

Form W-9 Compliance Procedures and Best Practices

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What is the W-9

- The title of Form W-9 is Request for Taxpayer Identification Number and Certification
- It's your one-stop shop for all the information you need to know about your payee
- Useful for 1099 purposes – and more

Form W-9

When it comes to 1099s, Form W-9 is your best friend

- It gathers everything you need to know about your
- Also helps reveal things you might not have been a



Introduction

To understand W-9s, and 1099 reporting in general, we need to “start at the start.”

Why do we issue 1099s to begin with?

Because the IRS tells us to. Yes*, but “why”?

(-Actually, it's in the law as written by Congress – not the IRS)*

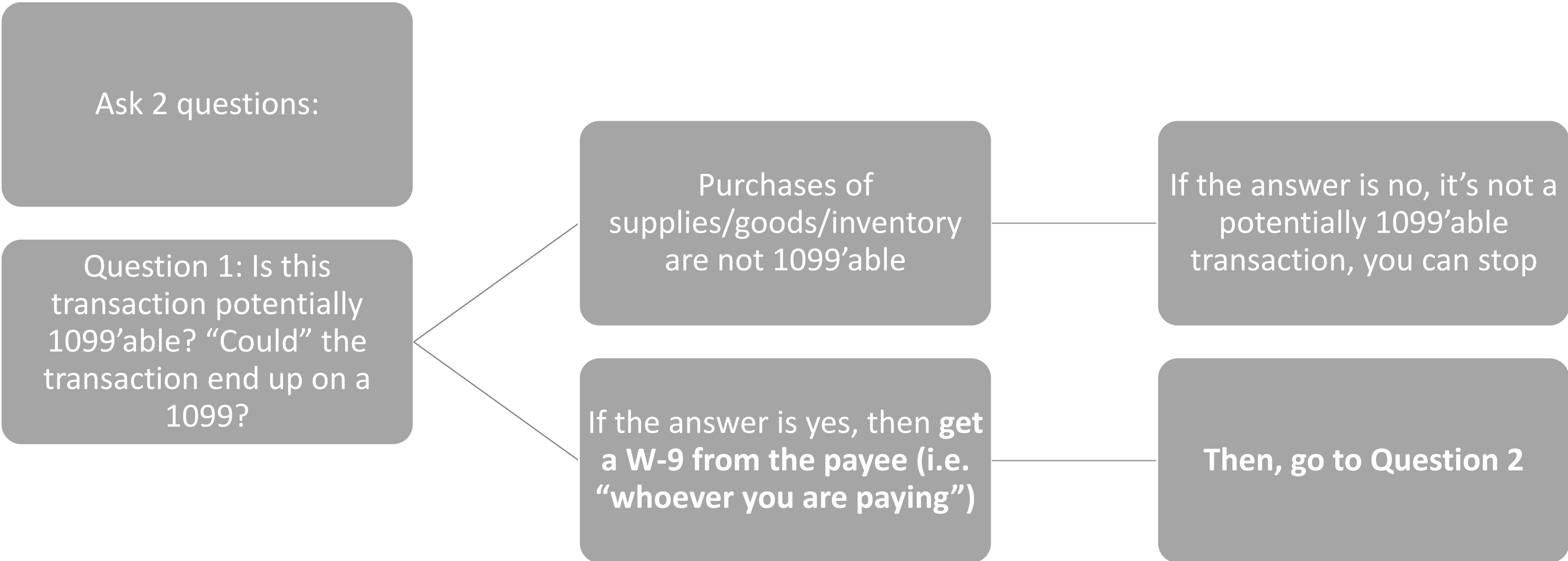
Introduction

- Form 1099 reporting helps the IRS with tax compliance
- When you file a 1099 with the IRS, whatever you put on that form goes into the recipient's account in the IRS's computers
- The computers then watch the tax return of the recipient, to make sure they're reporting their income honestly

