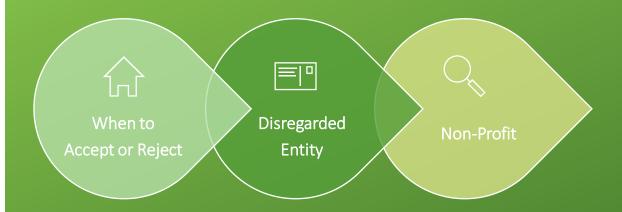
Essentials Training Series – Live Session



IRS W-9 Examples by Tax Classification What To Look For When Accepting Your Vendor's W-9

3rd Wednesday of Each Month | 11am – 12pm EST





Debra R Richardson, MBA, APM, APPM, CPRS Debra R Richardson, LLC

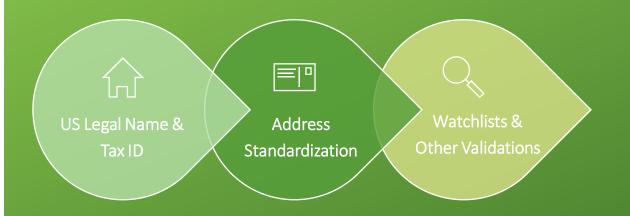
Questions? Email info@debrarrichardson.com

Essentials Training Series – Live Session



TINCheck.Com Vendor Validations Explained Individual Lookup and Bulk File Upload Results

4th Wednesday of Each Month | 11am – 12pm EST





Debra R Richardson, MBA, APM, APPM, CPRS Debra R Richardson, LLC

Questions? Email info@debrarrichardson.com



Before We Begin



Session is being recorded.

Vendor Team Training Pass

Members Only.



Submit your questions anytime.

We will save for the Q&A
session during the last 15 min



Download the Handouts

The Speaker

Debra R Richardson, MBA, APM, APPM, CPRS



An accounts payable speaker, consultant, and trainer with over 20 years of experience in AP, AR, general ledger, and financial reporting for Fortune 500 companies including Verizon, General Motors and Aramark.

For ten years, I have focused on Accounts Payable including Global Vendor Maintenance and implemented a vendor selfregistration portal for 140k+ active vendors across five ERPs.

Now I work with AP teams to implement authentication techniques, internal controls and best practices to prevent fraud in the vendor master file.

I have weekly blog and host a podcast: "Putting the AP in hAPpy".

Clean-Up Your Data.

Clean-Up Your Vendor Processes.

Pay the Right Vendor.

www.debrarrichardson.com



Agenda

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- IRS Form W-9 Overview
 - IRS Form W-9 Examples by Tax Classification
 - When To Reject Your Vendor's W-9
 - Vendor/Supplier Non-Official Guidance to Complete the W-9
 - Q&A



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The information included in this non-official guide should not be interpreted as legal or tax advice. Please consult with your legal counsel or tax professional as needed.

-Debra R Richardson, LLC



IRS Form W-9 Overview

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(Rev. October 2018) Department of the Treasury

Request for Taxpayer **Identification Number and Certification**

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

HILCHING	Heveride del vide	do to www.ns.gov	TOTAL STORES	ucuono anu une late	ot illioilliauoli.	- 1				
	1 Name (as shown on your Income	tax return). Name is rec	quired on this line; do r	not leave this line blank.						
	2 Business name/disregarded entit	he name. If different from	abaua							
	2 Busiless harrievuisregarded enti-	ty name, il umerent iron	above							
က်										
	 Check appropriate box for federa following seven boxes. 	al tax classification of th	e person whose name	is entered on line 1. Ch	neck only one of the	4 Exemptions (codes apply only certain entities, not individuals; so instructions on page 3):				
6	Individual/sole proprietor or	 C Corporation 	S Corporation	Partnership	Trust/estate			,		
e s	single-member LLC					Exempt payee code (if any)				
type.	 Limited liability company. Ent 	er the tax classification	(C-C corporation, S-S	corporation, P=Partne	rship) 🕨					
Print or type. See Specific Instructions on page	Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLD is another LLC that is not disregarded from the owner or U.S. federal tax purposes. Otherwise, a single-member LLC that							CA reporting		
<u>و</u> ي	is disregarded from the owner	r should check the appr	opriate box for the tax	classification of its own	ner.	1				
8	Other (see Instructions)					(Applies to acc	ounts maintains	ed outside the U.S.)		
S	5 Address (number, street, and ap	t. or suite no.) See instru	uctions.		Requester's name	and address	(optional)			
96										
	6 City, state, and ZIP code				1					
	7 List account number(s) here (opti-	ional)			•					
Par	Taxpayer Identifi	cation Number	(TIN)							
	your TIN in the appropriate box.					curtty numb	er			
	p withholding. For individuals, the				for a					
	nt alien, sole proprietor, or disre s, it is your employer identificati				et a	-	-			
TIN, k		orrianizor (Erry, ir ye	ou do not navo a na	mout, occition to go	or					
	If the account is in more than or			Also see What Name	and Employer	ridentificati	on number	r		
Numb	er To Give the Requester for gui	delines on whose nu	mber to enter.							
						-				
Par	Certification									
Unde	penalties of perjury, I certify that	at:								
1. The	number shown on this form is r	my correct taxpayer is	dentification numbe	er (or I am waiting for	a number to be is	sued to me); and			
Ser	n not subject to backup withholo vice (IRS) that I am subject to ba longer subject to backup withho	ackup withholding as								
3. Lar	a U.S. citizen or other U.S. per	son (defined below);	and							
4. The	FATCA code(s) entered on this	form (if any) indicating	g that I am exempt	from FATCA reportir	ng is correct.					
you ha	cation instructions. You must or we failed to report all interest and ition or abandonment of secured han interest and dividends, you a	dividends on your tax property, cancellation	return. For real esta of debt, contribution	te transactions, item 2 ns to an individual retir	2 does not apply. For rement arrangemen	or mortgage it (IRA), and	interest p generally,	paid, , payments		
Sign Here					Date ►					
	neral Instructions			• Form 1099-DIV (di funds)	99-DIV (dividends, including those from stocks or mutual					
Section	n references are to the Internal	Revenue Code unless	s otherwise	Form 1099-MISC proceeds)	(various types of ir	ncome, priz	es, award	ds, or gross		
Futur	developments. For the latest i	information about de	velonments	- F 4000 P (-t						

related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpaver identification number (ITIN), adoption taxpaver identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

. Form 1099-INT (interest earned or paid)

- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- . Form 1099-K (merchant card and third party network transactions)
- . Form 1098 (home mortgage interest), 1098-E (student loan interest) 1098-T (tuition)
- Form 1099-C (canceled debt)
- . Form 1099-A (acquisition or abandonment of secured property) Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding,

Cat. No. 10231X

Form W-9 (Rev. 10-2018)

IRS Form W-9 Version: October 2018



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Purpose of Collection

• As an US entity who is required to file an information return with the Internal Revenue Service (IRS), you must obtain your vendor's correct Taxpayer Identification Number (TIN) which may be their Social Security Number (SSN), Individual Taxpayer Identification Number (ITIN), Adoption Taxpayer Identification Number (ATIN), or Employer Identification Number (EIN), to report on an information return the amount paid to a vendor, or other amount reportable on an information return. Payee may enter "Applied For" if they do not currently have a TIN but have applied.

