECOMMENDED MOTION:** That the Board of Supervisors:

1. Accept the Grant Award in the amount of \$21,000 from Best Friends Animal Society for the Rachael Ray Save Them All Grant to support the County of Riverside Pet Support Program in an effort to help save lives in its commitment to become a No-Kill Community made to or in favor of the Riverside County Department of Animal Services or any of its facilities and/or programs;
2. Ratify and approve the Grant Agreement with Best Friends Animal Society in the amount of \$21,000 (Grant Agreement) with a term from January 1, 2026 through December 31, 2026, and Authorize the Director of Animal Services to execute the Grant Agreement on behalf of the County of Riverside;
3. Authorize the Director of Animal Services, or designee, to execute any and all necessary documents to complete the authorization to accept the grant funds; and
5. Authorize the Director of Animal Services to take all steps necessary to implement and administer the Grant Agreement.

**ACTION:Policy**


  
Kim Youngberg 2/23/2026

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**MINUTES OF THE BOARD OF SUPERVISORS**

On motion of Supervisor Medina, seconded by Supervisor Gutierrez and duly carried, IT WAS ORDERED that the above matter is approved as recommended.

Ayes: Medina, Spiegel, Perez, and Gutierrez  
Nays: None  
Absent: Washington  
Date: March 3, 2026  
xc: Animal Services

Kimberly A. Rector  
Clerk of the Board  
By:   
Deputy

**SUBMITTAL TO THE BOARD OF SUPERVISORS COUNTY OF RIVERSIDE,  
STATE OF CALIFORNIA**

| <b>FINANCIAL DATA</b>  | <b>Current Fiscal Year:</b> | <b>Next Fiscal Year:</b> | <b>Total Cost:</b>                    | <b>Ongoing Cost</b> |
|--|-----------------------------|--------------------------|---------------------------------------|---------------------|
| <b>COST</b>  | \$0                         | \$0                      | \$0                                   | \$0                 |
| <b>NET COUNTY COST</b>   | \$0                         | \$0                      | \$0                                   | \$0                 |
| <b>SOURCE OF FUNDS:</b> 100% Funded by Best Friends Animal Society |                             |                          | <b>Budget Adjustment:</b> No          |                     |
|  |                             |                          | <b>For Fiscal Year:</b> 25/26 - 26/27 |                     |

**C.E.O. RECOMMENDATION:** Approve

**BACKGROUND:**

**Summary**

Best Friends Animal Society (BFAS) is a 501(c)(3) nonprofit organization. BFAS is committing \$21,000 through the Rachael Ray Save Them All Grant to assist Riverside County Department of Animal Services (RCDAS) to provide veterinary care vouchers to at least 40 animals with medical conditions that typically result in surrender decisions when families cannot afford care. The term of the Agreement will be over a 12-month period from January 1, 2026 to December 31, 2026. One payment for the total amount of \$21,000 will be issued within thirty (30) days upon receipt of the executed grant agreement.

On May 20, 2025, the Board of Supervisors adopted Resolution No. 2025-133 committing the County of Riverside to become a No-Kill community through Minute Order 3.71 (ID #27983). To be considered no-kill, a shelter must reach an overall 90% save rate. With the help of the grant issued by BFAS, RCDAS will be launching a new pre-transport boarding program with a local dog kennel business for dogs who are scheduled for transport and are without a foster home to free up much-needed shelter space.

Program goals:

- To increase the County's save rate

**Impact on Residents and Businesses**

This Grant Agreement will have a positive impact on both residents and animals throughout Riverside County. The actions taken by BFAS and RCDAS will, over time, reduce animal overpopulation at the shelters and reduce the rate of euthanasia.

**Additional Fiscal Information**

Because this is a donation, no County costs will be incurred, and no budget adjustments are required at this time.

**Attachment**

- BFAS Grant Agreement

  
Douglas Ordóñez Jr.

