Real Estate W-9 Instructions

- 1. Top of W-9 must say **REAL ESTATE** (if it's not already on it, write it at the top of the form).
- 2. Must always use **current** W-9 form (date is in top left corner). Current form date as of December 2021 is: Rev. October 2018.
- 3. Check and make sure Line 1 is filled out correctly.
 - If using a SSN: Person's name who the SSN belongs to must be on Line 1
 - If using an EIN: Entity's name (business name or trust name, etc.) must be on Line 1
 - If it's an LLC: that can be under a SSN, <u>however</u>, the W-9 must be submitted as follows:

Line 1, Name: Name of the person who the SSN belongs to **and** Line 2, Business Name: Name of the LLC

- If it's an LLC using an EIN, you must also fill in the blank at the end of the line with a C, S, or P.
- If the W-9 is being signed by a Power of Attorney, the documentation verifying POA must be attached.
- 4. Lines 1, 3, 5, and 6 must ALWAYS be filled out.
- 5. If using SSN, the person who owns the SSN should sign the W-9. If this person is not able to sign for whatever reason, the Power of Attorney (POA) must sign and the POA paperwork must be attached showing that person has the authority to sign.
- 6. Date of signed W-9 must be within the past **6** months.
- 7. Only one name (one person or one business) per W-9.
 - Cannot have husband and wife on same W-9. Must have a separate W-9 for husband and a separate W-9 for wife.
 - Cannot be a parent company listing several subsidiary companies. Each subsidiary will need a separate W-9 listing the parent company on Line 1 and the subsidiary on Line 2
- 8. A **legal name** for a business cannot have a backslash (/) in it. The Legal Name can be found on the IRS form 147-c.
- 9. Irrevocable Trusts and Estates must have an **EIN** it cannot be under a SSN.
- 10. Inc.'s and Corp.'s must have an EIN they cannot be under a SSN.
- 11. Must have either a SSN or EIN but <u>never</u> both.
- 12. Can only submit **one** form per PDF do not scan multiple forms in one PDF. **Exception**: if you are submitting a W-9 and an ACH for an individual or entity, the W-9 and ACH must be submitted together as one PDF.
- 13. If a business isn't sure of the exact name of their company that ties to their EIN, they will need to look at their tax certificate issued by the IRS for the correct name.
- 14. Submit the completed W-9 and ACH forms to REVendors@indot.in.gov

Example: Individual

						AL	LJ		L
Departm	W–9 ctober 2018) nent of the Treasury Revenue Service	Request for Taxpayer Identification Number and Certific					reque		to the Do not IRS.
1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.									
		vidual's Name as Shown on Income Tax Return							
-		lisregarded entity name, if different from above							
	Z Dusiness name/c	isregarded entity name, in different from above							
on page 3.	following seven to	proprietor or C Corporation S Corporation Partnership	_ ´	ne of the t/estate	certair instruc	n entit ctions	ies, not on pag	individu e 3):	y only to ials; see
De.	single-member				Exemp	ot pay	ee code	(if any)	
H T						otion f (if any		TCA rep	porting
eci	Other (see ins	,			(Applies	to accou	ints maint	ained outsi	de the U.S.)
Sp			Requeste	er's name	and address (optional)				
See		dress for Individual Named on Line 1							
	6 City, state, and Z								
		ate, Zip Code							
	7 List account num	ber(s) here (optional)							
	_								
Par		ver Identification Number (TIN)							
		propriate box. The TIN provided must match the name given on line 1 to avo individuals, this is generally your social security number (SSN). However, for		Social se	ecurity n	umbe	r		
resider	nt alien, sole prop	rietor, or disregarded entity, see the instructions for Part I, later. For other yer identification number (EIN). If you do not have a number, see <i>How to get</i>	7	•	-				
		icial Security Number of Individual Named on Line		or i i					
		more than one name, see the instructions for line 1. Also see What Name a	Ē	Employe	r identifi	icatio	n numb	er	
Numbe	er To Give the Red	quester for guidelines on whose number to enter.	Γ						
					-				
Part	II Certifi	cation	I						
Under	penalties of perju	ry, I certify that:							
2. I am Serv	 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 								
3. I am	a U.S. citizen or	other U.S. person (defined below); and							
4. The	4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.								
you ha acquisi	ve failed to report a ition or abandonme	s. You must cross out item 2 above if you have been notified by the IRS that you all interest and dividends on your tax return. For real estate transactions, item 2 c ent of secured property, cancellation of debt, contributions to an individual retired vidends, you are not required to sign the certification, but you must provide your	does not ment arr	apply. F angeme	or mortont (IRA),	gage and g	interes jeneral	t paid, ly, payr	nents
Sign Here	Signature of U.S. person	Signature of Individual Named on Line 1	ate ►	Ent	er Da	te \	N9 i	s Sig	ned
•		• F 1000 DIV///"							