Taxpayer Identification Numbers

- Social Security Number (SSN) 999-99999 A SSN is a nine-digit number that the U.S. government issues to all U.S. citizens and eligible U.S. residents who apply for one.
- Individual Taxpayer Identification Number (ITIN) 999-99-9999 An ITIN is a nine-digit number issued by the IRS to individuals who are required for U.S. federal tax purposes to have a U.S. taxpayer identification number but who do not have and are not eligible to get a Social Security Number (SSN).
- Adoption Taxpayer Identification Number (ATIN) 999-99-9999- An ATIN is a nine-digit number issued by the IRS as a temporary taxpayer identification number for the child in a domestic adoption where the adopting taxpayers do not have and/or are unable to obtain the child's Social Security Number (SSN).
- Employer Identification Number (EIN) 99-9999999- An EIN is a nine-digit number, is also known as a Federal Tax Identification Number and is used to identify a business entity.

Other Information

- Certified TIN not required for 1099-NEC / 1099-MISC payments.
- When a signature is required by the IRS, accept Handwritten signature only.
- If a W-9 with no signature or date is accepted, date stamp the W-9 the date when received.
- The IRS Form W-9 does not expire.
- Vendors that provide Goods only are not reportable.

(Rev. October 2018) Department of the Treasury

Request for Taxpayer Identification Number and Certification

► Go to www.irs.gov/FormW9 for instructions and the latest information.

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

\neg	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.		•			
1	2 Business name/disregarded entity name, if different from above					
on page 3.	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Chec following seven boxes.	ok only one of the	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):			
5	☐ Individual/sole proprietor or ☐ C Corporation ☐ S Corporation ☐ Partnership	Trust/estate	, ,			
e s	single-member LLC		Exempt payee code (if any)			
nnt or type. Instructions	☐ Umited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnersh	**				
5 ₹	Note: Check the appropriate box in the line above for the tax classification of the single-member own		Exemption from FATCA reporting			
E S	LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the ow another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single		code (if any)			
	is disregarded from the owner should check the appropriate box for the tax classification of its owner.					
Specific	Other (see Instructions) ►		(Applies to accounts maintained outside the U.S.)			
တ္တ	5 Address (number, street, and apt. or suite no.) See instructions.	Requester's name a	e and address (optional)			
See						
~ [6 City, state, and ZIP code					
1	7 List account number(s) here (optional)					
Par	Taxpayer Identification Number (TIN)					
nter	our TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoi	id Social sec	curtty number			
	withholding. For individuals, this is generally your social security number (SSN). However, for					
eside	t alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other		- - -			
ntities	, it is your employer identification number (EIN). If you do not have a number, see How to get a	8				

Part | 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

Number To Give the Requester for guidelines on whose number to enter

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

Note: If the account is in more than one name, see the instructions for line 1. Also see What Name and

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.

Here

U.S. person ▶

General Instructions

Section references are to the Internal Revenue Code unless otherwise

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.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpaver identification number (ITIN), adoption taxpaver identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

Form 1099-INT (interest earned or paid)

. Form 1099-DIV (dividends, including those from stocks or mutual

Employer identification number

- . Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- . Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- . Form 1099-A (acquisition or abandonment of secured property) Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding,

Cat. No. 10231X

Form W-9 (Rev. 10-2018)

IRS Form W-9 Version: October 2018



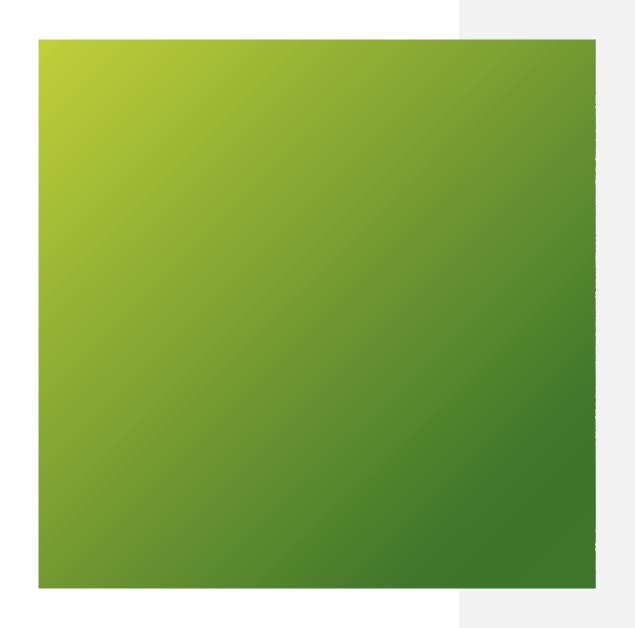
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When the W-9 is Required to be Certified/Signed

- Interest accounts Bank Interest (1099-INT)
- Dividend Accounts (1099-DIV)
- Barter Exchange Accounts (1099-B)
- Broker Accounts (1099-B)
- Original issue Discounts (1099-OID)
- Patronage Dividends (1099-PATR)
- Real Estate Transactions (1099-S)
- Collection During "B" Notice Process
- US Company Payments Subject to FATCA Rules

IRS Resources

- Internal Revenue Service (IRS) Publication 1220
- Internal Revenue Service (IRS) Form W-9 / Instructions



