

HEALTH INSURANCE INNOVATIONS AGENT LICENSING CHECK LIST (25/25 - 18)

Please complete the required forms listed below to sell the HII Plans.

- 1. Complete and sign the HII Agent Contract**
- 2. Sign the Commission Addendum**
- 3. Complete and sign the Fairmont Specialty Group Agent Profile Form**
(To sell the Health Essential Plan)
- 4. Complete and sign the Commission Direct Deposit Agreement, and include a copy of a voided check**
- 5. Complete and sign the IRS W-9 Form**
- 6. Attach a copy of your Errors & Omissions Insurance**
- 7. Include current copies of your insurance agent license(s) for each state you plan to sell the HII plans. (Resident and Non-Resident and include any agency licenses)**

Submitted By: _____ Date: _____
(Please Print)

Recruited By: _____

Please call 561-948-6074 if you have any questions about the licensing process.

Mail or fax your completed forms and attachments to your GA / MGA or you can send them to Health Insurance Innovations via fax, email or mail.

Toll Free Fax: 1-866-436-1640
Email: bob@naaip.org



GENERAL AGENTS AGREEMENT

1. PARTIES. The parties to this MANAGING GENERAL AGENT AGREEMENT are: Health Insurance Innovations, hereinafter called (HII), with its principal place of business at 218 East Bearss Ave., Suite 325, Tampa, FL 33613, and

Hereinafter called (MGA), with its principal place of business at

WHEREAS, HII wishes to retain MGA to represent it as MANAGING GENERAL AGENT; and WHEREAS, MGA wishes to represent HII as its MANAGING GENERAL AGENT.

THEREFORE, in consideration of the mutual covenants and agreement made herein, HII and MGA hereby agree as follows:

2. APPOINTMENT. HII hereby appoints MGA, and MGA agrees to act as HII's Managing General Agent on the terms and conditions stated herein.

3. RELATIONSHIP. MGA is an independent contractor, and nothing herein shall be construed to create the relationship of Employer and Employee between HII and MGA. In performance of any and all of the obligations hereunder, MGA shall be acting on its own behalf and not as an employee, partner or associate of HII and it shall not hold itself out in any capacity other than a Managing General Agent authorized to solicit and submit applications for for HII. HII may periodically prescribe rules and regulations regarding eligibility requirements of applicants for insurance.

4. TERM. This agreement shall become effective on the date when both parties have executed it and shall be for an indefinite term and is terminable at will, with notice as set forth herein.

5. MGA DUTIES. As a Managing General Agent of HII, MGA agrees to use his best efforts:

A. Recruit, train and supervise agents, subject to approval by HII, to promote and effect sales of products available through HII. HII reserves the right to refuse to accept any proposed agent, at HII's sole discretion;

B. To distribute approved descriptive and educational material regarding the product available through HII to agents.

C. To comply with all HII's rules and regulations and with all laws and regulations of the state in which it or its agents solicit business;

D. To timely and adequately train all agents;

E. To prevent any agent to solicit insurance for HII until the agent is duly licensed and appointed with the proper State Insurance Department;

F. To be responsible for having licenses for itself and for all its agents in the state in which it and its agents solicit insurance, and for renewing these licenses yearly; for paying for all agents' licenses, bond fees, and fees and taxes required by any state, Local or Municipal government;

6. **APPLICABILITY.** This Agreement governs the terms and payment of Service Fees on premiums paid on coverage which is placed in force while this Agreement is in effect to the exclusion of all prior agreements, whether such premiums are paid while this Agreement is in effect or after its termination.

7. **ERRORS AND OMISSIONS.** MGA shall carry an Errors and Omissions liability policy covering MGA for not less than \$100,000.00 per occurrence. MGA shall provide copy of Errors and Omissions policy to HII upon execution of this Agreement. It is the MGA's responsibility to notify HII of any changes to the policy. HII has right to terminate immediately if the E&O policy decreases below \$100,000.00.

8. **AMENDMENT, MODIFICATION AND TERMINATION.** This Agreement may be amended from time to time by thirty days prior written notice from HII to MGA.

9. **WAIVER.** The failure of HII to enforce any provision hereof shall not constitute a waiver of any such provisions, either currently or in the future.

10. **ENTIRE AGREEMENT.** This Agreement constitutes the entire agreement among the parties, and supersedes and replaces all existing or prior agreements between the parties.

11. **JURISDICTION, LAW AND VENUE.** This Agreement has been finally executed in the State of Florida and is subject to the jurisdiction of the courts of the State of Florida, Hillsborough County and is to be interpreted in accordance with the laws of the State of Florida. Venue for any action, suit or other proceeding, including non-contract disputes, shall be exclusively in Tampa, Florida. MGA agrees to consent to the Jurisdiction of the courts of Florida and waive any other venue.