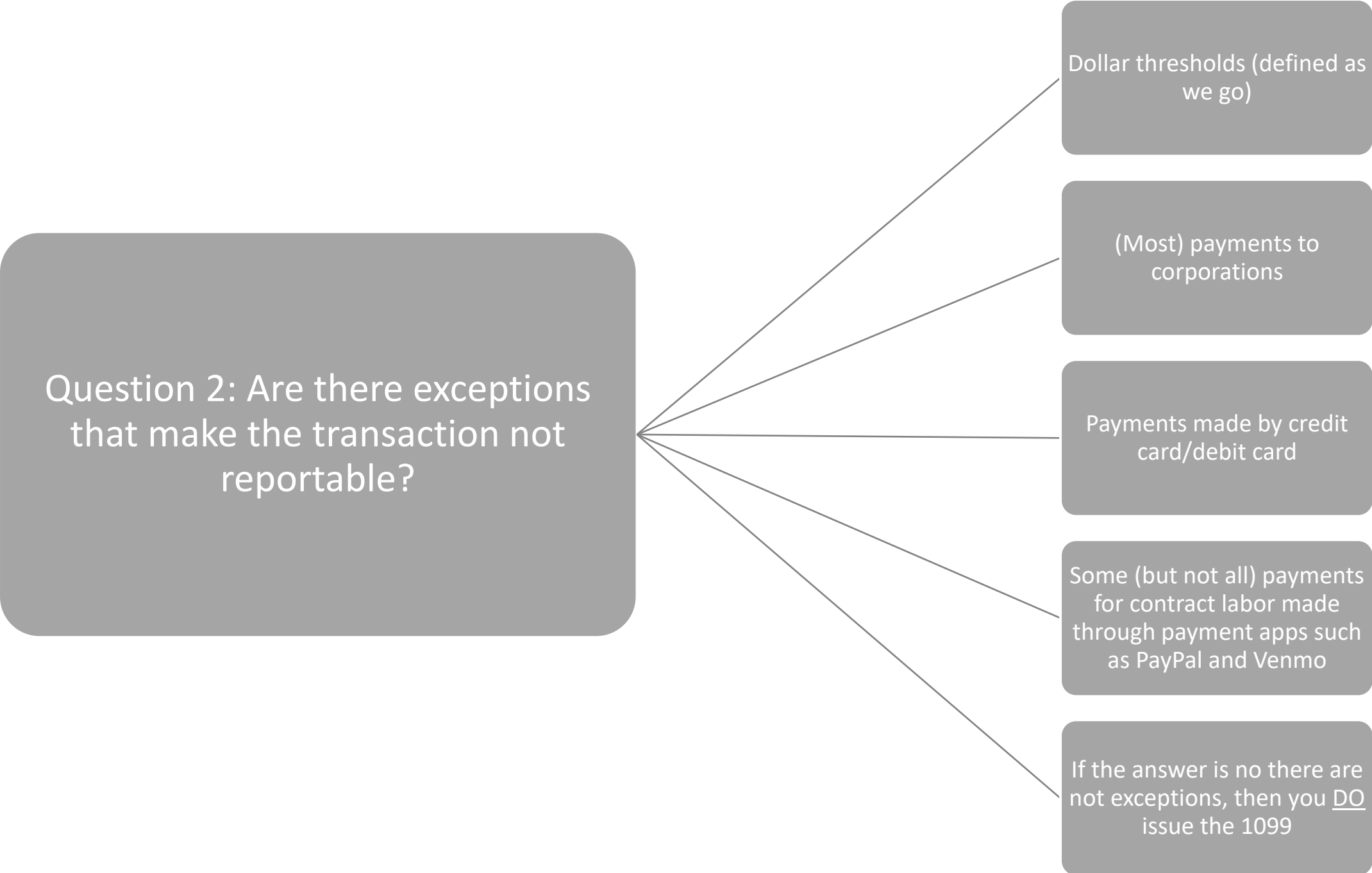
Introduction

- What type of payment goes on a 1099?
- Start with this: if it's taxable to the payee, it might be 1099'able.
- Usually, a payment is reportable because it's taxable.
- Sometimes, payments are taxable, but not reportable.
 - Purchasing supplies or inventory.
- Sometimes, payments are reportable, but possibly not taxable.
 - For example, gross proceeds paid to attorneys, reported in box 10 of the Form 1099-MISC.
 - You report the full payment amount to the attorney; it's up to them to determine (and properly report) the taxable amount on their side.

Decision Tree for 1099s



Decision Tree for 1099s



Introduction

- So, if the answer to question 1 is yes, it could end up on a 1099, **then get a W-9 from the payee.**
- What about other types of payments?
 - Technically no “requirement” to get a W-9 but it’s a best practice.

Now ... To the W-9

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W-9

- With that introduction under our belts, let's look at the W-9
- Some up-front trivia: did you know, the W-9 often doesn't need to be signed?
 - Only certain situations require a signature – see next slide

Form W-9

If paying

- Bank-deposit Interest (1099-INT)
- Dividends (1099-DIV)
- Gross broker proceeds (1099-B)
- Original Issue Discount (1099-OID)

Or

- In a first B-notice situation

Then:

- The payee must certify (i.e. “sign”) under penalties of perjury that the TIN they've provided is correct. See next slide.