IRS Form W-9 Examples by Tax Classification

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Pev. October 2018)	Form W-9 (Rev. October 2018) Department of the Treasury	Request for T Identification Number	and Certification	Give Form to to requester. Do send to the IRS
itémal Revenue Service	Internal Revenue Service	 Go to www.irs.gov/FormW9 for instruct ome tax return. Name is required on this line; do not 		Seria to the inc
1 Name (as shown on your I	John Doe and Jane Doe		eave this line clank.	
John Doe 2 Business name/disregarde	ed ent	entity name. Figitheren/ from above		
John Doe Lawn Servi	ice Doe Lawn Service LLC	decident feeting of the person whose name is a	placed on line 1. Check only one of the 4. Exemp	tions roodes apply ont
	r federal tax classification of the person whose na	ame is entered on line 1. Check only one of the	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):	
Individual/sole propriet single-member LLC	tor or C Corporation S Corporatio	n Partnership Trust/estate	Exempt payee code (if any)	
Note: Check the appro	ny. Enter the tax classification (C=C corporation, opriate box in the line above for the tax classificati iffed as a single-member LLC that is disregarded to disregarded from the owner for U.S. federal tax; sowner should check the appropriate box for the	ion of the single-member owner. Do not check from the owner unless the owner of the LLC is purposes. Otherwise, a single-member LLC tha	ando (It anid	
Other (see Instructions))		(Applies to accounts maintained outside the U.S.)	
5 Address (number, street, a	and apt. or suite no.) See instructions.	Requester's name	and address (optional)	
6 City, state, and ZIP code				
Any City, Any State 99 7 List account number(s) her				
, , , , , , , , , , , , , , , , , , , ,				
	entification Number (TIN)		curtty number	
ter your TIN in the appropriate ckup withholding. For individu	e box. The TIN provided must match the na	mber (Cook ver for a		
ident alien, sole proprietor, o tities, it is your employer :	Social Security Number of Securi	per (SSN) or 1 2	3 - 4 5 - 6 7 8 9	
√, later.	nployer, Identification	Number (EIN) or	r identification number	
mber To Give the Requester f	for guidelines or Must Be Ente	ered		
		1 2	- 3 4 5 6 7 8 9	
art Certification		1 2		
Certification nder penalties of perjury, I cert The number shown on this for I am not subject to backup wi Service (IRS) that I am subject	tify that: rm is my correct taxpayer identification nun thholding because: (a) I am exempt from b I to backup withholding as a result of a fail.	nber (or I am waiting for a number to be is ackup withholding, or (b) I have not been	sued to me); and notified by the Internal Revenue	
Certification der penalties of perjury, I cert The number shown on this for I am not subject to backup wi Service (IRS) that I am subject no longer subject to backup v	tify that: rm is my correct taxpayer identification nun thholding because: (a) I am exempt from b I to backup withholding as a result of a fail.	nber (or I am waiting for a number to be is ackup withholding, or (b) I have not been	sued to me); and notified by the Internal Revenue	
Certification nder penalties of perjury, I cert The number shown on this for I am not subject to backup wi Service (IRS) that I am subject no longer subject to backup v I am a U.S. citizen or other U.S. The FATCA code(s) entered or	tify that: m is my correct taxpayer identification num titholding because: (a) I am exempt from bu t to backup withholding as a result of a failu withholding; and S. person (defined below); and n this form (if any) indicating that I am exen	nber (or I am waiting for a number to be is ackup withholding, or (b) I have not been are to report all interest or dividends, or (c	sued to me); and notified by the Internal Revenue the IRS has notified me that I am	
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Certification der penalties of perjury, I cert The number shown on this for I am not subject to backup w I am a U.S. citizen or other U.! The FATCA code(s) entered o I the FATCA code(s) entered o I the stalled to report all interes uputation or abandonment of see I than interest and dividends, gn Signature of U.S. person	tify that: m is my correct taxpayer identification nun thholding because: (a) I am exempt from be t to backup withholding as a result of a failt withholding; and S. person (defined below); and in this form (if any) indicating that I am exen ust cross out item 2 above if you have been is at and dividends on your tax return. For real e cured properly, cancellation of debt, contribu you are not required to sign the certification, et or, Digital Signature	nber (or I am waiting for a number to be is ackup withholding, or (b) I have not been are to report all interest or dividends, or (count from FATCA reporting is correct. Notified by the IRS that you are currently suistle	usued to me); and notified by the Internal Revenue the IRS has notified me that I am bject to backup withholding because or mortgage interest paid, and generally, payments the instructions for Part II, later.	
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Individual/Sole Proprietorship/Single-Member LLC



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IRS Guidelines

- A sole proprietor (Individual/Single-Member LLC) must always use his/her individual name as the legal name of the business for IRS purposes.
- Disregarded Entity/DBA may be entered if the invoice is in a name different than the legal name on Line 1.
- IRS TIN MATCH / NAME CONTROL:
 - The hyphen (-) or a blank space are the only special characters allowed.
 - When an individual's two last names are hyphenated, the name control is the first four characters of the first last name.
 - Payee may enter "Applied For" if they do not currently have a TIN but have applied.
- BACKUP WITHHOLDING: Not Exempt Backup Withhold 24% if TIN not received before first payment.
- REPORTABLE: Yes

Best Practices

- Collect and retain W-9 from all Individuals, Sole Proprietors and Single-Member LLCs as due diligence support.
- For Husband and Wife, circle the name of the payee whose Social Security Number is entered on the form.
- Enter Line 1 as the Vendor Legal Name in your Accounting System/ERP
- If Populated: Enter Line 2 as the DBA in your Accounting System/ERP to allow for the posting of invoices in the DBA name.
- Require a signature. (Note: Certified TIN not required for 1099-NEC / 1099-MISC payments)

- They do not enter the DBA Name that will be submitted on the Invoice (invoice won't post)
- They enter the DBA Name as the Legal Name (IRS TIN won't match)
- For Husband and Wife no name is circled (whose SSN?)

- rage 1
- Typed Signature (Require a pin and/or date stamp. When required by the IRS, accept handwritten signature only)

(Rev. October 2018) Department of the Treasur Internal Revenue Service

Request for Taxpayer Identification Number and Certification

requester. Do not send to the IRS.

Give Form to the

	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.												
	Doe Lawn Service Inc												
	2. Business name/disregarded gattly name, if different from above												
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É													
ă	Other (see Instructions) ▶	(Applies to accounts maintained outside the U.S.											
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See	123 Anywhere Street												
-	6 City, state, and ZIP code												
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	7 List account number(s) here (optional)												
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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.

Signature of U.S. person Wet or Digital Signature Required Date

General Instructions

Section references are to the Internal Revenue Code unless otherwise

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.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

Form 1099-INT (interest earned or paid)

- . Form 1099-DIV (dividends, including those from stocks or mutual
- . Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- . Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- . Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- . Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- . Form 1099-C (canceled debt)
- . Form 1099-A (acquisition or abandonment of secured property) Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding.

Cat. No. 10231X

Form W-9 (Rev. 10-2018)

C Corporation





IRS Guidelines

- Corporations are legal entities that are separate and distinct from its owners.
- Exempt Payee Code: 5 (not required to be entered)
- IRS TIN Match / NAME CONTROL:
 - First four significant characters of the corporate name.
 - If the first word is "The," disregard it unless it is followed by only one other word.
- BACKUP WITHHOLDING: Exempt (see exception)
- REPORTABLE: No (see exception)
- BACKUP WITHHOLDING/REPORTABLE EXCEPTION: Except as provided below, corporations are exempt from backup withholding/reporting for certain payments, including interest and dividends.
 - · Corporations are not exempt from backup withholding for payments made in settlement of payment card or third-party network transactions.
 - · Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC

Best Practices

- Collect and retain W-9 from all Corporations as due diligence support.
- Enter Line 1 as the Vendor Legal Name in your Accounting System/ERP
- If Populated: Enter Line 2 as the DBA in your Accounting System/ERP to allow for the posting of invoices in the DBA name.
- Require a signature. (Note: Certified TIN not required for 1099-NEC / 1099-MISC payments)

- Legal Name and/or Tax ID incorrect (companies have multiple IRS registered entities)
- Typed Signature (Require a pin and/or date stamp. When required by the IRS, accept handwritten signature only)

(Rev. October 2018)

Request for Taxpayer Identification Number and Certification

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

interna	Hevenue Service	Go to www.i/s.	ov/Formw9 for instru	actions and the late	est information.							
	1 Name (as shown	on your income tax return). Name is	required on this line; do n	ot leave this line blank.					Т			
	Doe Lawn Sen											
	2 Business name/	disregarded antity nama if different f	rom above									
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Speci		Other (see Instructions) ►						outside the U.S	ij			
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	6 City, state, and 2	IP code										
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backu	p withholding. For	r individuals, this is generally yo	ur social security numb	er (SSN). However, f	or a							
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Under penalties of periury, 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
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- 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.