IN WITNESS WHEREOF, this Agreement has been executed by the parties hereto, who have set their hands and seals individually or by their officers on the dates written below.

Managing General Agent _____

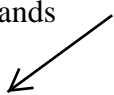
BY: _____

DATE: _____ TITLE: _____

Heath Insurance Innovations _____

BY: _____

DATE: _____ TITLE: _____





Agent please complete the following information about you and your company:

MGA Name: _____ SS#: _____ DOB: _____

Corporation Name: _____ Tax ID# _____

Business Address: _____ City: _____ ST: _____ Zip: _____

Telephone #: (____) _____ Fax #: (____) _____ Cell #: (____) _____

Resident Address: _____ City: _____ ST: _____ Zip: _____

E-mail: _____ Web: _____

Also include the following documents:

- 1. The signed Agent commission addendum*
- 2. Copies of the agency and your current insurance agent license(s)*
- 3. Any appointment fees and forms, if required by the insurance companies*
- 4. IRS W-9 form*
- 5. EFT form and voided check for commission automatic deposits*

Please mail or fax the forms to your HII sales representative.

E804000000



**Health Insurance Innovations
MGA - 1 Commission Addendum**

	First Year	Renewal Years
Health Essential:	25%	25%
Med Plus STM	17%	17%

This IMO contract has a minimum requirement of \$500,000 issued collected premium per year (minus refunds) written through IMO distribution channels.

The Agent commission listed above is payable based on issued collected premiums, minus administration fees, enrollment fee, association dues or refunds; and for applications received and issued after the effective date of this Agent Commission Addendum.

Agent Signature: _____ Title: _____ Date: _____

Health Insurance Innovations

By: _____ Title: _____ Date: _____

Complete the following information:

Print Name: _____

E-Mail: _____ Company Name: _____

Address: _____ City: _____ St: _____ Zip: _____

IMO Name: __Ben Rutstein E804000000_____

Recruited By: _____

Fax to 866-436-1640 or Email to bob@naaip.org



Commission Automatic Direct Deposit & Agent Authorization Agreement Form

*Producer Name: _____ or Company Name: _____

*Producer SSN: _____ or Company FEIN: _____

Producer E-mail Address: _____ For notification of funds availability)

***Note:** All Commission earnings are reported to the IRS under the FEIN (or SSN) of the license holder (as allowed under State licensing regulations). Please sign below in acknowledgement.

Producer Signature: _____ Date: _____

I (we) hereby authorize **Health Insurance Innovations, LLC** through **Fox Chase Bank**, to initiate credit entries and to initiate, if necessary, debit entries and adjustments for any credit entries made in error to my (our) account listed below. I (we) also authorize my (our) depository named below, to debit and/or credit the same to such account. I can cancel or authorize a change to the bank information for this automatic deposit at any time by calling or writing to Health Insurance Innovations, LLC or its authorized agent. I agree that Health Insurance Innovations, LLC or my Financial Institution can cancel automatic deposits for any reason at any time. I have a copy of this agreement and I know I can also contact Health Insurance Innovations, LLC or its agent for a copy.

Authorized Name on Account (Print): _____

Bank/Credit Union Information: (Attach a voided check or savings account slip)

