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

- When to Accept or Reject
- Disregarded Entity
- Non-Profit

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

Questions? Email info@debrarrichardson.com

Essentials Training Series – Live Session

Putting the AP in hAPpy®

Empowering Accounts Payable Teams to Protect the Vendor Master File From Fraud

TINCheck.Com Vendor Validations Explained

Individual Lookup and Bulk File Upload Results

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

- US Legal Name & Tax ID
- Address Standardization
- Watchlists & Other Validations

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

Debra R Richardson, LLC

Putting the AP in hAPpy®

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 self-registration 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

- 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

Debra R Richardson, LLC
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www.debrarrichardson.com

Disclaimer

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

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

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.

Print or type.
See **Specific Instructions** on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶

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 is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ▶

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from FATCA reporting code (if any)

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.

Requester's name and address (optional)

6 City, state, and ZIP code

7 List account number(s) here (optional)

Part I **Taxpayer Identification Number (TIN)**

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN,* later.

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

Social security number

or

Employer identification number

Part II **Certification**

Under penalties of perjury, I certify that:

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

Sign Here Signature of U.S. person ▶ Date ▶

General Instructions

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

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

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 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, *later.*

Cat. No. 10231X Form **W-9** (Rev. 10-2018)

IRS Form W-9 Version: October 2018

Putting the AP in hAPpy®

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) *999-99-9999* - 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.

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

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.

Print or type. See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ►

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 is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ►

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from FATCA reporting code (if any)

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.

Requester's name and address (optional)

6 City, state, and ZIP code

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN,* later.

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

Social security number

or

Employer identification number

Part II Certification

Under penalties of perjury, I certify that:

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

Sign Here **Signature of U.S. person ►** **Date ►**

General Instructions

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

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

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 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, *later.*

Cat. No. 10231X Form **W-9** (Rev. 10-2018)

IRS Form W-9 Version: October 2018

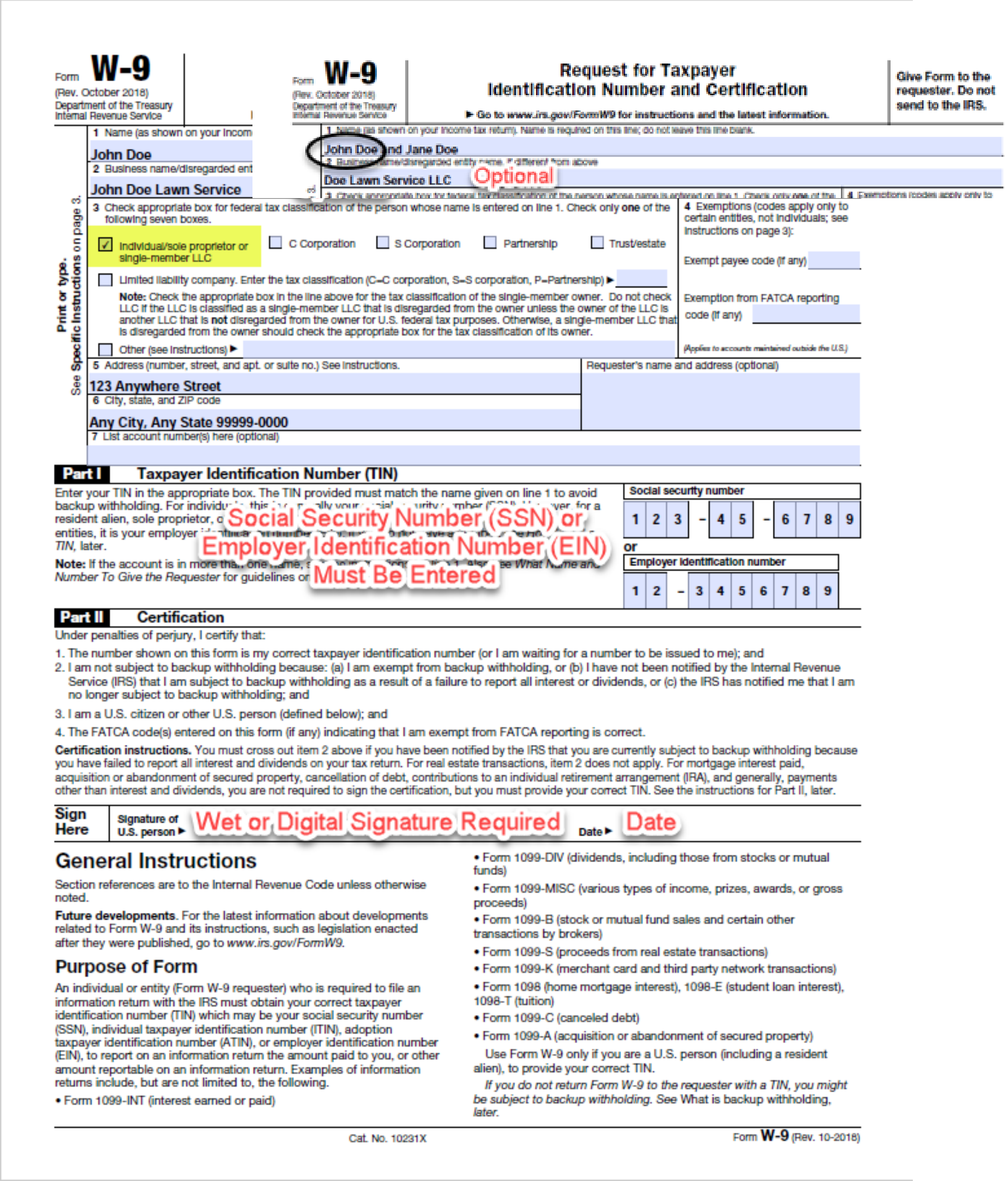
When the W-9 is Required to be Certified/Signed