Signature or U.S. person Wet or Digital Signature Required Date Date

General Instructions

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Purpose of Form

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. Form 1099-INT (interest earned or paid)

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- . Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
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- . Form 1099-A (acquisition or abandonment of secured property) Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding,

Cat. No. 10231X

Form W-9 (Rev. 10-2018)

S Corporation





IRS Guidelines

- S corporations are entities that elect to pass income, losses, deductions, and credits through to their shareholders for federal tax purposes.
- IRS TIN Match / Name Control:
 - First four significant characters of the corporate name
 - If the first word is "The," disregard it unless it is followed by only one other word.
- Exempt Payee Code: 5 (not required to be entered)
- BACKUP WITHHOLDING: Exempt (see exception)
- REPORTABLE: No (see exception)
- BACKUP WITHHOLDING/REPORTABLE EXCEPTION: Except as provided below, corporations are exempt from backup withholding/reporting for certain payments, including interest and dividends.
 - · Corporations are not exempt from backup withholding for payments made in settlement of payment card or third-party network transactions.
 - · Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC

Best Practices

- Collect a W-9 from all Corporations as due diligence support.
- Enter Line 1 as the Vendor Legal Name in your Accounting System/ERP
- If Populated: Enter Line 2 as the DBA in your Accounting System/ERP to allow for the posting of invoices in the DBA name.
- Require a signature. (Note: Certified TIN not required for 1099-NEC / 1099-MISC payments)

- Legal Name and/or Tax ID incorrect (companies have multiple IRS registered entities)
- Typed Signature (Require a pin and/or date stamp. When required by the IRS, accept handwritten signature only)

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	1 Name (as shown	on your income tax return). Name	Internal Revenue Service	► Go to www on your income tax return).									form	ation.			ocina to	
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	2 Business name/o	disregarded entity name, if different		disregarded entity name, if di	Ifferent from a	bove												
	Doe Lawn Serv	vice Optional																
oage 3.	Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check following seven boxes.				heck only (one	of th	he	certa	emptio an entit uctions	tes, n	ot Ind	vidu					
5	Individual/sole	e proprietor or Corporation	S Corporation	✓ Partnership	Tru	ist/er	state	е		400000	u. p	ago aj						
e s	single-membe	er LLC							Exen	npt pay	ee co	de (If a	пу)					
ty pe	Limited liabilit	ty company. Enter the tax classificatio	n (C=C corporation, S=S o	corporation, P=Partne	ership) 🕨													
Print or type. Specific Instructions on page		Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check							Exer	nption f	rom l	ATCA	rep	orting	1			
	LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.								code (if any)									
8	☐ Other (see Instructions) ►								(Applie	m to accou	ants ma	intained	outsid	e the U.	S.)			
						Requester's name and address (optional)												
See	123 Anywhere	Street																
0,	6 City, state, and 2	ZIP code			1													
	Any City, Any State 99999-0000																	
	7 List account num	nber(s) here (optional)													_	-		
Par	Taxpa	yer Identification Number	r (TIN)															
Enter	your TIN in the ap	propriate box. The TIN provided r	must match the name	given on line 1 to a	void	So	dal	sec	urtty	numbe	r]		
back	up withholding. For	r individuals, this is generally your	social security number	r (SSN). However,	for a		П	Т			Т		Т			Ī		
		mplover dentific	cation Num		at a				-			-						
TIN, I	ater.	.mployer ruentini	cauon Num	per (Ella)		or			_						_	,		
Note	If the account is in	n more than one n Must B	e Entered A	so see What Name	and	Em	iplo	yer	Ident	Micatio	n nur	nber			1			
Numl	er To Give the Red	quester for guidelines on whose h	number to enter.								Т		П		i			
						1	2		- 3	4	5 (5 7	8	9				
Par	Certific	cation													_	-		
Unde	r penalties of perju	ry, I certify that:													_	-		
		n this form is my correct taxpayer	r identification number	(or I am waiting for	r a numbe	er to	be	iss	ued t	to me):	and							
2. I ar	n not subject to ba	ackup withholding because: (a) I a	ım exempt from backu	p withholding, or (t	b) I have r	not I	bee	n n	otifie	d by th	ne Int	emal	Rev	enue	9			

- 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
- 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.

Signature of Wet or Digital Signature Required Date

General Instructions

Section references are to the Internal Revenue Code unless otherwise

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.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

. Form 1099-INT (interest earned or paid)

. Form 1099-DIV (dividends, including those from stocks or mutual

- Form 1099-MISC (various types of income, prizes, awards, or gross
- . Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- . Form 1099-S (proceeds from real estate transactions)
- . Form 1099-K (merchant card and third party network transactions)
- . Form 1098 (home mortgage interest), 1098-E (student loan interest) 1098-T (tuition)
- . Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property) Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding,

Cat. No. 10231X

Form W-9 (Rev. 10-2018)

Partnership

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IRS Guidelines

- A partnership is the relationship between two or more people to do trade or business.
- IRS TIN Match / Name Control:
 - For businesses "doing business as" (dba) or with a trade name, use the first four characters of the dba or trade name.
 - If there is no business or trade name, use the first four characters of the partnership name (even if it is an individual's name, such as in a law firm partnership).
 - If the first word is "The," disregard it unless it is followed by only one other word.
 - If the EIN begins with one of the following two digits: 20,26, 27, or 45, then the name control for a partnership is developed using the first four characters of the primary name line.
 - If the first two digits of the EIN are other than 20, 26, 27, or 45, the name control for a partnership results from the trade or business name of the partnership.
- BACKUP WITHHOLDING: Not Exempt Backup Withhold 24% if TIN not received before first payment.
- REPORTABLE: Yes

Best Practices

- Collect and retain a W-9 from all Partnerships as due diligence support.
- Enter Line 1 as the Vendor Legal Name in your Accounting System/ERP
- If Populated: Enter Line 2 as the DBA in your Accounting System/ERP to allow for the posting of invoices in the DBA name.
- Require a signature. (Note: Certified TIN not required for 1099-NEC / 1099-MISC payments)

- Legal Name and/or Tax ID incorrect (companies have multiple IRS registered entities)
- Typed Signature (Require a pin and/or date stamp. When required by the IRS, accept handwritten signature only)

(Rev. October 2018) Department of the Treasury

Request for Taxpayer Identification Number and Certification

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

► Go to www.irs.gov/FormW9 for instructions and the latest information.