Form W-9

- The payee must certify under penalties of perjury that their TIN is valid, in the situations listed on the prior slide.

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

- If you backu

you do must

Form W-9

- Other types of payments do not require a signature.
 - Contract labor, rent, etc. – if it wasn't listed two slides ago, you do NOT need a signed W-9
 - The contractor might sign the form anyway, but there's no "requirement" for them to do so
 - Basically, almost any type of payment on a 1099-NEC and 1099-MISC **does not** require signature

More Up-Front Matters: Corporations

- Do you need to gather a W-9 when you know an exception applies? (This would be question 2 on our decision tree from earlier.)
- The Regulations allow for the “eyeball test” (that is literally what it’s called) for entities whose name clearly indicates that an exception applies. (See next slide)

The Eyeball Test

The Regulations allow what's called the "eyeball test." Allows you to avoid soliciting a W-9 if your payee is clearly exempt from 1099 reporting, based on its name. Examples:

- Clear indicators of corporate status:
 - Terms such as "incorporated; Inc.; P.C." in the name
 - Warnings on next slide
- Clear indicators of government status:
 - Veterans' Health Administration Hospital
 - Internal Revenue Service
 - State of Michigan
 - New York City, etc.
- Well known tax-exempt entities
 - American Red Cross
 - Easter Seals
 - Nature Conservancy, etc.
 - University of Michigan
 - University of Notre Dame, etc.

Corporations and the Eyeball Test

Your presenter recommends against using the “eyeball” test for corporate vendors.

- No corporate exemption for medical or legal services providers.
- Obtaining Form W-9 from corporate vendors helps you flush out foreign vendors.
- FATCA presumptions require documentation U.S. status for certain corporations and other entities to avoid 30% withholding and FATCA reporting.
- OK to use for government and maybe non-profit

Further Discussion

- The law, in Section 3406, says you must do backup withholding on any reportable payment for which you don't have the payee's taxpayer identification number
- Reportable payment = a payment that will end up on a 1099
- You pay a contractor \$100, and pay them no more the rest of the year – not reportable, no backup withholding obligation if you don't have their TIN
- You make a payment using your company credit card = not reportable by you on a 1099 – not reportable (by you), no backup withholding obligation if you don't have the payee's TIN

Further Discussion

- Where are we going with this?
- The W-9 protects you in situations where you need the payee's TIN to avoid backup withholding
- But what about if the payment isn't reportable?
- This gets back to our ongoing discussion: getting a W-9 is a best practice, even if you know you won't issue a 1099
- Your presenter can think of at least two good reasons to ALWAYS get W-9s from your vendors; see next slide

Further Discussion

Two reasons to get a W-9, even if you know the payment isn't reportable:

1. What if you end up needing to issue a 1099 in the future? Maybe you paid your contractor \$100 now, and then unexpectedly pay them \$500 later in the year. Suddenly you have a 1099 reporting obligation.
2. Due diligence. It is a best practice to always get W-9s and your presenter says "just do it!" The IRS also likes to see proper processes and procedures – helpful if you get audited or the IRS tries to assess penalties against you.

Foreign Vendors

- If paying a vendor that has indicators of foreign status (e.g., foreign address; not *per se* foreign corporate indicator, see below), vendor must sign certification attesting to U.S. status to overcome presumption of foreign status.
- EIN beginning with “98” also indicates probable foreign status.
 - Explore with your vendor whether they are U.S. or non-U.S.
- But note: “per se” indicators of foreign **corporate** status cannot be overcome.
 - Ag, PLC, SA, SE, others
 - These abbreviations tell you the vendor is a foreign corporation.
 - This rule is referred to as the “foreign corporation eyeball test.”
 - MUST treat these vendors as foreign.