- 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


Form **W-9** (Rev. October 2018) Department of the Treasury Internal Revenue Service

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.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
John Doe and Jane Doe

2 Business name/disregarded entity name, if different from above
Doe Lawn Service LLC — Optional

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☑ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶

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 is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ▶

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
Exempt payee code (if any)
Exemption from FATCA reporting code (if any)
(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.
123 Anywhere Street

Requester's name and address (optional)

6 City, state, and ZIP code
Any City, Any State 99999-0000

7 List account number(s) here (optional)

Print or type. See Specific Instructions on page 3.

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see How to get a TIN, later.

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

Social Security Number (SSN) or Employer Identification Number (EIN) Must Be Entered

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

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

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

Sign Here Signature of U.S. person ▶ Wet or Digital Signature Required Date ▶ Date

General Instructions

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

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

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 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, later.

Cat. No. 10231X Form **W-9** (Rev. 10-2018)

Individual/Sole Proprietorship/Single-Member LLC

IRS Guidelines

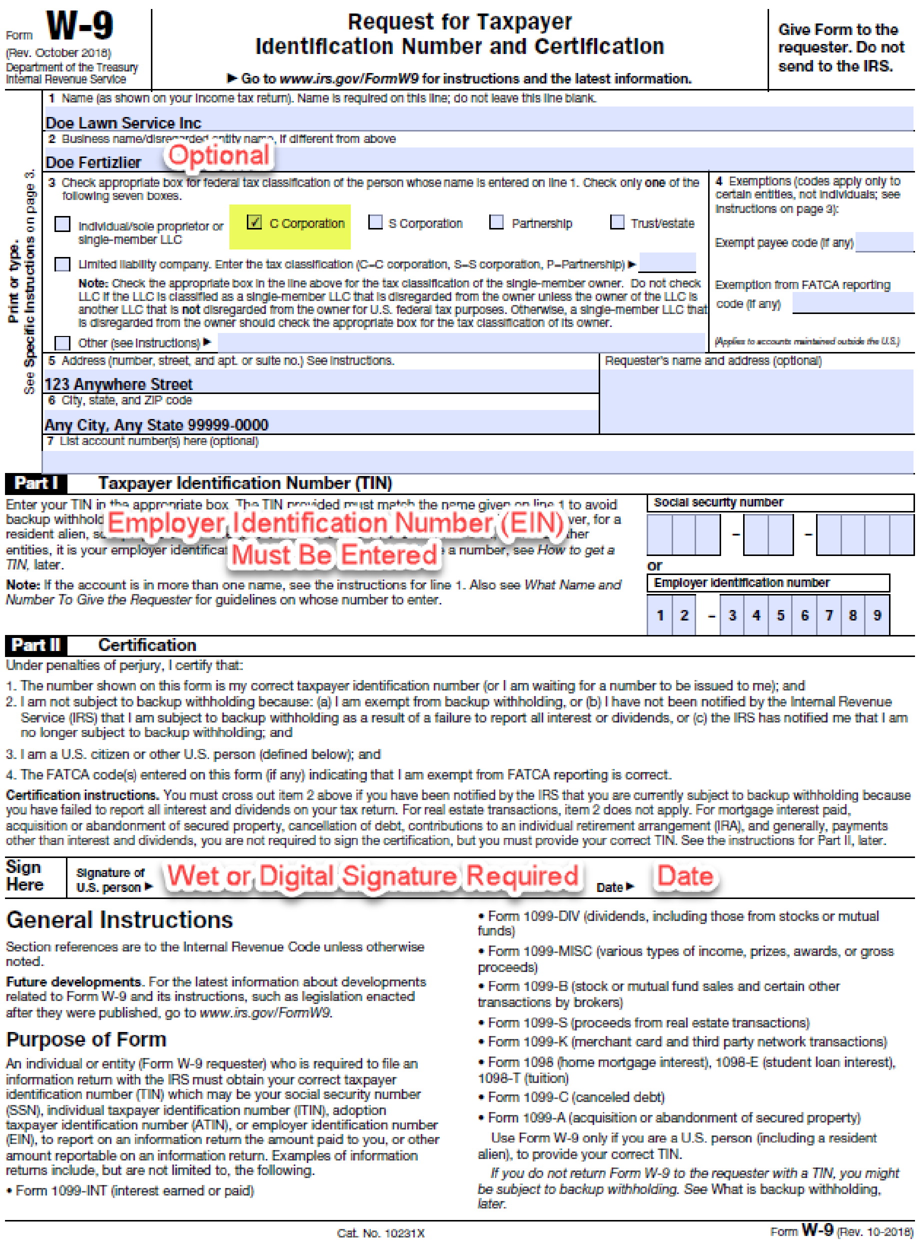
- A sole proprietor (Individual/Single-Member LLC) must always use his/her individual name as the legal name of the business for IRS purposes.
- Disregarded Entity/DBA may be entered if the invoice is in a name different than the legal name on Line 1.
- IRS TIN MATCH / NAME CONTROL:
  - The hyphen (-) 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)*