	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.		•				
	Estate of John Doe						
	Business name/disregarded entity name, if different from above						
oage 3.	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Ch following seven boxes.	eck only one of the	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):				
Instructions on page	☐ IndIvidual/sole proprietor or ☐ C Corporation ☐ S Corporation ☐ Partnership single-member LLC	✓ Trust/estate	Exempt payee code (if any)				
ction	Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partner	rship) ►					
Ē	Note: Check the appropriate box in the line above for the tax classification of the single-member of	wner. Do not check	Exemption from FATCA reporting				
lus	LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the or another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single	gle-member LLC that	code (if any)				
illic.	is disregarded from the owner should check the appropriate box for the tax classification of its own	er.					
8	Other (see Instructions)		(Applies to accounts maintained outside the U.S.)				
S	5 Address (number, street, and apt. or suite no.) See instructions.	Requester's name a	and address (optional)				
See	123 Anywhere Street						
-	6 City, state, and ZIP code						
	Any City, Any State 99999-0000						
	7 List account number(s) here (optional)						

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 refeter, or disregar 12' entities, it is your en Employer, dentification Number, (EIN) et a

Note: If the account is in more than one Must Be Entered Also see What Name and Number To Give the Requester for guidelines on whose number to enter.

300	Social security fidiliber												
			-			-							
or													
Employer identification number													
1	2	_	3	4	5	6	7	8	9				

Part | 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.

Signature of U.S. person - Wet or Digital Signature Required

General Instructions

Section references are to the Internal Revenue Code unless otherwise

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.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

. Form 1099-INT (interest earned or paid)

- . Form 1099-DIV (dividends, including those from stocks or mutual
- Form 1099-MISC (various types of income, prizes, awards, or gross
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- . Form 1099-S (proceeds from real estate transactions)
- . Form 1099-K (merchant card and third party network transactions)
- . Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- . Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property) Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding,

Cat. No. 10231X

Form W-9 (Rev. 10-2018)

Trust/Estate



IRS Guidelines

- Includes Estates, Trusts and Fiduciaries.
- IRS TIN MATCH / NAME CONTROL:
 - Estates: First four characters of the last name of the decedent. The last name of the decedent must have the word "Estate" after the first four characters in the primary name line.
 - Trusts and fiduciaries:
 - Name controls for individual trusts are created from the first four characters of the individual's
 - For corporations set up as trusts, use the first four characters of the corporate name.
 - There are separate rules for the name control of trusts, depending on whether the EIN is an online assignment.
 - If the EIN is assigned online (the EIN will begin with one of the following two digits: 20, 26, 27, or 45), then the name control is developed using the first four characters of the first name on the primary name line. Note: The online EIN application will begin assigning the first two digits of 46 and 47 in the future. Ignore leading phrases such as "Trust for" or "Irrevocable Trust."
 - If the first two digits of the EIN are other than 20, 26, 27, or 45, (46 and 47, in the future) then the name control for a trust or fiduciary account results from the name of the person in whose name the trust or fiduciary account is established.
- BACKUP WITHHOLDING: Exempt
- REPORTABLE: Yes

Best Practices

- Collect and retain a W-9 from all Estates, Trusts and Fiduciaries as due diligence support.
- Require a signature. (Note: Certified TIN not required for 1099-NEC / 1099-MISC payments)

Biggest Mistakes Vendors Make (Reject)

- Legal Name and/or Tax ID incorrect
- Typed Signature (Require a pin and/or date stamp. When required by the IRS, accept handwritten signature only)

Departm	W-9 tober 2018) ent of the Treasury Revenue Service	Form W-9 (Rev. October 2018)	Reque: Identification N	st for Taxpay umber and C		Give Form to the requester. Do not
	1 Name (as shown on your in	Department of the Treasury Internal Revenue Service	► Go to www.irs.gov/FormW9	for instructions and	the latest information.	send to the IRS.
	Doe Law Service LLC		me tax return). Name is required on th	is line; do not leave this li	ne blank.	
1	2 Business name/disregarded	Doe and Doe 2 Business name/disregarded er	ntity name. If different from above			
ei -		Dow Lawn Service LLC				
	 Check appropriate box for following seven boxes. 	2 Check appropriate box for fed	eral tax classification of the person wi		ine 1. Check only one of the 4. Exemple certain entities, not individuals; sinstructions on page 3):	tions (codes apply only to lee
9.8	Individual/sole proprietor single-member LLC			Trust/estate	Exempt payee code (if any)	
Print or type. Specific Instructions on page	Note: Check the appropri LLC if the LLC is classifier another LLC that is not di is disregarded from the or	Enter the tax classification (C-C corporati ate box in the line above for the tax classif d as a single-member LLC that is disregares sregarded from the owner for U.S. federal wher should check the appropriate box for	fication of the single-member of ded from the owner unless the tax purposes. Otherwise, a sing	wner. Do not check owner of the LLC is gle-member LLC that		
8	Other (see Instructions)	apt. or suite no.) See instructions.		Dequester's name	Applies to accounts maintained outside the U and address (optional)	(a)
Φ.		apt. or suite no.) See instructions.		Requester's flame a	arid address (optional)	
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	Any City, Any State 999	99-0000				
	7 List account number(s) here (
Part		tification Number (TIN)				
Enter y backur	our TIN in the appropriate b withholding. For individual	ox. The TIN provided must match the s, this is generally your social security	e name given on line 1 to av v number (SSN). However, f		curtty number	
resider	nt alien, sole p Emplo	yer Identification N	Jumber (EIN)		- -	
entities TIN, lat	s, it is your em,	NAME OF THE PARTY		or		
Note:	f the account is in more than	one Must Be Enter	Also see vvnat ivame		Identification number]
Numbe	er To Give the Requester for	guidelines on whose number to ente	r.	1 2	- 3 4 5 6 7 8 9]
	0 45 4					<u></u>
Part	Certification penalties of perjury, I certify	45-4-				
1. The 2. I am Serv no k	number shown on this form not subject to backup with ice (IRS) that I am subject to onger subject to backup with	is my correct taxpayer identification in holding because: (a) I am exempt from b backup withholding as a result of a nholding; and	n backup withholding, or (b) I have not been r	notified by the Internal Revenue	
		person (defined below); and				
Certific you hav acquisi other th	cation instructions. You mus ve failed to report all interest a tion or abandonment of secur	his form (if any) indicating that I am e it cross out item 2 above if you have be and dividends on your tax return. For re red property, cancellation of debt, contr u are not required to sign the certificati	en notified by the IRS that you sal estate transactions, item 2 ributions to an individual retir	ou are currently sub does not apply. For rement arrangemen	or mortgage interest paid, t (IRA), and generally, payments	
Sign Here	Signature of U.S. person >	t or Digital Signatu	re Required	Date Date		
	eral Instruction		 Form 1099-DIV (di funds) 	ividends, including	those from stocks or mutual	
noted.		nal Revenue Code unless otherwise	 Form 1099-MISC proceeds) 	(various types of in	ncome, prizes, awards, or gros	S
related	developments. For the late to Form W-9 and its instruc- ey were published, go to we	transactions by brok	kers)	sales and certain other		
	ose of Form		•	chant card and thi	ird party network transactions)	
informa identifi (SSN),	ation return with the IRS mu cation number (TIN) which n individual taxpayer identific	equester) who is required to file an st obtain your correct taxpayer nay be your social security number ation number (ITIN), adoption	1098-T (tuition) • Form 1099-C (can	celed debt)), 1098-E (student loan interest	t),
(EIN), t	o report on an information re t reportable on an information	IN), or employer identification number eturn the amount paid to you, or othe or eturn. Examples of information	r Use Form W-9 on alien), to provide yo	ly if you are a U.S. ur correct TIN.	person (including a resident	
	include, but are not limited 1099-INT (interest earned o	requester with a TIN, you mig What is backup withholding,	nt			