Form W-9

Originals are not required:

- Electronic/scanned is okay, as are photocopies
- There are no requirements to re-solicit Forms W-9 from vendors for whom you have good information.
- There is not requirement to re-solicit for a new W-9 when the IRS updates the form version (such as they did in March of 2024)

Required to re-solicit W-9s only if:

- Vendor tells you information has changed
- IRS tells you information is unreliable
 - B Notice lists
 - Proposed penalty notices

Electronic Gathering

As said on the prior slide, you can get scanned copies, faxed, e-mailed, etc. – what about electronic gathering? This is what the IRS says in the instructions to the W-9:

Generally, the electronic system must:

- Ensure the information received is the information sent, and document all occasions of user access that result in the submission;
- Make reasonably certain that the person accessing the system and submitting the form is the person identified on Form W-9, the investment advisor, or the introducing broker;
- Provide the same information as the paper Form W-9;
- Be able to supply a hard copy of the electronic Form W-9 if the IRS requests it; and
- Require as the final entry in the submission an electronic signature by the payee whose name is on Form W-9 that authenticates and verifies the submission. The electronic signature must be under penalties of perjury, and the perjury statement must contain the language of the paper Form W-9.
 - (This is only applicable if the W-9 is required to be signed to begin with; not applicable for things such as contract labor)

Line-by-Line Through the W-9

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W-9, Lines 1 and 2

Lines 1 and 2:

- Line 1 is the name of the beneficial owner of the payment
 - What is your presenter doing, throwing out these big words? See next slide.
- Line 2 is the “dba” name
 - Any business could have a dba and make an entry here
 - LLCs that are disregarded entities will put the LLC name here
 - Again, what is your presenter doing, throwing out another big, confusing term? Stay with us.

Beneficial Owner

- On the prior slide, we said line 1 should be the beneficial owner of the payment(s) you make.
- Put simply: who is going to report the income from your transaction(s) on a tax return?
- This will often be whoever is on the invoice ... but not always.

LLCs

- Oh those tricky LLCs
- LLCs can take on any tax status – and this makes W-9s and 1099s quite confusing
- Start with this:
 - LLCs with 1 owner are called “disregarded entities”
 - Interpret this literally – you “disregard” the existence of the “entity” (the LLC)
 - Therefore, the beneficial owner of your payment to the LLC is NOT the LLC – you disregard the LLC and look to the OWNER of the LLC.

LLCs

- Example: you pay That Guy as an I/T contractor. ChatGPT t
- That Guy has formed an LLC called That Guy, LLC.
- He has not made any elections to have this LLC taxed as a c

on the right.



LLCs

- That Guy, LLC, is a disregarded entity – one owner with no elections made for corporate taxation
 - You ignore the LLC – taxation is to the owner. In this case, that is That Guy himself.

LLCs

- Here is how lines 1 and 2 should be filled out.

Form W-9 (Rev. March 2024) 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.
Before you begin. For guidance related to the purpose of Form W-9, see <i>Purpose of Form</i> , below.		
1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)	That Guy	
2 Business name/disregarded entity name, if different from above.	That Guy, LLC	

LLCs

- Because reporting is to the owner of the LLC, and not to the LLC, this adds another layer of complication:
 - The taxpayer identification number (TIN) should be That Guy's TIN and NOT the TIN of the LLC
 - This will often be his SSN, but it could be an EIN **if the EIN is in his name personally**

LLCs

To recap:

- The LLC exists
- Can probably find it on the Secretary of State website
- The invoices are probably in the LLC name
- You're probably writing checks to the LLC or sending ACH payments to an LLC bank account
- **But line 1 might NOT be the LLC's name – meaning you would IGNORE the LLC for 1099 purposes**

LLCs and Setup

- This is somewhat easy to say, but how do you set up your systems?
- Your system needs to show who you're sending the payment to – meaning the LLC
- But the 1099 needs sent to the beneficial owner, not the LLC
- How you deal with this in your systems will vary depending on which system you use

Lines 1 and 2

- With other situations, lines 1 and 2 should be straightforward
- Line 1 will usually match your payee
- The payee might put something on line 2 as a dba name

1099s, Lines 1 and 2

- Common question: if the payee puts entries on both lines 1 and 2, how do you fill out the 1099?
- The 1099 can accommodate 2 lines for the name
 - So, use line 1 as the primary name on line 1 of the 1099
 - And put the line 2 name on line 2 of the 1099 – this is optional (line 1 is required)

Line 3a: Entity Types

“Entity” Crash Course

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

Individual/sole proprietor C corporation S corporation Partnership Trust/estate

LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership)

Note: Check the “LLC” box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

Other (see instructions)

“Entity” Crash Course

An accountant saying “okay guys, let’s talk about entities” is how you know the party is really getting cranked up.

