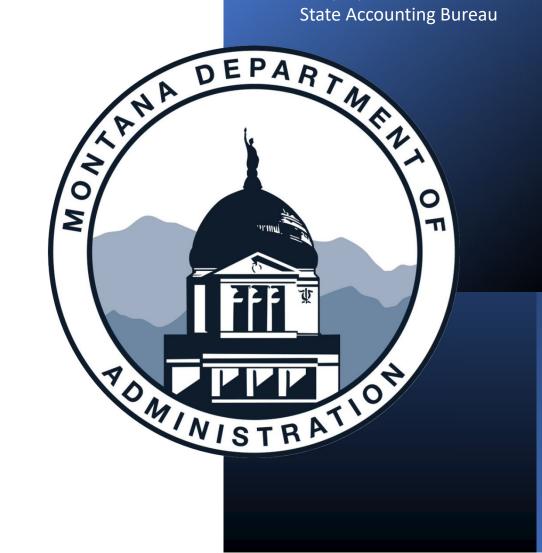
## 1099 Reporting:

Part 2 – Verifying the W9

**Daily Operations Section** State Accounting Bureau





- Only accept current W-9 forms provided by the IRS
- Make sure the supplier has provided either an SSN or an EIN, not both
- The supplier must choose one box on line 3
- The address provided on the W-9 should always be where tax information (1099-MISC/NEC) is sent to
- Signature and Date under penalty of perjury



w. October 2019) artiment of the Treasury arnal Revenue Service  ► Go to www.irs.gov/FormW9 for instructions and the latest	ation	Give Form to the requester. Do not send to the IRS.	
Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.   1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.   2 Susiness 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. Chec following seven boxes.   Includialization proprietor or   C Corporation   S Corporation   Partnership single-member LLC third tall ball your pompany. Enter the tax classification (C—C corporation, S—S corporation, P—Partnersh Note: Check the appropriate box in the line above for the tax classification of the single-member on the LLC if the LLC is classified as a single-member LLC that is not disregarded from the owner or U.S decidar tax purposes. Otherwise, a single is disregarded from the owner should check the appropriate box for the tax classification of its owner.	id Social security number to be issued to me; have not been notified by it dividends, or (c) the IRS ha lis correct.	ions (codes apply only to titles, not individuals; see as on page 3); and a continual of the U.S.)  from FATCA reporting (representation of the U.S.)  (optional)  bor  on number  as notified me that I am	Instructions for the Requester of Form W-9

DAILY OPERATIONS SECTION | STATE ACCOUNTING BUREAU (SAB)



	Form W-9 (Rev. October 2018) Department of the Treasur, Internal Revenue Service 1 Name (as sho	Request for Taxpayer Identification Number and Certif  So to www.irs.gov/FormW9 for instructions and the late we on your income tax return). Name is required on this line; do not leave this line blant	est information.	Give Form to the requester. Do not send to the IRS.				
	2 Business nam LEAVE B	BUSINESS NAME HERE  2 Business name/disregarded entity name, if different from above LEAVE BLANK						
	following seve	sole proprietor or C Corporation S Corporation Partnership	Trust/estate	Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):				
	Limited liab	billy company. Enter the tax classification $(0-C)$ corporation, $S-S$ corporation, $P-P$ and $C$ the appropriate box in the line above for the tax classification of the single-member. LLC that is disregarded from the owner unless the CD tax baselines as a single-member LLC that is disregarded from the owner unless the CD tax is net disregarded from the owner unless the CD tax is net disregarded from the owner for $U.S$ . federal tax purposes. Otherwise, a side of from the owner should check the appropriate box to the tax classification of its or	owner. Do not check owner of the LLC is ngle-member LLC that	Exempt payee code (if any)  Exemption from FATCA reporting code (if any)				
CORRECT/VALID	Octob (500)	instructions) ► ber, street, and apt. or suite no.) See instructions.	Requester's name	(Applies to accounts maintained outside the U.S.) and address (optional)				
W-9	6 City, state, an							
	Ent Taxp Enter your TIN in the backup withholding. I resident alien, sole pr	payer Identification Number (TIN) Only provide on: TIN Providing to appropriate box. The TIN provided must match the name given on line 1 to a for inclind/duals, this is generally your social security number (SSN). However, operietor, or diseagarded entity, see the instructions for Part I, later. For other sloyer identification number (EIN), if you do not have a number, see How to give	void Social sec	N-9 hreidd surity number				
	Note: If the account i	s in more than one name, see the instructions for line 1. Also see What Name Requester for guidelines on whose number to enter.	e and Employer	- Identification number				
	Under penalties of pe 1. The number shown 2. I am not subject to Service (IRS) that I no longer subject to 3. I am a U.S. citizen 4. The FATCA code(s Certification instruction you have failed to repo	on this form is my correct taxpayer identification number (or I am waiting fo backup withholding because: (a) I am exempt from backup withholding, or I am subject to backup withholding as a result of a failure to report all interes to backup withholding; and or other U.S. person (defined below); and externed on this form (if any) indicating that I am exempt from FATCA report ons. You must cross out item 2 above if you have been notified by the IRS that it all interest and dividends on your tax return. For real estate transactions, lemb	b) I have not been not or dividends, or (c) ing is correct. you are currently sub 2 does not apply. For	otified by the Internal Revenue the IRS has notified me that I am ject to backup withholding because or mortgage interest paid,				
	other than interest and	ment of secured property, cancellation of debt, contributions to an inclividual re- dividends, you are not required to sign the certification, but you must provide y						
	Sign Signature Here U.S. perso		Date ► MUST B	E DATED TO BE VALID				