  
2/25/2026

  
Aaron Gettis, Chief Deputy County Counsel 2/24/2026

## Riverside Pet Support Program

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*2026 - The Rachel Ray Save Them All Grants and The Rachael Ray No-Kill Excellence Grants*

### ***Riverside County Department of Animal Service***

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Ms. Mary Martin  
6851 Van Buren Blvd  
Jurupa Valley, CA 92509

shelterinfo@rivco.org  
O: 951-358-7387

### ***Irina Sandoval***

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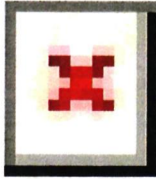
6851 Van Buren Blvd  
Jurupa Valley, CA 92509

isandova@rivco.org  
O: 951-358-7545

# FollowUp Form

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## *Basis*



Best Friends Animals Society (“Best Friends” or “BFAS”) is a 501(c)(3) nonprofit corporation based in Kanab, Utah, whose mission is **No More Homeless Pets**®. Best Friends feels privileged to help save lives by working with organizations and agencies by providing funding for specific grants and/or needs in its commitment to No Kill 2025.

Recipient is a 501(c)(3) nonprofit animal welfare charity or a municipal shelter which has submitted a grant request to Best Friends requesting to be awarded a grant pursuant to the below terms (the “Grant”). The Grant funds shall be disbursed upon receipt of the signed agreement and copy of the Recipient’s IRS FORM W9.

This grant agreement (“Agreement”) will govern the terms of the Grant. Each party shall be referred to herein individually as a “Party,” and collectively as the “Parties.” The Parties hereby agree to the following terms and conditions as of the date on which it is fully executed by both Parties (the “Effective Date”).

## *Agreement- Grant Term and Amount*

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### **AGREEMENT**

#### **Section 1. Use of Grant Fund.**

Grant Proposal and Use of Funds (clearly outline expected impact for total project AND outline benchmarks/goals broken out by quarter) (the “Project”)

The “Term” of this Agreement, unless terminated pursuant to the language below will be from January 1, 2026, through December 31, 2026.

Grants will be provided in **one-time installment** with Best Friends’ obligation to disburse initial funds conditional upon receipt of Recipient’s completed IRS Form W-9. All subsequent funding installments after initial grant installment will be contingent upon Project progression and completion of expected goals and

reporting listed in the Agreement.

Grant Installment Sent: Approximately January 2, 2026

**Use of Funds and Goals for Entire Project**

Provide veterinary care vouchers to at least 40 animals with medical conditions that typically result in surrender decisions when families cannot afford care.

**Goals and Benchmarks for Quarter 1 - Quarter 4**

Goals and Benchmarks for Quarter 1: Provide at least 10 medical vouchers to help prevent surrender to Riverside County Department of Animal Services.

Goals and Benchmarks for Quarter 2: Provide at least 10 medical vouchers to help prevent surrender to Riverside County Department of Animal Services.

Goals and Benchmarks for Quarter 3: Provide at least 10 medical vouchers to help prevent surrender to Riverside County Department of Animal Services.

Goals and Benchmarks for Quarter 4: Provide at least 10 medical vouchers to help prevent surrender to Riverside County Department of Animal Services.

**Which Grant are you submitting a grant proposal for?**

The Rachael Ray Save Them All

**Project Name**

Name of Project.

Riverside Pet Support Program

**Amount Awarded?**

\$21,000.00

**Approved Total Projected Impacts**

40

Grant Project Deadline: December 31, 2026

***Use of Grant Funds***

**Section 2. Recipient Requirements**

- A. Recipient agrees to provide quarterly impact reports through the Term of the Agreement, and payment installments for the Grant will be contingent upon receipt of impact reports and overall progress to goal, as previously defined by Project benchmarks. Recipient agrees to submit impact reports provided by Best Friends outlining the use of the Grant funds until all funds have been spent.

These grant reports must include amount of funding spent and the number of cats or dogs positively impacted. With each impact report Recipient will provide any relevant success stories of animals helped through the program, or descriptions of how the Grant has impacted the target community.

- B. Recipient agrees to provide a final grant report upon completion of the Term of this Agreement. With the final grant report, Recipient will provide any relevant success stories of animals helped through the program, or descriptions of how the Grant has impacted the target community.
- C. Recipient is registered or will become registered with SHELTER PET DATA ALLIANCE (SPDA) website and submit MONTHLY DATA REPORTING INTO SPDA by the 15th of each month through the Term of this Agreement.
- D. Recipient is a member of the Best Friends Network and will maintain such membership through the Term of this Agreement.