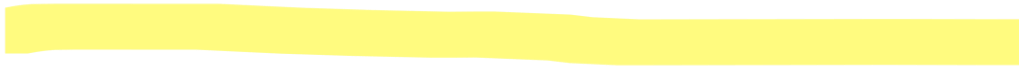
- (Image courtesy of free images in PowerPoint)



Individual/Sole Proprietor

- The individual/sole proprietor box is for payee's who are reporting the income off of your 1099 on their personal tax return
 - The terms basically mean the same thing
 - But if you're being pedantic: sole proprietor is the best term for 1099-NEC/contract labor, while "individual" is the best term for other types of 1099'able payments
 - The W-9 just says "individual/sole proprietor"
 - Remember, an LLC with 1 owner (who's a human) will also check this box
 - What if that 1 owner isn't a human? Stay tuned.

Corporations



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

Individual/sole proprietor C corporation S corporation Partnership Trust/estate

LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership)

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

Other (see instructions)

Corporations

- Corporation means an entity that has articles of incorporation
 - Not an LLC
- The tax world has two types of corporations: S-corporation and C-corporation
 - For almost all 1099 purposes, it doesn't matter if it's S- or C-: apply corporate treatment to the payee.
 - (It only matters if you're issuing Form 1099-B)

Corporations and LLCs

- LLCs rear their head again. Woo hoo!
- Earlier we looked at LLCs with 1 owner and how those are called disregarded entities.
- We looked at this from the perspective of a human as the owner.
- But corporations can own LLCs too.
- In that case, you're disregarding the LLC and looking to the corporate owner.

Corporations and LLCs

Form W-9
(Rev. March 2024)
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.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)
ABC, Inc.

2 Business name/disregarded entity name, if different from above.
XYZ, LLC

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.
 Individual/sole proprietor C corporation S corporation Partnership Trust/estate
 LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership)
Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead 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 Foreign Account Tax Compliance Act (FATCA) reporting code (if any)
(Applies to accounts maintained outside the United States.)

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions

5 Address (number, street, and apt. or suite no.). See instructions.
1234 Main St

6 City, state, and ZIP code
Springfield, IL 62345

7 List account number(s) here (optional)

Requester's name and address (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. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number
[] [] [] - [] [] [] [] [] [] [] []

or

Employer identification number
9 9 - 9 9 9 9 9 9 9 9

- Corporate owner on line 1
- Corporate owner's tax status on line 3a
- Corporate owner's EIN
- 1099 result: even though you're paying the LLC, apply corporate rules for determining if you issue a 1099.

Partnerships



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

Individual/sole proprietor C corporation S corporation Partnership Trust/estate

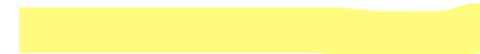
LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership)

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

Other (see instructions)

Partnerships

- A partnership is two or more people who are conducting business together without an entity
 - LLCs can be partnerships, but they will NOT check this box – this is for simple partnerships with no LLC or other structure
 - **You issue 1099s to partnerships**
 - W-9 should have the partnership name and EIN



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

Individual/sole proprietor C corporation S corporation Partnership Trust/estate

LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership)

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

Other (see instructions)

Trust/Estate

- Estates exist when someone dies – they are temporary
- Trusts can exist for various purposes, and require legal setup
- Either way: if a payment is otherwise 1099'able, **you will send a 1099 to the trust or estate**
 - There is no exception from reporting
- Often will see an EIN but it's possible to see SSNs here as well
 - This gets into complicated legal setup issues and sometimes state law issues

LLCs

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

Individual/sole proprietor C corporation S corporation Partnership Trust/estate

LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership)

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

Other (see instructions) _____

LLCs

- And now, LLCs – the moment you've all been waiting for
- LLCs can be:
 - Individual/sole proprietors
 - Partnerships
 - S-corps
 - C-corps

LLCs

- An LLC with 1 owner is called a disregarded entity, by default
 - We have already talked about this
 - If the owner is a human: individual/sole proprietor
 - If the owner is a corporation or some other entity: need info about that entity, and use that entity's tax status for 1099 purposes.

LLCs

- An LLC with 2 or more owners is treated as a partnership – for 1099 reporting, this means:
 - You'll see the LLC name on line 1
 - The LLC box will be marked, with a "P" written in the blank (see next slide)
 - You'll need the LLC's EIN
 - You issue 1099s to partnerships

LLCs as Partnerships

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

Individual/sole proprietor C corporation S corporation Partnership Trust/estate

LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) **P**

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

Other (see instructions) _____

LLCs as Corporations

- LLCs can choose to be taxed as corporations
- Even an LLC with 1 owner can choose to be taxed as a corporation
 - Our whole “disregarded entity” discussion was the **default** status – but the owner of the LLC can file paperwork to choose to be taxed as a corporation (i.e. not the “default”)
 - Same thing with LLCs with more than 1 owner: partnership is the default status, but the owners can choose to have the LLC taxed as a corporation.
- For the W-9: LLC name would be on line 1; LLC’s EIN
- For 1099s: apply the corporate rules