Biggest Mistakes Vendors Make

- 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?)*
- 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
Internal Revenue Service

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.

Print or type. See **Specific Instructions** on page 3.

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 entity name, if different from above
Doe Fertizlier — Optional

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☑ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ►

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 is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ►

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
Exempt payee code (if any)
Exemption from FATCA reporting code (if any)
(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.
123 Anywhere Street

Requester's name and address (optional)

6 City, state, and ZIP code
Any City, Any State 99999-0000

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN,* later.

Employer Identification Number (EIN) Must Be Entered

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

Social security number
or
Employer identification number
1 2 – 3 4 5 6 7 8 9

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

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

Sign Here Signature of U.S. person ► Wet or Digital Signature Required Date ► Date

General Instructions

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

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

Purpose of Form

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- 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, later.

Cat. No. 10231X Form **W-9** (Rev. 10-2018)

C Corporation

Putting the AP in hAPpy®

IRS Guidelines

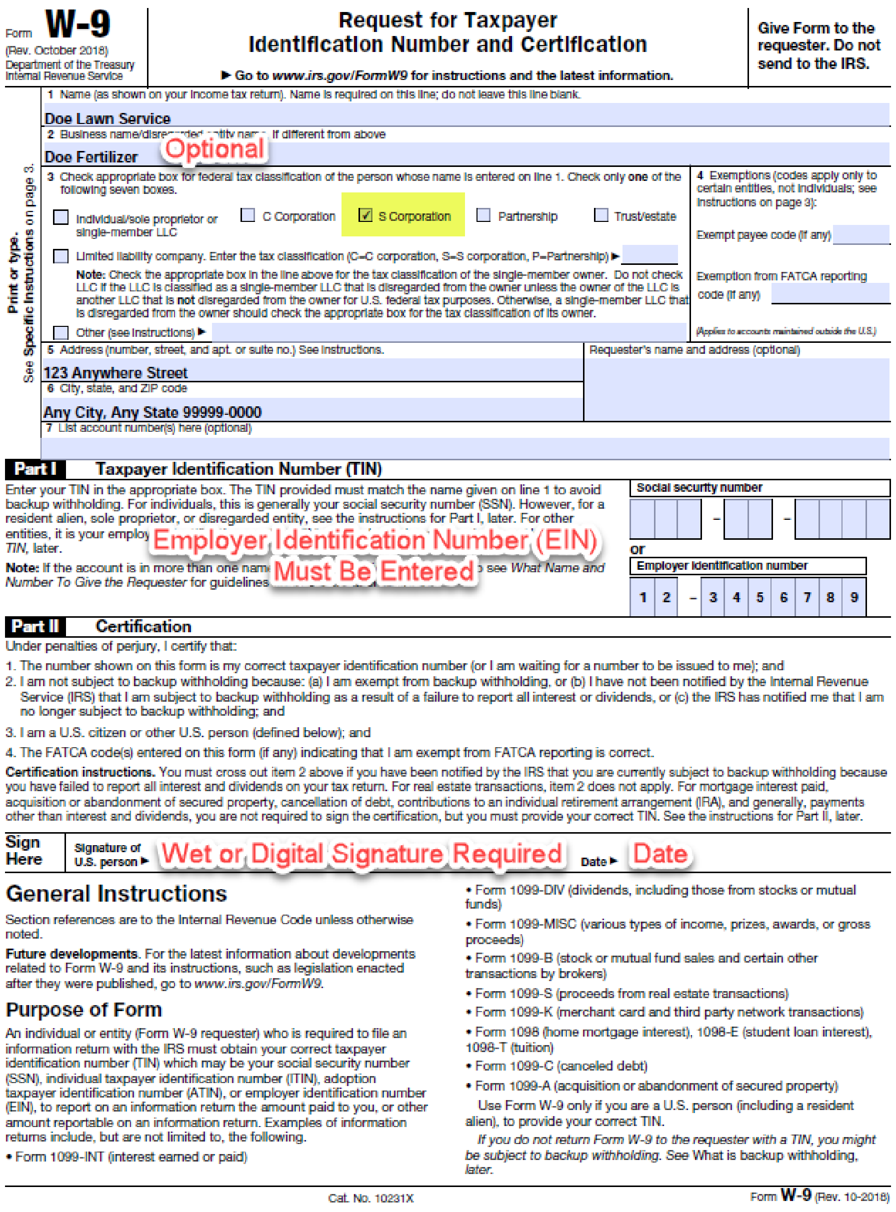
- Corporations are legal entities that are separate and distinct from its owners.
- Exempt Payee Code: 5 *(not required to be entered)*
- IRS TIN Match / NAME CONTROL:
  - First four significant characters of the corporate name.
  - If the first word is "The," disregard it unless it is followed by only 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)*