### **Section 3. Grant Branding Terms and Promotion**

Recipient shall cooperate with Best Friends regarding the promotion of the Grant and the Project. Both Parties may issue reports or statements to its members, the media, and the public about the Grant and the Project. This includes, but is not limited to websites, newsletters, press releases, magazine articles, blogs, and podcasts. Recipient shall reasonably cooperate with Best Friends staff, volunteer team leaders, and news or magazine writers in the production of such news content. Recipient agrees to cooperate with Best Friends and facilitate promotion of the Grant and the Project through the Best Friends website, newsletters, electronic news distributions, press releases, and other media outlets.

### **Section 4. Photo, Video, Digital and Audio Release**

Recipient grants to Best Friends permission and rights to photograph, video, and audio record any of Recipient's programs or events for the duration of the Grant. Recipient grants Best Friends the right to indefinitely use such photographs, videos or digital images and voices. This release covers all photos, videos, and audio recordings made by Best Friends or its employees, contractors, or agents. Recipient understands and agrees that these photographs, videos, or digital images and recordings may be used by Best Friends in its sole discretion including for identification purposes, to promote or report about Best Friends events, activities, and mission; to raise donations, or for other purposes. This includes, but is not limited to, any royalties, proceeds, or other benefits derived from such images or recordings. This release remains in effect even after the end of this Agreement.

Recipient further agrees not to make any claim against Best Friends or its employees, contractors, or agents for the use of these photographs, videos or digital image or voice recordings. Recipient understands this Agreement releases and forever discharges Best Friends from any liability to Recipient, its successors, and

assigns with respect to personal injury, property damage or other loss or damages that may result as a result from the making and use of photographs, videos or digital image or voice recordings.

### **Section 5. Non-Disparagement**

During the Term of this Agreement, and for two (2) years after this Agreement's termination, Recipient agrees to take reasonable commercial measures to ensure that its representatives and Recipient's official media outlets do not make statements, including but not limited to social media posts, regarding the activities covered by this Agreement that are intended to or likely to bring Best Friends into disrepute.

## **Standard Terms**

### **Section 6. Grant Recipient Representations and Warranties**

Recipient represents and warrants as follows during the Term of this Agreement:

- A. Recipient is a qualified 501(c)(3) entity or government organization.
- B. Recipient acknowledges that its animal welfare activities may be governed by a variety of federal, state, and local laws. Recipient hereby warrants that it shall use its best efforts to comply with all applicable laws and shall not knowingly violate same.
- C. There are no claims, investigations, or proceedings in progress, pending or threatened against Recipient which, if determined adversely, would have a material effect on Recipient's ability to fulfill its obligations pursuant to this Agreement and there are no claims, investigations, or proceedings in progress, pending or threatened against Recipient which involve animal neglect or abuse.
- D. The individual signing this Agreement on behalf of Recipient is legally competent to enter into this Agreement duly authorized to do so by the Recipient.

### **Section 7. Grant Restrictions**

In addition to abiding by the requirement that the Grant funds be used in furtherance of the program described in Recipient's grant application, Recipient specifically agrees that no portion of the Grant funds will be used for any of the following: (i) to lobby or otherwise attempt to influence legislation; (ii) to influence outcome of any specific public election or participate or intervene in any political campaign on behalf of any candidate for public office or conduct, directly or indirectly; (iii) to support or oppose any elected official or candidate for public office or on any particular issue.

### **Section 8. Termination**

Recipient may terminate this Agreement upon providing ten (10) business days written notice to Best Friends in the event of the following events of default:

- (i) By its actions or statements, Best Friends materially harms Recipient as determined by Recipient in its reasonable judgment;
- (ii) Best Friends files for bankruptcy, sells, assigns, or transfers the majority of its assets to another entity, or ceases to operate as a nonprofit corporation.