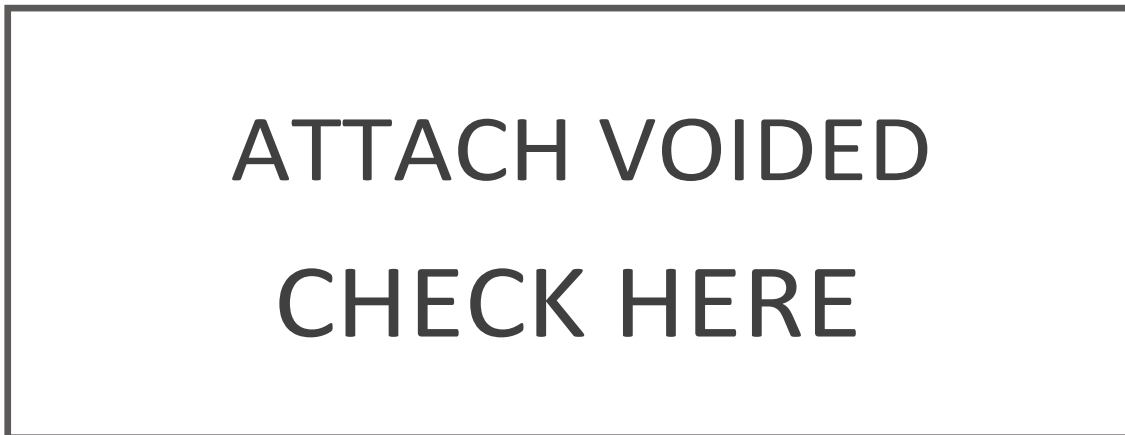
Bank Name: _____ Branch Location: _____

Indicate one: _____ Checking Account _____ Savings Account

Routing /ABA Number (Must be 9 digits) : _____

Account Number: _____

Authorized Account Signature on Account: _____



MGA Name: _____ HII Code #: _____



P&C PRODUCER APPOINTMENT FORM

APPOINTMENT SECTION

DATE (MM/DD/YYYY)

PROVIDE ALL INFORMATION KNOWN AT THE TIME THE FORM IS COMPLETED

CARRIER

NAIC CODE

AGENCY INFORMATION

NAME AND ADDRESS	FEIN:
	LICENSING CONTACT:
	CONTACT PHONE (A/C, No, Ext):
	CONTACT FAX (A/C, No):
	CONTACT E-MAIL:

PRODUCER INFORMATION

FULL LEGAL NAME	PREFIX	FIRST NAME	MIDDLE NAME	SURNAME	SUFFIX		
POSITION / TITLE IN AGENCY				BIRTH DATE (MM/DD/YYYY)	NATIONAL PRODUCER #	SOCIAL SECURITY #	
RESIDENCE ADDRESS (Including County)				BUSINESS PHONE (AC, No, Ext):			
				BUSINESS E-MAIL ADDRESS			
OTHER NAMES USED					NAME TYPE (Check One)		
PREFIX	FIRST NAME	MIDDLE NAME	SURNAME	SUFFIX	ALIAS	MAIDEN	PREVIOUS
					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

STATES AND US TERRITORIES (Check all that apply)

<input type="checkbox"/> ALL STATES	<input type="checkbox"/> KY KENTUCKY	<input type="checkbox"/> NY NEW YORK	<input type="checkbox"/> ALL TERRITORIES
<input type="checkbox"/> AK ALASKA	<input type="checkbox"/> LA LOUISIANA	<input type="checkbox"/> OH OHIO	<input type="checkbox"/> AS AMERICAN SAMOA
<input type="checkbox"/> AL ALABAMA	<input type="checkbox"/> MA MASSACHUSETTS	<input type="checkbox"/> OK OKLAHOMA	<input type="checkbox"/> GU GUAM
<input type="checkbox"/> AR ARKANSAS	<input type="checkbox"/> MD MARYLAND	<input type="checkbox"/> OR OREGON	<input type="checkbox"/> PR PUERTO RICO
<input type="checkbox"/> AZ ARIZONA	<input type="checkbox"/> ME MAINE	<input type="checkbox"/> PA PENNSYLVANIA	<input type="checkbox"/> VI VIRGIN ISLANDS
<input type="checkbox"/> CA CALIFORNIA	<input type="checkbox"/> MI MICHIGAN	<input type="checkbox"/> RI RHODE ISLAND	
<input type="checkbox"/> CO COLORADO	<input type="checkbox"/> MN MINNESOTA	<input type="checkbox"/> SC SOUTH CAROLINA	
<input type="checkbox"/> CT CONNECTICUT	<input type="checkbox"/> MO MISSOURI	<input type="checkbox"/> SD SOUTH DAKOTA	
<input type="checkbox"/> DC DISTRICT OF COLUMBIA	<input type="checkbox"/> MS MISSISSIPPI	<input type="checkbox"/> TN TENNESSEE	
<input type="checkbox"/> DE DELAWARE	<input type="checkbox"/> MT MONTANA	<input type="checkbox"/> TX TEXAS	
<input type="checkbox"/> FL FLORIDA	<input type="checkbox"/> NC NORTH CAROLINA	<input type="checkbox"/> UT UTAH	
<input type="checkbox"/> GA GEORGIA	<input type="checkbox"/> ND NORTH DAKOTA	<input type="checkbox"/> VA VIRGINIA	
<input type="checkbox"/> HI HAWAII	<input type="checkbox"/> NE NEBRASKA	<input type="checkbox"/> VT VERMONT	
<input type="checkbox"/> IA IOWA	<input type="checkbox"/> NH NEW HAMPSHIRE	<input type="checkbox"/> WA WASHINGTON	
<input type="checkbox"/> ID IDAHO	<input type="checkbox"/> NJ NEW JERSEY	<input type="checkbox"/> WI WISCONSIN	
<input type="checkbox"/> IL ILLINOIS	<input type="checkbox"/> NM NEW MEXICO	<input type="checkbox"/> WV WEST VIRGINIA	
<input type="checkbox"/> IN INDIANA	<input type="checkbox"/> NV NEVADA	<input type="checkbox"/> WY WYOMING	
<input type="checkbox"/> KS KANSAS			