Biggest Mistakes Vendors Make

- 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
Internal Revenue Service

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.

Print or type. See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
Doe Lawn Service

2 Business name/disregarded entity name, if different from above
Doe Fertilizer Optional

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.
☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☑ S Corporation ☐ Partnership ☐ Trust/estate
☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶
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 is disregarded from the owner should check the appropriate box for the tax classification of its owner.
☐ Other (see instructions) ▶

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
Exempt payee code (if any)
Exemption from FATCA reporting code (if any)
(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.
123 Anywhere Street
Requester's name and address (optional)

6 City, state, and ZIP code
Any City, Any State 99999-0000

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employ… *TIN*, later.

Note: If the account is in more than one nam… see *What Name and Number To Give the Requester* for guidelines…

Employer Identification Number (EIN) Must Be Entered

Social security number

or

Employer identification number
1 2 – 3 4 5 6 7 8 9

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

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

Sign Here Signature of U.S. person ▶ Wet or Digital Signature Required Date ▶ Date

General Instructions

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

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

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 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, *later.*

Cat. No. 10231X Form **W-9** (Rev. 10-2018)

S Corporation

Putting the AP in hAPpy®

IRS Guidelines

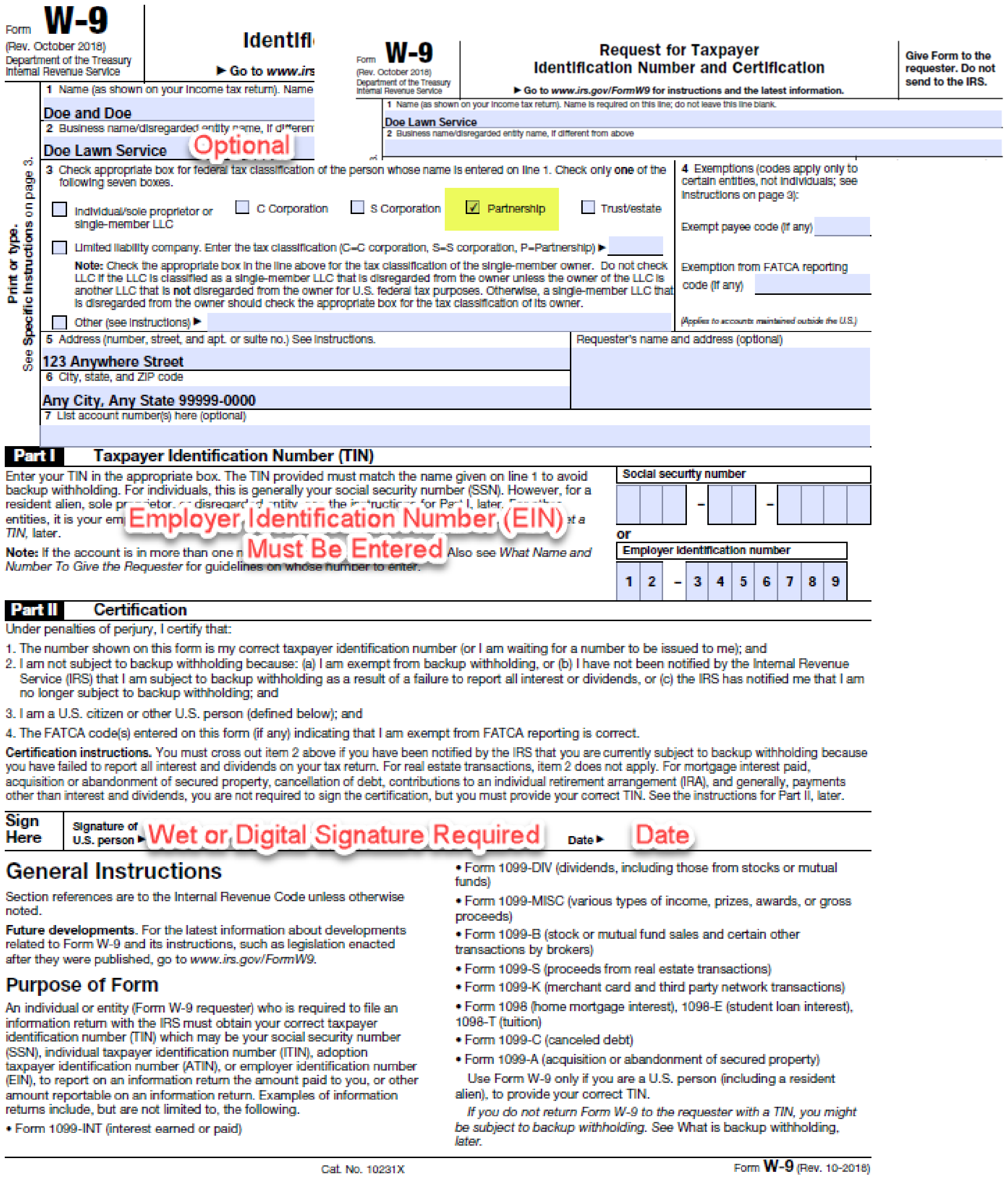
- S corporations are entities that elect to pass income, losses, deductions, and credits through to their shareholders for federal tax purposes.
- IRS TIN Match / Name Control:
  - First four significant characters of the corporate name
  - If the first word is “The,” disregard it unless it is followed 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)*