Best Friends may terminate this Agreement upon providing ten (10) business days written notice to the Recipient in the event of the following events of default:

- (i) By its actions or statements, Recipient materially harms Best Friends as determined by Best Friends in its reasonable judgment;
- (ii) Recipient files for bankruptcy, sells, assigns, or transfers the majority of its assets to another entity, or ceases to operate as a nonprofit corporation (if a nonprofit corporation); or
- (iii) Recipient fails to perform its commitments as set out in this Agreement, including, in the reasonable judgment of Best Friends, failing to carry out the Project with reasonable diligence to meet the goal of saving as many animal lives as possible or has not worked in good faith with professionalism to achieve the mutually agreed upon Goals.

In the event Best Friends terminates this Agreement pursuant to this section, Best Friends has no obligation to pay Recipient any grant payment not yet due at the time of the notice of such termination.

### **Section 9. Intellectual Property License**

For the Term of this Agreement, Recipient grants Best Friends a non-exclusive, royalty free license to use

Agency's name and/or logo to promote Agency's lifesaving activities associated with the Grant and the Project. Other than the foregoing, neither Party may use the other Party's logos, trademarks, or other intellectual property without express written permission of the other Party.

#### **Section 10. Release**

To the full extent permitted by law, the Recipient, their directors, officers, employees, representatives, agents, successors, and assigns, agree never to bring a claim or suit against Best Friends relating to the Grant and the Project. The Recipient agrees Best Friends and its directors, officers, employees, representatives, agents, contractors, successors and assigns ("Releasees") are not responsible for any of the decisions, plans, guidelines, work, or activities related to or arising from the Grant and the Project. The Recipient releases Best Friends and its directors, founders, employees, officers, agents, representatives, contractors, volunteers, successors and assigns from all liability arising from any work or activities related to the Grant and the Project. The Recipient understands this Agreement discharges Releasees from any liability to the Recipients with respect to bodily injury, personal injury, illness, death, property damage or other loss of any kind or nature whatsoever, direct, or indirect, known or unknown, that may result as a result of the Recipient's work, participation and activities related to this Grant and the Project.

#### **Section 11. Indemnity Agreement**

To the full extent permitted by law, the Recipient and their directors, officers, agents, employees, representatives, successors and assigns, agree to indemnify and hold Releasees harmless for all bodily injury, personal injury, illness, death, property damage or other losses of any kind or nature whatsoever, direct or indirect, known or unknown, including attorney's fees and costs of litigation that result to anyone else or any other entity because of Recipient's actions or omissions related to the Grant and the Project or any breach by Recipient of this Agreement. This includes lone acts or omissions by the Recipient as well as the combined acts of the Recipient with others.

#### **Section 12. Proprietary Information**

Recipient acknowledges and agree that the following constitute "Proprietary Information": any secret or proprietary information relating directly to Best Friends business, including, but not limited to, the Best Friends Network and donation process, services, members, donor and volunteer lists, business policies, employment records and policies, operational methods, marketing plans and strategies, business development plans, new personnel acquisition plans, technical processes, designs and design projects, inventions and research programs, trade know-how, trade secrets, specific software, algorithms, computer processing systems, object and source codes, user manuals, systems documentation, and other business and financial affairs of Best Friends. It is not anticipated that Recipient will have access to Best Friends proprietary information as a result of this Agreement. Nonetheless, Recipient acknowledges and agrees that in the event Recipient learns of or comes into possession of any Best Friends proprietary information, Recipient will notify Best Friends and return said information. Recipient agrees that they will not use, supply or disclose any Proprietary Information it happens to learn of to any third party.

#### **Section 13. No Third-Party Beneficiaries**

Nothing in this Agreement shall be construed to give any person or entity other than the Parties to this Agreement any legal or equitable claim, right or remedy; rather, this Agreement is intended to be for the sole and exclusive benefit of the Parties hereto.

#### **Section 14. Survival of Terms**

The intellectual property rights, including the rights to use photos, digital, audio and video materials, agreed to in this agreement are perpetual. The releases are perpetual. The agreement to maintain Proprietary

Information confidential is perpetual. The Non-Disparagement clause survives for two (2) years following the termination of this Agreement.

**Section 15. Other Terms**

The provisions in this Agreement bind the successors and assigns of Recipient. Each term of this Agreement is material. Recipient agrees that in the event that any clause or provision of this Agreement shall be held to be invalid by any court of competent jurisdiction, the invalidity of such clause or provision shall not otherwise affect the remaining provisions of this Agreement. This is the entire agreement between the Parties and supersedes any other verbal or written statements, representations, or promises.