	PERSON 2 Business nam LEAVE B	► Go to www.irs.gov/FormW9 for instructions and the late win on your income tax return). Name is required on this line; do not leave this line blank VAL NAME addiseguarded entity name. If different from above BLANK	est information.	Give Form to the requester. Do not send to the IRS.		
	office appropriate in the control of	sole proprietor or C Corporation S Corporation Partnership	□ Trust/estate Exemple riship) ► Exemple code (in the LLC is gile-member LLC that is code (in the LLC is the code (in the LLC	s accounts maintained outside the (I.S.)		
CORRECT/VALID	6 City, state, and	d ZIP code umber(s) here (optional)				
W-9	Enter your TIN in the a backup withholding. F resident alien, sole pre entities, it is your emp TIN, later. Note: If the account is	payer Identification Number (TIN) appropriate box. The TIN provided must match the name given on line 1 to a ro-individuals, this is generally your social security number (SSN). However, operietor, or disapproded entity, see the instructions for Part I, later. For other loyer identification number (EIN), if you do not have a number, see How to g is in more than one name, see the instructions for line 1. Also see What Name Requester for guidelines on whose number to enter.	for a or a			
		ification				
	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 dividencis on your tax return. For real estate transactions, Item 2 does not apply, for mortgage interest paid, acquisition or abundoment or 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 Signature of U.S. person		Date ► MUST BE DA	ATED TO BE VALID		



	(Rev. O Departm Internal	W-9 ctober 2018) nent of the Treasury Revenue Service		Identific	Request for ation Numbe	r and Certifi			Give Form to the requester. Do not send to the IRS.
		Persoal Name  Business name/disregarded entity name, if different from above  Business name, if different from above  Business name, if different from above  Business name, if different from							
	Print or type. Specific Instructions	single-member LLC  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 for U.S. Ledent its 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) ►  7 Address (number, steed, and apt, or suite no.) See instructions.  Requester's name and address optional)				from FATCA reporting ) unto mentained outside the U.S.;			
WRONG/INVALID W-9		6 City, state, and	nber(s) here (option	,	er (TIN) PROVIDING	TWO TEX IS DAVAL			
3	Enter y backup resider entities TIN, Ia Note:	ter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid color with a security number (SSN). However, for a sident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other till your employer identification number (EIN). If you do not have a number, see How to get a V, later.  Yet if the account is in more than one name, see the instructions for line 1. Also see What Name and mitter To Give the Requester for guidelines on whose number to enter.							
	Part II Certification Under penalties of perjury, I certify that:  1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and 2. I am not subject to backup withholding because; (a) I am exempt from backup withholding, or (b) I have not been notified by the internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and								
	3. I am a U.S. citizen or other U.S. person (defined below); and 4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.  Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and cividencis 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 cividencis, you are not required to sign the certification, but you must provide your corrections for Part II, later.								
	Sign Here	Signature of U.S. person	•				Date ►		



## Thank you for watching!

Questions? Please <u>open a Case – SAB</u> in ServiceNow or call 406-444-3092

DAILY OPERATIONS SECTION | STATE ACCOUNTING BUREAU (SAB)