Form W-9 (Rev. 10-2018

LLC - Partnerships





IRS Guidelines

- A Limited Liability Company (LLC) is an entity created by state statute. A domestic LLC with at least two
 members is classified as a partnership. This is a Limited Liability Company (LLC) that is taxed as a Partnership.
 - Limited Liability Company (LLC) should not be selected if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes.
- IRS TIN Match / Name Control:
 - For businesses "doing business as" (dba) or with a trade name, use the first four characters of the dba or trade name.
 - If there is no business or trade name, use the first four characters of the partnership name (even if it is an individual's name, such as in a law firm partnership).
 - If the first word is "The," disregard it unless it is followed by only one other word.
 - If the EIN begins with one of the following two digits: 20,26, 27, or 45, then the name control for a partnership is developed using the first four characters of the primary name line.
 - If the first two digits of the EIN are other than 20, 26, 27, or 45, the name control for a partnership results from the trade or business name of the partnership.
- BACKUP WITHHOLDING: Not Exempt Backup Withhold 24% if TIN not received before first payment.
- REPORTABLE: Yes

Best Practices

- Collect and retain a W-9 from all corporations as due diligence support.
- Enter Line 1 as the Vendor Legal Name in your Accounting System/ERP
- If Populated: Enter Line 2 as the DBA in your Accounting System/ERP to allow for the posting of invoices in the DBA name.
- Require a signature. (Note: Certified TIN not required for 1099-NEC / 1099-MISC payments)

- No selection of 'P' for Partnership
- Legal Name and/or Tax ID incorrect (could be partner names or company name)
- Typed Signature (Require a pin and/or date stamp. When required by the IRS, accept handwritten signature only)

(Rev. October 2018) Department of the Treasur Internal Revenue Service

Request for Taxpayer Identification Number and Certification

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

► Go to www.irs.gov/FormW9 for instructions and the latest information

	Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.									
	Doe Law Service LLC									
	2 Business name/disregarded entity name, if different from above									
Specific Instructions on page 3.	Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of following seven boxes. Individual/sole proprietor or C Corporation S Corporation Partnership		certain entities, not individuals; s instructions on page 3):							
38	single-member LLC		Exempt	рауее	code	(If ar	1 y)			
ij	✓ Limited liability company. Enter the tax classification (C–C corporation, S–S corporation, P–Partnership) ► C						-			
ğ	Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not of		Exempt	ion fro	m FA	TCA	repor	rting		
icIns	LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LL another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLI is disregarded from the owner should check the appropriate box for the tax classification of the owner.	C is C that	at code (if any)							
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See	123 Anywhere Street									
0,	6 City, state, and ZIP code									
	Any City, Any State 99999-0000									
	7 List account number(s) here (optional)									
ar	Taxpayer Identification Number (TIN)									
ter		al secu	untty nu	mber						
cku	up withholding. For individuals, this is generally your social security number (SSN). However, for a			Т						
siae titie	ent alien, sole pro Employer, Identification Number (EIN)		-		-					
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te:	If the account is in more than one has no see and industrial to the first see What Name and	loyer k	dentific	ation	numt	er		_		
mber To Give the Requester for guidelines on whose number to enter. 1 2 -						7	8	9		

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.

signature of Wet or Digital Signature Required

General Instructions

Section references are to the Internal Revenue Code unless otherwise

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.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

. Form 1099-INT (interest earned or paid)

Form 1099-DIV (dividends, including those from stocks or mutual

- . Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- . Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- . Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- . Form 1099-C (canceled debt)
- . Form 1099-A (acquisition or abandonment of secured property) Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding,

Cat. No. 10231X

Form W-9 (Rev. 10-2018)

LLC — C Corporation



IRS Guidelines

- A Limited Liability Company (LLC) is an entity created by state statute. This is a Limited Liability Company (LLC) that has elected to be taxed as a C corporation.
 - Limited Liability Company (LLC) should not be selected if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes.
- Exempt Payee Code: 5 (not required to be entered)
- IRS TIN Match / NAME CONTROL:
 - First four significant characters of the corporate name.
 - If the first word is "The," disregard it unless it is followed by only one other word.
- BACKUP WITHHOLDING: Exempt (see exception)
- REPORTABLE: No (see exception)
- BACKUP WITHHOLDING/REPORTABLE EXCEPTION: Except as provided below, corporations are exempt from backup withholding/reporting for certain payments, including interest and dividends.
 - · Corporations are not exempt from backup withholding for payments made in settlement of payment card or third-party network transactions.
 - · Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC

Best Practices

- Collect and retain a W-9 from all Corporations as due diligence support.
- Enter Line 1 as the Vendor Legal Name in your Accounting System/ERP
- If Populated: Enter Line 2 as the DBA in your Accounting System/ERP to allow for the posting of invoices in the DBA name.
- Require a signature. (Note: Certified TIN not required for 1099-NEC / 1099-MISC payments)

- No selection of 'C' for C Corporation
- Legal Name and/or Tax ID incorrect (companies have multiple IRS registered entities)
- Typed Signature (Require a pin and/or date stamp. When required by the IRS, accept handwritten signature only)

(Rev. October 2018) Department of the Treasury

Request for Taxpayer Identification Number and Certification

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

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	1 Name (as shown on your Income tax return). Name is required on this line; do not leave this line blank.																	
	Doe Law Service LLC																	
	Business name/disregarded entity name, if different from above																	
က်																		
on page 3									4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):									
8 8		single-member LLC							E	Exempt payee code (if any)								
Specific Instructions	✓ Limited liability company. Enter the tax classification (C–C corporation, S–S corporation, P–Partnership) ► S																	
ξ	Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check								Exemption from FATCA reporting									
S S	LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that									at (code (if any)							
Ę	is disregarded from the owner should check the appropriate box for the tax classification of its owner.																	
8	Other (see Instructions) ►									(Applies to accounts maintained outside the U.S.)								
	5 Address (number, street, and apt. or suite no.) See Instructions.							uester's name and address (optional)										
See	123 Anywhere Street																	
-	6 City, state, and ZIP code																	
	Any City, Any State 99999-0000																	
	7 List account num	nber(s) here (optio	onal)															
Par	t Taxpa	yer Identific	cation Numbe	r (TIN)														
nter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid Social sec								ecu	rtty n	numb	er							
ackup withholding. For individuals, this is generally your social security number (SSN), However, for a													П					
esident alien, sole pro pro pro proportion of hisranarda stativ for a including of Part later F (EIN) a								-			-1							
IN later																		
lote: If the account is in more than one na Must Be Entered so see What Name and Employer is						er ld	ientif	icati	on nu	ımb	er							
lumber To Give the Requester for guidelines on whose number to enter.																		
								1	2	-	3	4	5	6	7	8	9	

Part | 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.