P&C PRODUCER APPOINTMENT FORM BACKGROUND QUESTIONS

DATE (MM/DD/YYYY)

PROVIDE ALL INFORMATION KNOWN AT THE TIME THE FORM IS COMPLETED

COMPLETE ONLY FOR THOSE INSURERS REQUIRING THIS INFORMATION

CARRIER

NAIC CODE

BACKGROUND QUESTIONS

EXPLAIN ALL "YES" RESPONSES. PROVIDE COMPLETE DETAILS AND ATTACH APPROPRIATE DOCUMENTS (e.g., Official Court Records).	Y/N
1. HAVE YOU FILED FOR, OR BEEN DISCHARGED FROM ANY BANKRUPTCY (INCLUDING PERSONAL BANKRUPTCY), INSOLVENCY OR ASSIGNMENT FOR THE BENEFIT OF CREDITORS WITH A FILING OR DISCHARGE DATE, WHICHEVER IS LATER, IN THE LAST FIVE (5) YEARS?	<input type="checkbox"/>
2. DO YOU HAVE DELINQUENT UNPAID DEBTS EXCEEDING, IN TOTAL, \$10,000? (ADD TOGETHER DELINQUENT: CONSUMER DEBT, TAX LIENS, LOANS, CHILD SUPPORT PAYMENTS, ALIMONY PAYMENTS, CIVIL JUDGMENTS, AND OTHER DELINQUENT DEBT.)	<input type="checkbox"/>
3. WITH THE EXCEPTION OF SITUATIONS SPECIFIC TO CONTINUING EDUCATION, HAVE YOU EVER BEEN THE SUBJECT OF AN ADMINISTRATIVE PROCEEDING REGARDING ANY PROFESSIONAL OR OCCUPATIONAL LICENSE THAT RESULTED IN DISCIPLINARY ACTION?	<input type="checkbox"/>
4. WITH THE EXCEPTION OF SITUATIONS SPECIFIC TO CONTINUING EDUCATION, HAS YOUR INSURANCE LICENSE EVER BEEN SUSPENDED BY, SUBJECT TO A CONSENT ORDER FROM, REVOKED BY, OR SURRENDERED TO, ANY REGULATORY AGENCY, OR HAVE YOU EVER BEEN FINED, PENALIZED, SANCTIONED OR SUBJECT TO ANY OTHER DISCIPLINARY ACTION BY A STATE OR FEDERAL REGULATORY AGENCY OR SELF REGULATORY ORGANIZATION OR ARE YOU CURRENTLY UNDER INVESTIGATION AS A RESULT OF YOUR ACTIVITIES IN THE BUSINESS OF INSURANCE, SECURITIES, BANKING, INVESTMENT BANKING OR REAL ESTATE?	<input type="checkbox"/>
5. HAVE YOU EVER HAD AN INSURANCE AGENCY CONTRACT OR ANY OTHER BUSINESS RELATIONSHIP WITH AN INSURANCE COMPANY TERMINATED FOR ANY ALLEGED MISCONDUCT?	<input type="checkbox"/>
6. HAVE YOU EVER BEEN CONVICTED OF, PLEAD GUILTY OR NO CONTEST TO, OR ARE YOU CURRENTLY CHARGED WITH OR UNDER INVESTIGATION FOR ANY MISDEMEANOR INVOLVING DISHONESTY OR BREACH OF TRUST OR ANY FELONY?	<input type="checkbox"/>
7. ARE YOU NOW THE SUBJECT OF ANY COMPLAINT, INVESTIGATION, OR PROCEEDING THAT COULD RESULT IN A "YES" ANSWER TO ANY OF THE PREVIOUS QUESTIONS?	<input type="checkbox"/>

REMARKS

I HEREBY CERTIFY THAT ALL OF THE INFORMATION HEREIN IS ACCURATE AND COMPLETE. I ACKNOWLEDGE AND AGREE THAT MY APPOINTMENT WILL, IN PART, BE BASED ON THIS PRODUCER APPOINTMENT FORM AND BACKGROUND INFORMATION, AND ANY FALSIFICATION, MISREPRESENTATION OR OMISSION OF INFORMATION FROM THIS FORM MAY RESULT IN THE WITHHOLDING OR WITHDRAWAL OF ANY OFFER OF APPOINTMENT OR THE REVOCATION OF APPOINTMENT BY THE COMPANY WHENEVER DISCOVERED.