This Agreement shall not be construed to constitute any form of partnership, agency, or joint venture between Best Friends and Recipient. Neither Party is responsible in any way for the debts of the other or any other party, or any breach of any law, rule, regulation, complaint, grievance, custom, or guideline of the other. Neither Party has authority to bind the other to any contractual or other agreements and in no event shall either Party represent or hold itself out as acting on behalf of the other Party hereto.

This Agreement shall be governed by and interpreted in accordance with the laws of the State of Utah. Any disputes arising out of or related to this Agreement will be resolved in a Utah State Court of competent jurisdiction in Kane County, Utah.

**Impacted Shelter Statistics- Acknowledgement of Requirement\***

Recipient agrees to provide **quarterly** statistics for all impacted shelters named in the application. Baseline statistics is required for January 2024 to July 2025, broken down monthly, as well as for the duration of the grant project. Shelter stats must include: dog intakes, dog live outcomes, dog other outcomes, cat intakes, cat live outcomes, and cat other outcomes. Statistics for both species are required, even if your grant is focused only on a single species. Recipient understands that failure to provide these statistics may impact future funding opportunities.

I understand and agree to provide quarterly stats for all impacted shelters.

**Acceptance of Terms and Conditions\***

This grant is conditional upon Recipient's acceptance of the terms and conditions set forth herein. By selecting the "I Accept Grant Terms and Conditions" below, Recipient agrees to accept and comply with the stated terms and conditions of this grant.

I Accept Grant Terms and Conditions

**Email Opt-In\***

**By providing contact information above you agree to receive email communication from the Best Friends Network at the email addresses provided and you can unsubscribe at any time.**

I agree

**AUTHORIZED SIGNATURE**

By typing in my Name, Title, and Date in the spaces below, and clicking submit, I confirm that I am an authorized representative of Network partner and intend to affix my electronic signature to FY 2026 Rachael Ray Foundation Grant Agreement, with the intent to be bound thereby.

The authorized representative agrees that the representative's electronic signatures is intended to authenticate

this writing and to have the same force and effect as a manual signature for purposes of validity, enforceability, and admissibility.

**Full Name\*** Mary Martin  
**Title\*** Director of RCDAS  
**Date\*** 1/26/24

**Upload a copy of your shelter/organization's most recent signed and completed W-9.\***

COR W9 2025.pdf

**Best Friends Animal Society**

FORM APPROVED COUNTY COUNSEL

BY: Lisa Sanchez 2/18/2024  
LISA SANCHEZ DATE

## File Attachment Summary

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### *Applicant File Uploads*

- COR W9 2025.pdf

# 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.

|  |  |   |
|--|--|---|
|  | 1 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.)<br><b>COUNTY OF RIVERSIDE</b>  |   |
|  | 2 Business name/disregarded entity name, if different from above.  |   |
|  | 3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes.<br><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<br><input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____<br>Note: 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.<br><input checked="" type="checkbox"/> Other (see instructions) _____ <b>Government Entity</b> | 4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):<br>Exempt payee code (if any) _____<br>Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____<br>(Applies to accounts maintained outside the United States.) |
|  | 3b 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"/>   |   |
|  | 5 Address (number, street, and apt. or suite no.). See instructions.<br><b>4080 Lemon Street</b>   | Requester's name and address (optional)   |
|  | 6 City, state, and ZIP code<br><b>Riverside, CA 92502</b>  |   |
|  | 7 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 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.

**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.

|                                       |   |   |   |   |   |   |   |   |   |
|---------------------------------------|---|---|---|---|---|---|---|---|---|
| <b>Social security number</b>         |   |   |   |   |   |   |   |   |   |
|                                       |   |   |   |   |   |   |   |   |   |
| <b>or</b>                             |   |   |   |   |   |   |   |   |   |
| <b>Employer identification number</b> |   |   |   |   |   |   |   |   |   |
| 9                                     | 5 | - | 6 | 0 | 0 | 0 | 9 | 3 | 0 |

**Part II Certification**

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- 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>7/29/2025</b> |
|------------------|--------------------------|-----------------------|

**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.

**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

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).