Biggest Mistakes Vendors Make

- 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
Internal Revenue Service

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.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
Doe and Doe
2 Business name/disregarded entity name, if different from above
Doe Lawn Service — Optional
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.
☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☑ Partnership ☐ Trust/estate
☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶
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 is disregarded from the owner should check the appropriate box for the tax classification of its owner.
☐ Other (see instructions) ▶
4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
Exempt payee code (if any)
Exemption from FATCA reporting code (if any)
(Applies to accounts maintained outside the U.S.)
5 Address (number, street, and apt. or suite no.) See instructions.
123 Anywhere Street
Requester's name and address (optional)
6 City, state, and ZIP code
Any City, Any State 99999-0000
7 List account number(s) here (optional)

Print or type. See Specific Instructions on page 3.

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see How to get a TIN, later.

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

Employer Identification Number (EIN) Must Be Entered

Social security number
or
Employer identification number
1 2 – 3 4 5 6 7 8 9

Part II Certification

Under penalties of perjury, I certify that:
1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

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

Sign Here — Signature of U.S. person ▶ Wet or Digital Signature Required — Date ▶ Date

General Instructions

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

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

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 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, later.

Cat. No. 10231X Form **W-9** (Rev. 10-2018)

Partnership

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)*

Biggest Mistakes Vendors Make

- 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 Internal Revenue Service

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.

Print or type. See **Specific Instructions** on page 3.

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

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☑ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶

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 is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ▶

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from FATCA reporting code (if any)

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.
123 Anywhere Street

Requester's name and address (optional)

6 City, state, and ZIP code
Any City, Any State 99999-0000

7 List account number(s) here (optional)

Part I **Taxpayer Identification Number (TIN)**

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see How to get a *TIN*, later.

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

Employer Identification Number (EIN) Must Be Entered

Social security number: [ ][ ][ ] – [ ][ ] – [ ][ ][ ][ ]

or

Employer identification number: 1 2 – 3 4 5 6 7 8 9

Part II **Certification**

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

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

Sign Here Signature of U.S. person ▶ Wet or Digital Signature Required Date ▶ Date

General Instructions

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

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

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 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, *later.*

Cat. No. 10231X Form **W-9** (Rev. 10-2018)

Trust/Estate

Putting the AP in hAPpy®

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 last name.
    - 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