Line 3b

Line 3b

- Not a 1099 issue
- Businesses taxed as partnerships should get W-9s from its partners
- Receipt of a W-9 from a partner, with box 3b checked, is one of several signals that the business may need to file a Schedule K-2/K-3 with the entity tax return
 - This is definitely a “talk to the applicable party” situation

3b If on line 3a you checked “Partnership” or “Trust/estate,” or checked “LLC” and entered “P” as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions

Line 4

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Line 4

- Line 4 will often be left blank
- It refers to exemption from backup withholding
- See the instructions to the W-9: in most typical AP situations, there are no exemptions from backup withholding

TINs

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TINs

- We've touched on TINs already
- What TIN should you expect to see on the W-9?

TINs

- Individual/sole proprietor:
 - SSN of the individual
 - EIN **of the individual**
 - You should NEVER be given the EIN of the LLC (if it's a disregarded entity LLC)
- It is possible for individual's to have an EIN, so don't make assumptions about seeing an EIN on the form ... but it might be good to ask for clarification

TINs

- For partnerships, C-corps and S-corps (including LLCs taxed this way):
 - The W-9 should ALWAYS have the EIN of the entity

ITIN

- A note on individual taxpayer identification numbers (ITINs)
- You can see ITINs on a W-9
- Formatted the same as SSNs with the following nuances to help you spot an ITIN:
 - 9xx-5/6/7/8x-xxxx
- ITINs are issued by IRS to individuals who don't qualify for SSNs but who have tax filing obligations
 - If you're getting an ITIN for contract labor, you probably should talk to your applicable party (a person with a green card – i.e. with work authorization in the U.S. – should have an SSN)

Name/TIN Verification

- Use the IRS's name/TIN matching system to verify that payee's name and TIN match prior to sending 1099 file to IRS.
- IRS does not send B-Notice lists or proposed penalty notices just because you get a mismatch when using TIN verification.
- You are free to do nothing when you get a mismatch.
- Not required to do backup withholding.
- But be prepared for CP-2100 letters....
- Best to go back to your vendor and ask for clarification.

Name/TIN Verification

- Use of TIN matching system will almost eliminate mismatches, so will likely eliminate B-Notice lists, which will eliminate the need to backup withhold on payees who don't respond to B-Notice letters.
- **If you discover name/TIN mismatches as a result of using the TIN Matching Program, NO backup withholding or B Notice mailings are triggered.**
 - Backup withholding has 4 distinct triggers.
 - Use of system is optional.
 - Contacting payees to correct name/TIN mismatch issues is optional.

Form W-9

Backup Withholding

- Rule: If you do not have the payee's TIN before or at the time you make a reportable payment, you must backup withhold 24% (this is the “A” trigger for backup withholding).
 - Waiting until the end of the year to solicit TINs from vendors exposes your organization to a tremendous amount of backup withholding liability and interest and penalty assessments.

TINs and Backup Withholding

- Having the TIN from the payee prior to making the first reportable payment protects your organization from backup withholding liability, but you also need more than just TIN information to appropriately report a payment.

Name Controls/TIN Matching

- IRS matches the first 4 letters of an individual's last name, or first 4 characters in the first significant word in a business name, against the TIN. For example:
- Jane Brown = BROW
- James Lee = LEE*
- Jeffrey En = EN*
- John O'Reilly = OREI
- Gloria El-Roy = EL-R
- The Eleventh Natl Bank = ELEV
- The 11th Natl Bank = 11TH
- The Essential Cafe = ESSE
- The Cafe = ?
- * blank-filled space (do not type an * in your electronic file name field)

Name Controls/TIN Matching

- The Cafe = THEC
- See IRS Pub. 1220 for name/TIN matching rules and examples.

Sole Proprietor's W-9

- Acme Landscaping, owned by John Jones.
 - John Jones, d/b/a Acme Landscaping
- Name of entity/individual (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity on line 2): John Jones
- Business Name/Disregarded Entity Name (if different from above): Acme Landscaping
- Checks the individual/sole proprietor box
- Uses John's SSN or EIN.
- If Acme Landscaping were an LLC owned by the individual/sole proprietor John Jones, and John did not elect corporate tax status for the LLC, he would complete the Form W-9 the same way.