Signature of U.S. person Wet or Digital Signature Required Date Date



General Instructions

Section references are to the Internal Revenue Code unless otherwise

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.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpaver identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following

• Form 1099-INT (interest earned or paid)

- . Form 1099-DIV (dividends, including those from stocks or mutual
- . Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- . Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- . Form 1099-S (proceeds from real estate transactions)
- . Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- . Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property) Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding,

Cat No. 10221X

Form W-9 (Rev. 10-2018)

LLC – S Corporation





IRS Guidelines

- A Limited Liability Company (LLC) is an entity created by state statute. This is a Limited Liability Company (LLC) that has elected to be taxed as a S corporation.
 - Limited Liability Company (LLC) should not be selected if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes.
- Exempt Payee Code: 5 (not required to be entered)
- IRS TIN Match / NAME CONTROL:
 - First four significant characters of the corporate name.
 - If the first word is "The," disregard it unless it is followed by only one other word.
- BACKUP WITHHOLDING: Exempt (see exception)
- REPORTABLE: No (see exception)
- BACKUP WITHHOLDING/REPORTABLE EXCEPTION: Except as provided below, corporations are exempt from backup withholding/reporting for certain payments, including interest and dividends.
 - Corporations are not exempt from backup withholding for payments made in settlement of payment card or third-party network transactions.
 - · Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC

Best Practices

- Collect and retain a W-9 from all corporations as due diligence support.
- Enter Line 1 as the Vendor Legal Name in your Accounting System/ERP
- If Populated: Enter Line 2 as the DBA in your Accounting System/ERP to allow for the posting of invoices in the DBA name.
- Require a signature. (Note: Certified TIN not required for 1099-NEC / 1099-MISC payments)

Biggest Mistakes Vendors Make (Reject)

- No selection of 'S' for S Corporation
- Legal Name and/or Tax ID incorrect (companies have multiple IRS registered entities)
- Typed Signature (Require a pin and/or date stamp. When required by the IRS, accept handwritten signature only)

Form W-9
(Rev. October 2018)
Department of the Treasury

Request for Taxpayer Identification Number and Certification

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

► Go to www.irs.gov/FormW9 for instructions and the latest information

Internal	Revenue Service		Go to www.irs.go	v/FormW9 for instri	actions and	the late	st inforr	nation.									
	1 Name (as shown	on your Income	tax return). Name Is re	quired on this line; do r	ot leave this ii	ine blank.								Т			
	Doe Lawn Service of the People																
	2 Business name/disregarded entity name, if different from above																
Print or type. Specific Instructions on page 3.										4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):							
ns or	☐ Individual/sole proprietor or ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/est single-member LLC									Exempt payee code (if any)							
r typ	☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶																
Print or type. c Instructions	Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that										neste Of any d						
- jjj	is disregarded from the owner should check the appropriate box for the tax classification of its owner. Other (see instructions) Non-Profit (501c3) 501cX 5 Address (number, street, and apt, or suite no.) See instructions.								atio	onal (us)							
	5 Address (number	r, street, and apt	or suite no.) See instr	uctions.	- 1	3010	. \	esig	auo	11.0	Pu	Ulle					
See	123 Anywhere							_									
	6 City, state, and	ZIP code															
	Any City, Any State 99999-0000																
	7 List account nur	nber(s) here (option	inal)														
		11		(TIAN)										_			
Par		•	cation Number					Castala						_			
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reside	nt alien, Emp	oloyer, lo	lentificatio	n Numbei	:(EIN)	other			-		-						
entitie TIN, la		Jyen Zintinit 4	ust Be Er	torod	fl. I, out	ów to ge		or						_			
		n more than on		tructions for line 1. A	Uso see Wha	at Name			ver identification number								
			delines on whose nu					i									
								1 2	- 3	4 5	6	7 8	9				
Par		cation															
	penalties of perju																
 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 																	
3. I an	a U.S. citizen or	other U.S. pers	son (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.																	
Sign Here	Signature of	Wet o	r Digital S	ignature R	equire	ed	Date▶	Dat	В								

General Instructions

Section references are to the Internal Revenue Code unless otherwise

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.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (TIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

• Form 1099-INT (interest earned or paid)

Form 1099-DIV (dividends, including those from stocks or mutual funds)

 Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)

- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- . Form 1099-S (proceeds from real estate transactions)
- . Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest) 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)
 Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding,

at. No. 10231X

Form W-9 (Rev. 10-2018)

Other (Non-Profit)



IRS Guidelines

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- Organizations organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary, educational, or other specified purposes and that meet certain other requirements
- IRS TIN MATCH / NAME CONTROL:
 - First four significant characters of the organization name.
 - Payee may enter "Applied For" if they do not currently have a TIN but have applied.
- BACKUP WITHHOLDING: Exempt
- REPORTABLE: No

Best Practices

- Collect and retain a W-9 from all Non-Profits as due diligence support.
- Enter Line 1 as the Vendor Legal Name in your Accounting System/ERP
- For Non-Profit Vendors complete a Tax-Exempt Search to verify the organization to
 - Avoid fake charities/organizations
 - Verify the tax-deductible status of an organization
- Require a signature. (Note: Certified TIN not required for 1099-NEC / 1099-MISC payments)

- Non-relevant information in "Other" Section
- · Relevant Non-Profit designation not included (could affect your companies' ability to deduct eligible donations)
- Legal Name and/or Tax ID incorrect (non-profits true entity name can be different)
- Typed Signature (Require a pin and/or date stamp. When required by the IRS, accept handwritten signature only)



When To Reject Your Vendor's W-9

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When The W-9 Is the Wrong Version



When the Vendor Provides Both an EIN and an SSN



000



When the Legal Name and Tax ID Do Not Match IRS Records



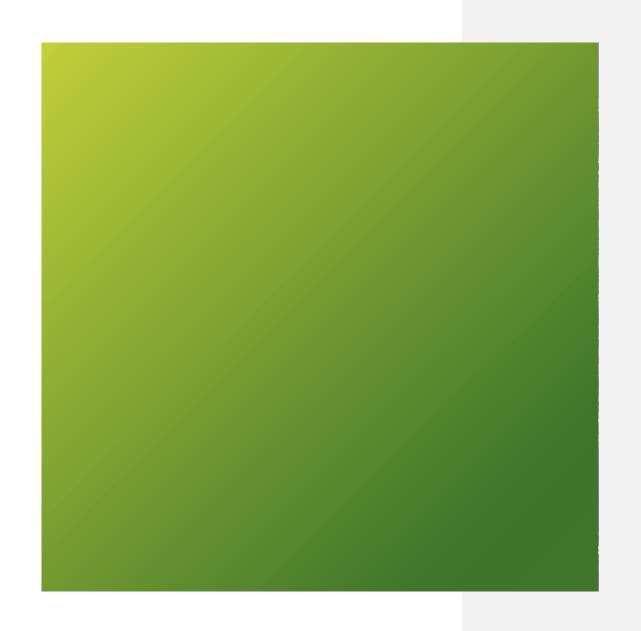
When the Tax Classification is Limited Liability Company or Other and there is No Designation Entered