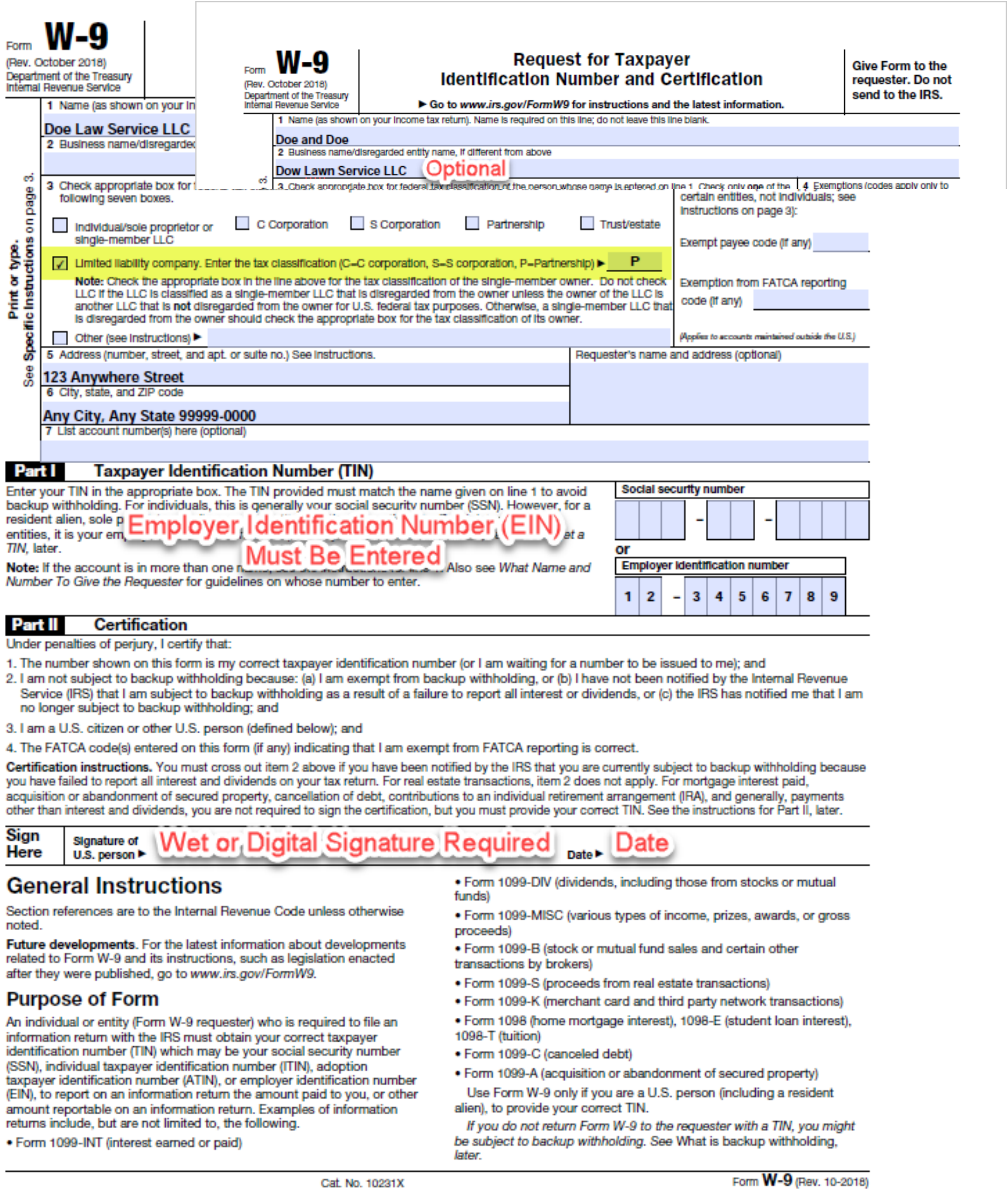
Best Practices

- 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)*

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)*

Biggest Mistakes Vendors Make

- 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)*

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

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.

Print or type. See Specific Instructions on page 3.

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

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☑ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ C

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 is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ▶

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
Exempt payee code (if any)
Exemption from FATCA reporting code (if any)
(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.
123 Anywhere Street

Requester's name and address (optional)

6 City, state, and ZIP code
Any City, Any State 99999-0000

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole pro… entities, it is your empl… *TIN*, later.

Note: If the account is in more than one na… also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Employer Identification Number (EIN) Must Be Entered

Social security number
– –

or

Employer identification number
1 2 – 3 4 5 6 7 8 9

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

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

Sign Here Signature of U.S. person ▶ Wet or Digital Signature Required Date ▶ Date

General Instructions

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

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

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 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, *later.*

Cat. No. 10231X Form **W-9** (Rev. 10-2018)

LLC – C Corporation

Debra R Richardson, LLC
Putting the AP in hAPpy®
Empowering Accounts Payable Teams to Protect the Vendor Master File From Fraud

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)*

Biggest Mistakes Vendors Make

- 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)*

LLC – S Corporation

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

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.

Print or type. See **Specific Instructions** on page 3.

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

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☑ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ S

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 is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ▶

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from FATCA reporting code (if any)

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.
123 Anywhere Street

Requester's name and address (optional)

6 City, state, and ZIP code
Any City, Any State 99999-0000

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole pro … entities, it is your empl … a *TIN*, later.