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.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

1	Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)		
	John Anderson		
2	Business name/disregarded entity name, if different from above.		
	Lawn and Order Landscaping		
3a	Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes.	4	Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
	<input checked="" type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____ <i>Note:</i> Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) _____		Exempt payee code (if any) _____ Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____ <i>(Applies to accounts maintained outside the United States.)</i>
3b	If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions _____ <input type="checkbox"/>		
5	Address (number, street, and apt. or suite no.). See instructions.	Requester's name and address (optional)	
	123 Main Street		
6	City, state, and ZIP code		
	Anytown, US 48103		
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.

Social security number									
				-					

OR

Employer identification number									
4	5	-	3	7	8	9	2	3	4

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number 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 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 | Signature of _____

John Anderson

- As a sole proprietor, John is taxed as an individual (files an individual (which includes married, head of household, etc.) income tax return, not a corporate or “business” return).
- Report using John’s, not the business, name on the Form 1099.
 - You may add the business name in Line 2 of the Form 1099
- You will usually see an SSN, but could also see an EIN, if the EIN is in the proprietor’s name personally.

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.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See Specific Instructions on page 3.	1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)	
	John Anderson	
	2 Business name/disregarded entity name, if different from above.	
	Lawn and Order Landscaping	
	3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes.	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
	<input checked="" type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions)	Exempt payee code (if any) _____ Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____
	3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions <input type="checkbox"/>	(Applies to accounts maintained outside the United States.)
5 Address (number, street, and apt. or suite no.). See instructions.	Requester's name and address (optional)	
123 Main Street		
6 City, state, and ZIP code		
Anytown, US 48103		
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.

Social security number										
2	1	2	-	5	0	-	5	5	4	7

or

Employer identification number									
4	5	-	3	7	8	9	2	3	4

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

Part II Certification

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

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

Sign Here	Signature of U.S. person	Date
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John Anderson

- This is a common thing that happens – you get both an EIN and an SSN
- This is a sole proprietor
- Report using John's individual name.
- Use either the SSN or EIN, but IRS encourages the use of the SSN (if you have it).

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.**

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See Specific Instructions on page 3.	1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.) Lawn and Order Co.	
	2 Business name/disregarded entity name, if different from above. John Anderson	
	3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. <input checked="" type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) <u>S</u> Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) <u>5</u> Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____ (Applies to accounts maintained outside the United States.)
	3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions <input type="checkbox"/>	
	5 Address (number, street, and apt. or suite no.). See instructions. 123 Main Street	Requester's name and address (optional)
6 City, state, and ZIP code Anytown, US 48103		
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.

Social security number										
1	1	2	-	7	6	-	2	7	0	4
or										
Employer identification number										
		-								

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number 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 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
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John Anderson

- Taxpayer and business name fields appear to be transposed.
- Payee has checked the “individual/sole proprietor/single-member LLC” box but has also entered an S in the LLC line and a 5 (corporation) exempt payee code.
- Best practice: ask payee to complete a new Form W-9.
- If you cannot get a new Form W-9, default to reporting reportable payments and treating John as a sole proprietor, reporting using his individual name and SSN.

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.**

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

1	Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)	
	Lawn and Order Landscaping Ag	
2	Business name/disregarded entity name, if different from above.	
3a	Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor <input checked="" type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____ Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. <input type="checkbox"/> 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 Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____ (Applies to accounts maintained outside the United States.)
3b	If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions _____ <input type="checkbox"/>	
5	Address (number, street, and apt. or suite no.). See instructions. 123 Main Street	Requester's name and address (optional)
6	City, state, and ZIP code Anytown, US 48103	
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. See also *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 _____
Signature of _____

Lawn and Order Landscaping Ag

- This Form W-9 is invalid - even if it were signed (i.e., attests to US person status).
- The “Ag” is a *per se* foreign corporate indicator (“AG” is a type of corporation organized in Germany)
 - See 301.7701-2 for foreign corporate designations:
 - <https://www.govinfo.gov/content/pkg/CFR-2011-title26-vol18/pdf/CFR-2011-title26-vol18-sec301-7701-2.pdf>
- Foreign corporations, by definition, cannot be US persons.
- Best practice: obtain valid Form W-8BEN-E (or other applicable Form W-8) and apply Form 1042-S withholding and reporting rules.
- If you cannot obtain a valid Form W-8, IRS presumption rules will result in treatment of the payee as a foreign corporation, which means applying Form 1042-S, and not Form 1099, withholding and reporting rules.
 - Foreign corporations are not exempt from Form 1042-S withholding and reporting requirements.