When There is No Tax ID



When There is No Signature (Optional)



Vendor/Supplier – Non-Official Guidance to Complete the W-9

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(Rev. October 2018

Request for Taxpayer Identification Number and Certification

► Go to www.irs.gov/FormW9 for instructions and the latest information

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

6 7 8 9

- 3 4 5 6 7 8 9

	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.									
	ENTER THE NAME USED TO FILE TAXES FOR PAYMENTS RECEIVED									
Print or type. fic instructions on page 3.	2 Business name/disregarded entity name, if different from above									
	ENTER THE COMPANY NAME ON INVOICES (IF DIFFERENT THAN LINE 1)									
	a Check at Select Correct Tax Classificatio	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):								
	☐ Individual/sole proprietor or ☐ C Corporation ☐ S Corporation ☐ Partnership single-member LLC	Trust/estate	Exempt payee code (if any)							
	 Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partne 	rship) 🕨								
	Note: Check the appropriate box in the line above for the tax classification of the single-member of	Exemption from FATCA reporting								
	LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a sin	code (if any)								
	is disregarded from the owner should check the appropriate box for the tax classification of its ow									
8	Other (see instructions) ►	(Applies to accounts maintained outside the U.S.)								
S	5 Address (number, street, and apt. or suite no.) See instructions.	Requester's name a	and address (optional)							
96	ENTER YOUR STREET ADDRESS									
00	6 City, state, and ZIP code	1								
	ENTER YOUR CITY, STATE AND ZIP CODE									
	7 List account number(s) here (optional)									
Par	Taxpayer Identification Number (TIN)									

Part | Certification

Under penalties of perjury, I certify that:

General Instructions

- 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 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.

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid

Enter Social Security Number (SSN) or

No Employer Identification Number (EIN)₁

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subjected you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For it acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the in

Signature of U.S. person. Wet or Digital Signature

Section references are to the Internal Revenue Code unless otherwise

after they were published, go to www.irs.gov/FormW9.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpaver identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

. Form 1099-INT (interest earned or paid)

En er Date

- Form 1099-D those from stocks or mutual funds)
- Form 1099-C (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (st mutual fund sales and certain other transactions by brokers)
- . Form 1099-S (proceeds from real estate transactions)
- . Form 1099-K (merchant card and third party network transactions)
- . Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- . Form 1099-A (acquisition or abandonment of secured property) Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding,

Form W-9 (Rev. 10-2018)

Do Not Return to the IRS – Return to your Buyer

IRS Form W



- If you are an Individual/Sole propriete / Single Member LLC
 - Line 1: Enter YOUR FULL NAME (same as entered on 1040/1040A/1040K
 - Line 2: Enter the NAME > INVOICE (if different)
 - box for INDIVIDUAL/SOLE PROPRIETOR/SINGLE-MEMBE
 - MAILING ADDRESS
 - ter SOCIAL SECURITY NUMBER or EMPLOYER **DENTIFICATION NUMBER**
 - Pat II: SIGN and DATE (Digital Signature accepted)
 - are a Company that is a C Corporation or S Corporation
 - Line 1: Enter COMPANY NAME
 - **Line 2**: Enter **NAME ON INVOICE** (if different than company name)
 - Line 3: Check the box for C CORPORATION or S CORPORATION
 - Line 4: Enter the applicable EXEMPT PAYEE CODE or FATCA **REPORTING CODE** (if applicable)
 - Line 5: Enter your MAILING ADDRESS
 - Part 1: Enter EMPLOYER IDENTIFICATION NUMBER
 - Part II: SIGN and DATE (Digital Signature accepted)
- If you are a Partnership
 - Line 1: Enter PARTNER NAMES or COMPANY NAME
 - **Line 2:** Enter the **NAME ON INVOICE** (if different)
 - Line 3: Check the box for PARTNERSHIP
 - Line 5: Enter your MAILING ADDRESS
 - Part 1: Enter EMPLOYER IDENTIFICATION NUMBER
 - Part II: SIGN and DATE (Digital Signature accepted)

- If you are a Trust, Estate or Fiduciary
 - Line 1: Enter NAME OF TRUST/ESTATE
 - Line 2: Enter the NAMEON INVOICE (if different)
 - Line 3: Check the box for TRUST/ESTATE
 - Line 5: Enter your MAILING ADDRESS
 - Part 1: Enter SOCIAL SECURITY NUMBER or **EMPLOYER IDENTIFICATION NUMBER**
 - Part II: SIGN and DATE (Digital Signature accepted)
- If you are a Limited Liability Company
 - Line 1: Enter MEMBER NAMES
 - Line 2: Enter the NAME ON INVOICE (if different)
 - Line 3: Check the box for LIMITED LIABILITY COMPANY and enter C. S. or P
 - Line 5: Enter your MAILING ADDRESS
 - Part 1: Enter EMPLOYER IDENTIFICATION NUMBER
 - Part II: SIGN and DATE (Digital Signature accepted)
- · If you are a Non-Profit Organization
 - Line 1: Enter ORGANIZATION NAME
 - Line 2: Enter the NAMEON INVOICE (if different)
 - Line 3: Check the box for OTHER and enter NON-PROFIT STATUS (501c3, etc)
 - Line 5: Enter your MAILING ADDRESS
 - Part 1: Enter EMPLOYER IDENTIFICATION NUMBER
 - Part II: SIGN and DATE (Digital Signature accepted)

Need Help? Internal Revenue (IRS) Resources

- Internal Revenue Service (IRS) Form W-9 / Instructions
- Internal Revenue Service (IRS) How to complete Form W-9 (Video)
- Employer Identification Number (EIN) Verification Letter (147C): 1-800-829-4933







Automate W-9 Collection & Management With W-9 Manager

APINHAPPY

- Get Validated and Complete W-9s
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- Member Portal with 150 W-9 FAOs



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- Free Desktop Procedure Template
- Free W-8 Expiration Date Tracking Form
- Free Live & On-Demand Webinars



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- Weekly Friday Q&A Sessions
- Monthly New Frauds & How To Combat
- Free eGuide (\$39.99 Value)
- Free Templates and Forms: Vendor Setup Forms, Vendor Communications and Desktop Procedures (\$497 Value)





Connect With Me



Putting the AP in hAPpy®

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(**L**) Putting the AP in hAPpy

Debra R Richardson, LLC







Your Turn!