Employer Identification Number (EIN) Must Be Entered

Note: If the account is in more than one na … so see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

☐☐☐ – ☐☐ – ☐☐☐☐

or

Employer identification number

1 2 – 3 4 5 6 7 8 9

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

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

Sign Here Signature of U.S. person ▶ **Wet or Digital Signature Required** Date ▶ **Date**

General Instructions

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

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

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 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, *later.*

Cat. No. 10231X Form **W-9** (Rev. 10-2018)

IRS Guidelines

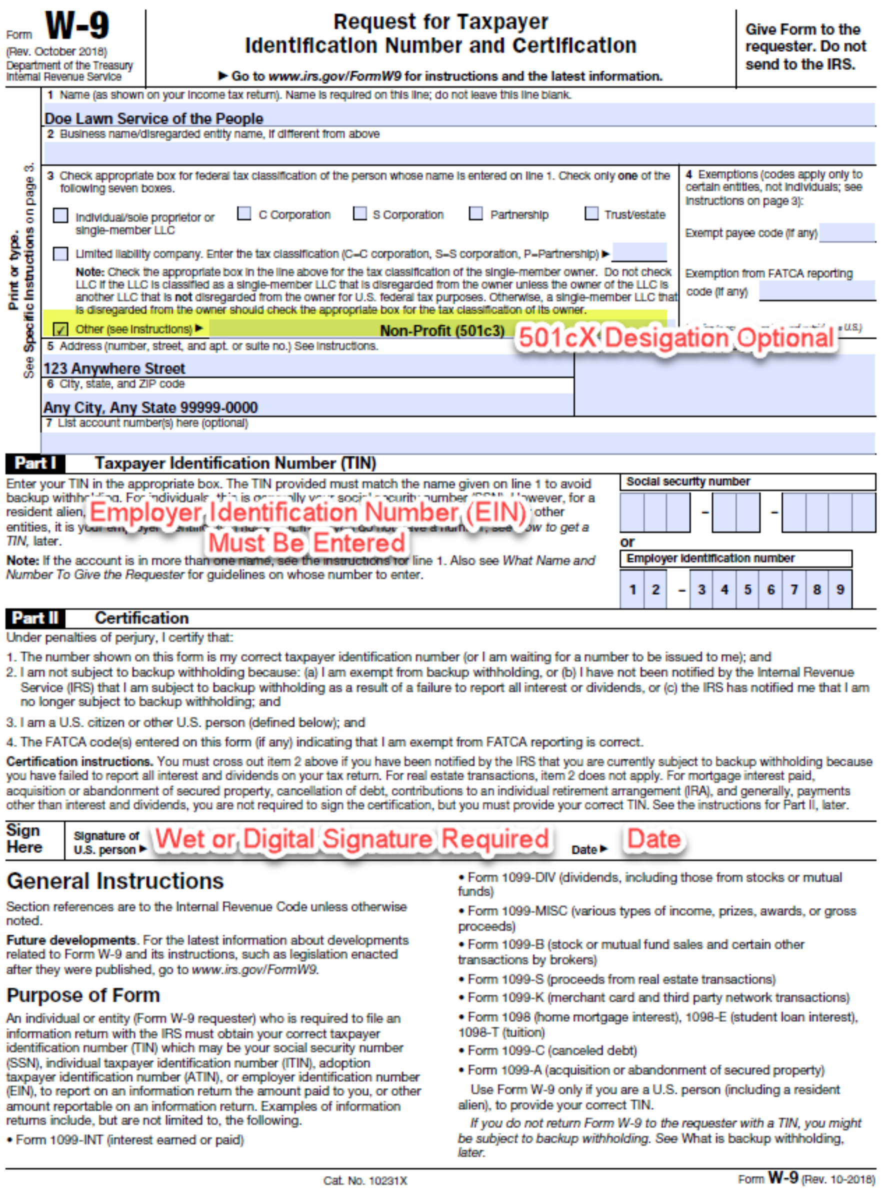
- A Limited Liability Company (LLC) is an entity created by state statute. This is a Limited Liability Company (LLC) that has elected to be taxed as a S corporation.
  - Limited Liability Company (LLC) should not be selected if the LLC is classified as a single-member LLC that is disregarded from the 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 Internal Revenue Service

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.

Print or type. See **Specific Instructions** on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

Doe Lawn Service of the People

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ►

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 is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☑ Other (see instructions) ► Non-Profit (501c3)

501cX Desigation Optional

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from FATCA reporting code (if any)

5 Address (number, street, and apt. or suite no.) See instructions.

123 Anywhere Street

6 City, state, and ZIP code

Any City, Any State 99999-0000

7 List account number(s) here (optional)

Part I **Taxpayer Identification Number (TIN)**

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, ... other entities, it is your employer identification number ... *TIN*, later.

Employer Identification Number (EIN) Must Be Entered

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

Social security number

or

Employer identification number

1 2 – 3 4 5 6 7 8 9

Part II **Certification**

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

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

Sign Here Signature of U.S. person ► Wet or Digital Signature Required Date ► Date

General Instructions

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

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

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 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, *later.*

Cat. No. 10231X Form **W-9** (Rev. 10-2018)

Other (Non-Profit)

IRS Guidelines

- 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*)

Biggest Mistakes Vendors Make

- 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

Send These W-9's Back to Your Vendor For Correction

When The W-9 Is the Wrong Version

When the Vendor Provides Both an EIN and an SSN

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

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

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.

Print or type. See Specific Instructions on page 3.