**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.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

1	Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.) Middleton College	
2	Business name/disregarded entity name, if different from above.	
Print or type. See <i>Specific Instructions</i> on page 3.	3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. <input checked="" type="checkbox"/> Other (see instructions) tax exempt organization	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____ <i>(Applies to accounts maintained outside the United States.)</i>
	3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions <input type="checkbox"/>	
5	Address (number, street, and apt. or suite no.). See instructions. 123 Main Street	Requester's name and address (optional)
6	City, state, and ZIP code Anytown, US 48103	
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. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

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

Part II Certification

Under penalties of perjury, I certify that:

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

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

Sign Here Signature of U.S. person Date

Middleton College

- This Form W-9 appears to be valid.
- Middleton College, as a tax-exempt entity, is an exempt recipient.
- If the payer knows that Middleton College is tax-exempt and not, for example, a for-profit school, payer could exempt Middleton College from Form W-9 solicitation pursuant to the “eyeball” test and treat the payee as an exempt recipient for Form 1099 reporting purposes.
- Best practice: ask Middleton College for a Form W-9 but, if you can’t get one, it’s ok to exempt this payee from reporting per the “eyeball” test (unless you know it’s not tax-exempt).

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.**

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See Specific Instructions on page 3.	1	Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.) Lawn and Order LLC		
	2	Business name/disregarded entity name, if different from above. Frosty Snow Removal LLC		
	3a	Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input checked="" type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) S Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions)		4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) 5 Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)
	3b	If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions <input type="checkbox"/>		(Applies to accounts maintained outside the United States.)
	5	Address (number, street, and apt. or suite no.). See instructions. 123 Main Street		Requester's name and address (optional)
	6	City, state, and ZIP code Anytown, US 48103		
	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. See also *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:

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

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

Sign Here	Signature of U.S. person	Date
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Lawn and Order, LLC

Frosty Snow Removal, LLC

- Per this Form W-9, Frosty Snow Removal, LLC is a disregarded entity owned by Lawn and Order, LLC.
- Lawn and Order, LLC has elected corporate tax status (as an S corporation).
- Lawn and Order, LLC is an exempt recipient for Form 1099 reporting purposes.
- If you had to report to this entity (e.g., it's taxed as an individual or partnership, or is a medical or legal services provider, etc.), report using Lawn and Order, LLC's name and TIN, not the name and TIN (if any) of Frosty Snow Removal, LLC, even if you made payments to Frosty Snow Removal, LLC.
 - Income paid to Frosty is reported on Lawn and Order's income tax return; as a disregarded entity, Frosty Snow Removal, LLC does not file an income tax return.

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.**

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See <i>Specific Instructions</i> on page 3.	1	Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.) Acme, LLC
	2	Business name/disregarded entity name, if different from above.
	3a	Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input checked="" type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) P Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. <input type="checkbox"/> 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 Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____ <i>(Applies to accounts maintained outside the United States.)</i>
	3b	If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions <input type="checkbox"/>
	5	Address (number, street, and apt. or suite no.). See instructions. 1234 Main St
	6	City, state, and ZIP code Anytown, EX 12345
	7	List account number(s) here (optional)
	Requester's name and address (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. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number									
-				-					
or									
Employer identification number									
9	9								
-									

Partnership

- This is an LLC that is taxed as a partnership
- It is not an exempt recipient – send 1099s to it using the partnership name and EIN

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.**

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. <i>See Specific Instructions on page 3.</i>	<p>1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)</p> <p>Estate of John Smith</p>	<p>2 Business name/disregarded entity name, if different from above.</p>
	<p>3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes.</p> <p> <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input checked="" type="checkbox"/> Trust/estate <input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) </p>	<p>4 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 Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____</p> <p><i>(Applies to accounts maintained outside the United States.)</i></p>
	<p>3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions <input type="checkbox"/></p>	
	<p>5 Address (number, street, and apt. or suite no.). See instructions.</p> <p>123 Main Street</p>	<p>Requester's name and address (optional)</p>
	<p>6 City, state, and ZIP code</p> <p>Anytown, US 48103</p>	
	<p>7 List account number(s) here (optional)</p>	

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.

Social security number										
7	4	3	-	6	0	-	0	9	0	8
OR										
Employer identification number										
			-							

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

Estate of John Smith

- The Estate of John Smith is not an exempt recipient.
- Report on Form 1099 using the Estate of John Smith as the name with the TIN provided.
 - An estate's TIN may be an SSN or an EIN.

Please tell us what you think!

- Please scan this QR code using your mobile to access a short feedback survey →
- Also accessible via the mobile app

