

Substitute W-9 Form Instructions

Purpose of Substitute W-9 Form

IU is required to file information returns with the IRS and therefore must obtain the taxpayer's identification number (TIN) to fulfill our reporting requirement.

The Substitute W-9 is used by a U.S. person (including a resident alien), to provide their correct TIN to Indiana University. The form also serves to:

1. Certify that the TIN you are providing is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee.

Part I - Name, Address and Tax Status

❖ Legal Name

- Individual - You must enter the name shown on your federal income tax return, last name followed by first name.
- Sole Proprietor - Enter your individual name as shown on your federal income tax return on the Legal Name line. You may enter your business, trade, or "doing business as (DBA)" name on the Business or Trade name line.
- Partnership, C Corporation, or S Corporation - Enter the entity's name, as it appears on Federal tax return, on the Legal Name line and any business, trade, or "doing business as (DBA) name" on the Business or Trade Name line.
- Disregarded entity Single-Member LLC - Enter the owner's name on the Legal Name line. The name of the entity entered on the Legal Name line should never be a disregarded entity. The name on the Legal Name line must be the name shown on the income tax return on which the income will be reported.
- Limited Liability Company (LLC) - Enter name shown on federal tax return if the person identified on the Legal Name line is an LLC, check the LLC box under ownership status and enter the appropriate code for the tax classification in the space provided.
- Other entities - Enter your business name as shown on required federal tax documents on the "Legal Name" line. This name should match the name shown on the charter or other legal document creating the entity.

❖ Address

- Enter the full mailing address of the person or entity listed on the Legal Name line.

❖ Ownership Status

- Check appropriate box of person/entity whose name is on the Legal Name line.
- LLC(EIN) needs to give further classification of C = Corp., S = S-Corp, or P = Partnership.
- If you are providing Health Care or Legal services please check the appropriate box.

❖ Tax ID Number (TIN)

- Enter your TIN in the appropriate box. If you are a resident alien and are not eligible to get an Social Security Number, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the SSN/ITIN box.
- If you are a sole proprietor and have an Employer Identification Number, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

- If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.
- Use the chart for further clarification of name and TIN combinations.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee The actual owner
5. Sole proprietorship or disregarded entity owned by an individual	The owner
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))	The grantor
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulation section 1.671-4(b)(2)(i)(B))	The trust

Part II - Exemption

- ❖ If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then write "Exempt" on the line provided, sign and date the form.
- ❖ Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.
- ❖ If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

Part III - Certification

- ❖ To establish to Indiana University that you are a U.S. person, or resident alien, sign and date the Substitute Form W-9.
- ❖ An electronic signature must match the person whose name is on the Legal Name line when an SSN is provided. In the case of an EIN, the signature does not need to match the legal name.
- ❖ An electronic signature must identify the person or entity submitting the electronic form and must authenticate and verify the submission.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.