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

2 Business name/disregarded entity name, if different from above
ENTER THE COMPANY NAME ON INVOICES (IF DIFFERENT THAN LINE 1)

3 Check a[illegible] Check only **one** of the following[illegible]

Select Correct Tax Classification

☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶

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 is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ▶

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
Exempt payee code (if any)
Exemption from FATCA reporting code (if any)
(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.
ENTER YOUR STREET ADDRESS

Requester's name and address (optional)

6 City, state, and ZIP code
ENTER YOUR CITY, STATE AND ZIP CODE

7 List account number(s) here (optional)

Part I **Taxpayer Identification Number (TIN)**

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a [illegible]

Enter Social Security Number (SSN) or Employer Identification Number (EIN)

Social security number

1 2 3 – 4 5 – 6 7 8 9

or

Employer identification number

1 2 – 3 4 5 6 7 8 9

Part II **Certification**

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

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

Sign Here Signature of U.S. person ▶ **Wet or Digital Signature** Date ▶ **Enter Date**

General Instructions

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

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

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 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, *later.*

Cat. No. 10231X Form **W-9** (Rev. 10-2018)

Do Not Return to the IRS – Return to your Buyer

IRS Form W-9 Non-Official Guidance*

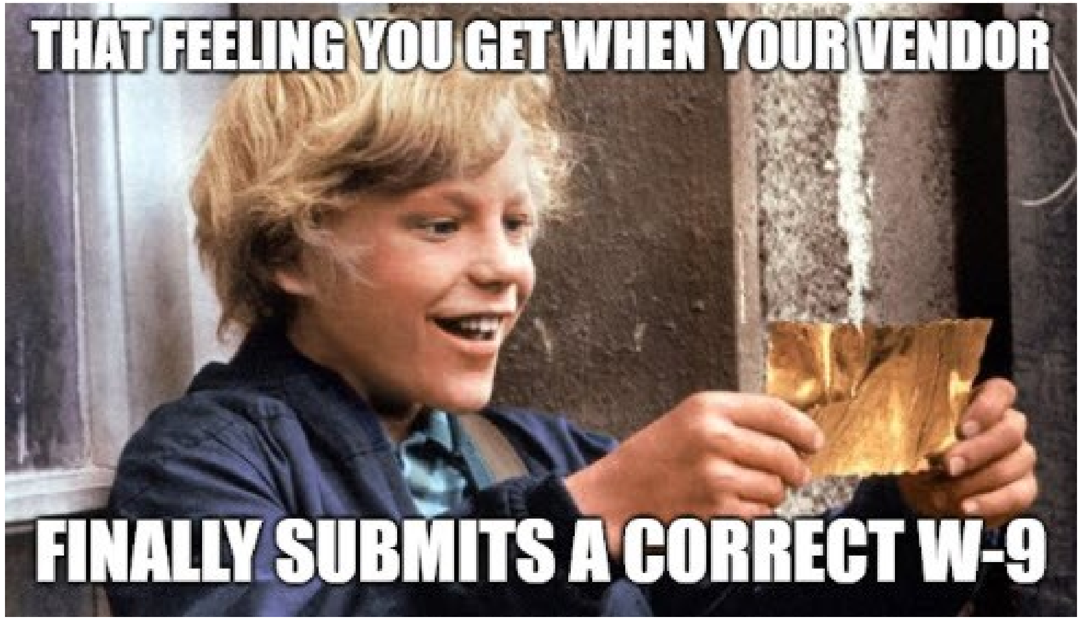
Putting the AP in hAPpy®

- If you are an Individual/Sole proprietor/Single Member LLC
  - Line 1: Enter YOUR FULL NAME *(same as entered on 1040/1040A/1040EZ)*
  - Line 2: Enter the NAME ON INVOICE *(if different)*
  - Line 3: Check the box for INDIVIDUAL/SOLE PROPRIETOR/SINGLE-MEMBER LLC
  - 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 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 NAME ON 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 NAME ON 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

**Not intended for legal or tax advice. Please consult your tax professional or the Internal Revenue Service (IRS) for assistance in completing the IRS W-9 form as needed*


THAT FEELING YOU GET WHEN YOUR VENDOR
FINALLY SUBMITS A CORRECT W-9

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

APINHAPPY

- Get Validated and Complete W-9s
- Manage W-9 Forms Centrally & Determine 1099 Reportability
- Member Portal with 150 W-9 FAQs

Vendor Team Resources
Vendor Team Training Pass

Vendor One Rate. Whole Team. Training Solved.
Ask for a Complimentary Session – debra@debrarrichardson.com

Free
Consultation

Putting the *AP* in h*AP*py®

Free Resources:
www.debrarrichardson.com

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

Vendor Team Training Pass:

- Weekly Thursday Live **Training Sessions**
- 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)*

www.debrarrichardson.com/vendor-team-training

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Q&A

Your Turn!