PRINT NAME	
SIGNATURE	DATE (MM/DD/YYYY)

Agent Profile Form

<i>Last Name</i>			<i>First Name</i>			<i>Middle</i>									
<i>Social Security Number</i>				<i>Date of Birth</i>											
<i>Agency Name</i>				<i>Tax ID#</i>											
<i>Resident Address</i>				<i>City</i>		<i>State</i>		<i>Zip</i>							
<i>Business Address</i>				<i>City</i>		<i>State</i>		<i>Zip</i>							
<i>Business Phone</i>			<i>Cell Phone</i>			<i>Fax Number</i>									
<i>Email</i>				<i>Website</i>											
<i>Preferred Mailing Address</i>			<input type="checkbox"/> <i>Business</i>			<input type="checkbox"/> <i>Resident</i>									
<p><i>Please check off the states below, in which you will be representing Fairmont Specialty. Please provide a copy of insurance license(s) for each state checked.</i></p> <p><i>If assigning commissions to an agency or corporation, please also provide a copy of the agency license (if applicable).</i></p>															
<input type="checkbox"/>	AL	<input type="checkbox"/>	AK	<input type="checkbox"/>	AZ	<input type="checkbox"/>	AR	<input type="checkbox"/>	CA	<input type="checkbox"/>	CO	<input type="checkbox"/>	CT	<input type="checkbox"/>	DE
<input type="checkbox"/>	DC	<input type="checkbox"/>	FL	<input type="checkbox"/>	GA	<input type="checkbox"/>	HI	<input type="checkbox"/>	ID	<input type="checkbox"/>	IL	<input type="checkbox"/>	IN	<input type="checkbox"/>	IA
<input type="checkbox"/>	KS	<input type="checkbox"/>	KY	<input type="checkbox"/>	LA	<input type="checkbox"/>	ME	<input type="checkbox"/>	MD	<input type="checkbox"/>	MA	<input type="checkbox"/>	MI	<input type="checkbox"/>	MN
<input type="checkbox"/>	MS	<input type="checkbox"/>	MO	<input type="checkbox"/>	MT	<input type="checkbox"/>	NE	<input type="checkbox"/>	NV	<input type="checkbox"/>	NH	<input type="checkbox"/>	NJ	<input type="checkbox"/>	NM
<input type="checkbox"/>	NY	<input type="checkbox"/>	NC	<input type="checkbox"/>	ND	<input type="checkbox"/>	OH	<input type="checkbox"/>	OK	<input type="checkbox"/>	OR	<input type="checkbox"/>	PA	<input type="checkbox"/>	RI
<input type="checkbox"/>	SC	<input type="checkbox"/>	SD	<input type="checkbox"/>	TN	<input type="checkbox"/>	TX	<input type="checkbox"/>	UT	<input type="checkbox"/>	VT	<input type="checkbox"/>	VA	<input type="checkbox"/>	WA
<input type="checkbox"/>	WV	<input type="checkbox"/>	WI	<input type="checkbox"/>	WY										
<p>Notice Regarding Background Checks</p> <p><i>Before our company may begin processing your appointment and/or license application, we are required by *federal law to ensure that all agents and/or employees we wish to do business with are not convicted criminals or felons. *(Criminal checks are based on the Violent Crime Control Act of 1994)</i></p> <p><i>We will notify you if your background report results are unfavorable and we consequently decline your license appointment. In addition, you will be advised to discontinue submission of business to our company and/or service to any of our clients as well. In the event that the information reflected in the criminal report is incorrect, we will advise you of the protocol to appeal.</i></p>															

For Office Use Only – To be completed by FS Underwriter authorizing the above appointment request.			
<i>Underwriter's Name</i>		<i>Underwriter's Signature</i>	
<i>Fairmont Specialty Relationship</i>		<input type="checkbox"/> <i>Master Agent</i>	<input type="checkbox"/> <i>Sub-agent</i> <input type="checkbox"/> <i>Other (please explain below)</i>
<i>Appointment requested for</i>		<input type="checkbox"/> <i>Accident and Health</i>	<input type="checkbox"/> <i>Property and Casualty</i>
<i>Appointing Company</i>		<input type="checkbox"/> <i>US Fire Insurance Company</i>	<input type="checkbox"/> <i>The North River Insurance Company</i>
<i>Underwriter's Comments</i>			

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, if different from above		
	Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) <input 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 Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number
or
Employer identification number

Note. If the account is in more than one name, see the chart on page 4 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).

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.

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

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