

## Is it correct?

Fields with an asterisk (\*) are required.

- \* **1.** Name of company as recognized by the IRS. *Must not leave blank.*
- 2.** Optional line for DBA (Doing Business As)
- \* **3.** Only **one** check box allowed. If LLC is marked, the tax classification must be indicated at the end of the line.
- 4.** Most often left blank. Only vendors with headquarters registered in foreign countries will complete this section.
- \* **5 & 6.** Correct mailing address for tax documents. (Purchase Order mailing address and Payment remit address should be included on the New Vendor Change form.)
- \* **Part I -** Only **one** Tax ID. Do not accept if both SS# & Employer ID fields are completed.
- \* Vendor signature & recent date (within the past year)

## Vendors must complete the W-9

<p>Form <b>W-9</b> (Rev. October 2014) Department of the Treasury Internal Revenue Service</p>	<p><b>Request for Taxpayer Identification Number and Certification</b></p> <p>▶ Go to <a href="http://www.irs.gov/FormW9">www.irs.gov/FormW9</a> for instructions and the latest information.</p>	<p>Give Form to the requester. Do not send to the IRS.</p>																													
<p><b>1</b> Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.</p>																															
<p><b>2</b> Business name/disregarded entity name, if different from above</p>																															
<p><b>3</b> 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.</p> <p><input type="checkbox"/> Individual sole proprietor or single-member LLC</p> <p><input type="checkbox"/> C Corporation</p> <p><input type="checkbox"/> S Corporation</p> <p><input type="checkbox"/> Partnership</p> <p><input type="checkbox"/> Trust/estate</p> <p><input type="checkbox"/> Limited liability company. Enter the tax classification (C-C corporation, S-S corporation, P-Partnership) <span style="border: 1px solid black; padding: 2px;"> </span></p> <p><small>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.</small></p> <p><input type="checkbox"/> Other (see instructions) ▶</p>	<p><b>4</b> Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):</p> <p>Exempt payee code (if any) _____</p> <p>Exemption from FATCA reporting code (if any) _____</p> <p><small>(Applies to accounts established outside the U.S.)</small></p>																														
<p><b>5</b> Address (number, street, and apt. or suite no.) See instructions.</p>																															
<p><b>6</b> City, state, and ZIP code</p>		<p>Requester's name and address (optional)</p>																													
<p><b>7</b> List account number(s) here (optional)</p>																															
<p><b>Part I Taxpayer Identification Number (TIN)</b></p> <p>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 <i>How to get a TIN</i>, later.</p> <p><small>Note: If the account is in more than one name, see the instructions for line 1. Also see <i>What Name and Number To Give the Requester</i> for guidelines on whose number to enter.</small></p>																															
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<p><b>Part II Certification</b></p> <p>Under penalties of perjury, I certify that:</p> <ol style="list-style-type: none"> <li>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</li> <li>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</li> <li>I am a U.S. citizen or other U.S. person (defined below); and</li> <li>The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.</li> </ol> <p><b>Certification instructions.</b> 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.</p>																															
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<p><b>General Instructions</b></p> <p>Section references are to the Internal Revenue Code unless otherwise noted.</p> <p><b>Future developments.</b> For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to <a href="http://www.irs.gov/FormW9">www.irs.gov/FormW9</a>.</p> <p><b>Purpose of Form</b></p> <p>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:</p> <ul style="list-style-type: none"> <li>• Form 1099-INT (interest earned or paid)</li> <li>• Form 1099-DIV (dividends, including those from stocks or mutual funds)</li> <li>• Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)</li> <li>• Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)</li> <li>• Form 1099-S (proceeds from real estate transactions)</li> <li>• Form 1099-K (merchant card and third party network transactions)</li> <li>• Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)</li> <li>• Form 1099-C (canceled debt)</li> <li>• Form 1099-A (acquisition or abandonment of secured property)</li> </ul> <p>Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.</p> <p><i>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.</i></p>																															
<p>Cat. No. 10221X <span style="float: right;">Form <b>W-9</b> (Rev. 10-2014)</span></p>																															

## Is it a 1099?

This is a two step test.

### 1. Review Tax Classification as identified in Field 3.

C-corp, S-corp, Trust/Estate, or "Other" vendor are NOT 1099 vendors. You can stop here and file your paperwork.

Individual, Partnership, or Limited Liability Company-(partnership) may be 1099 vendors. Go to step two.

### 2. Is the vendor providing a service or customized goods?

Examples: Clothing or cheer bows delivered with imprinting or to your specifications (custom colors, team names, etc.)

Restaurants	Hotels
Fieldtrips	Assembly events
Officials	Choreography
Rentals	Lawn/Laundry

**NO** - This purchase does not meet the 1099 requirement for service and you may stop and file your paperwork.

**YES** - This is a 1099 vendor. Complete a NEW Vendor/Change form and submit both forms to:

[icps-apvendors@jefferson.kyschools.us](mailto:icps-apvendors@jefferson.kyschools.us)

Include the MUNIS Vendor Number in the Vendor Name field in EPES.

If you have questions about W-9s or 1099s, please call Accounts Payable (Shoretel line 400-3760).

*"When in doubt, send it out."*

- IRS