General Instructions

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

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

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

• Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- \bullet Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)

• Form 1099-A (acquisition or abandonment of secured property) Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

DEAL ECTATE

Example: Individual using a POA *POA Paperwork Must be Attached

							F	REA	L	ES	ΓΑ	ΓΕ
Form W-9 Request for Taxpayer Identification Number and Certification Service Go to www.irs.gov/FormW9 for instructions and the latest information.								req	re Fo juest nd to	er. D	o not	
		on your income tax return). Name is required on this line; do										
		ividual's Name as Shown on Incon isregarded entity name, if different from above	ne Tax Return									
e. ns on page 3.	3 Check appropriat following seven b ✓ Individual/sole single-member	Proprietor or C Corporation S Corporation		eck only o			certa instru	in entit uctions	nptions (codes apply only to entities, not individuals; see tions on page 3): t payee code (if any)			
+ 70 II C if the II C is classified as a single-member II C that is disregarded from the owner unless the owner of the II C is						Exemption from FATCA reporting t code (if any)				rting		
peci	Other (see ins	,						s to accou			outside	the U.S.)
See S	5 Address (number, street, and apt. or suite no.) See instructions. Requester's name at 8 List Address for Individual Named on Line 1 6 City, state, and ZIP code City, State, Zip Code				nd ad	dress (optic	onal)				
		ber(s) here (optional)										
D	Town											
Par		rer Identification Number (TIN) propriate box. The TIN provided must match the name of	e given on line 1 to av	oid	Soc	ial sec	uritv	numbe	r			
backu	p withholding. For	individuals, this is generally your social security num	ber (SSN). However, fe				7		7			
		rietor, or disregarded entity, see the instructions for F ver identification number (EIN). If you do not have a n		ta /								
		cial Security Number of Individual			or			<i>c</i>				
		more than one name, see the instructions for line 1. <i>Juester</i> for guidelines on whose number to enter.	Also see What Name	and [Emp	oloyer	denti	ficatio	n nu	mber		
		, C				-	-					
Part	II Certific	cation										
	penalties of perju											
2. I am Serv	not subject to ba vice (IRS) that I am	h this form is my correct taxpayer identification numb ckup withholding because: (a) I am exempt from bac usubject to backup withholding as a result of a failure ackup withholding; and	kup withholding, or (b)	I have n	ot b	een no	otified	d by th	ne In	terna		
		other U.S. person (defined below); and										
Certifi you ha acquis other t	cation instructions ve failed to report a ition or abandonme	ttered on this form (if any) indicating that I am exemp s. You must cross out item 2 above if you have been no all interest and dividends on your tax return. For real est ent of secured property, cancellation of debt, contribution vidends, you are not required to sign the certification, bu	tified by the IRS that yo ate transactions, item 2 ins to an individual retir it you must provide you	u are cur does not ement arr	rentl t app range	oly. Foi ement	⁻ mor (IRA)	tgage i , and g	inter gene	rest pa erally,	aid, Dayme	ents
Sign Here	Signature of U.S. person ►	Sign in this manner: (Name of Individua by (Signature of POA followed by the le	· · · ·	Date ►	E	nter	Da	te V	V9	is S	igne	d
Ger	neral Instr	uctions	 Form 1099-DIV (div funds) 	vidends,	inclu	uding	hose	e from	sto	cks or	mutu	al
Sectio noted.		o the Internal Revenue Code unless otherwise	Form 1099-MISC (proceeds)	various t	ypes	s of ind	come	, prize	⊮s, a	wards	s, or g	ross
related	Future developments . For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to <i>www.irs.gov/FormW9</i> .											
Pur	bose of For	m	 Form 1099-S (proc Form 1099-K (mere 							'	sactic	ns)
An ind inform identif (SSN),	ividual or entity (Fe ation return with th ication number (TI individual taxpaye	orm W-9 requester) who is required to file an ne IRS must obtain your correct taxpayer N) which may be your social security number er identification number (ITIN), adoption	 Form 1098 (home) 1098-T (tuition) Form 1099-C (cand Form 1099-A (acqu 	mortgage celed del	e inte bt)	erest),	1098	3-E (st	ude	nt loa	n inte	,
(EIN), i amour	to report on an info nt reportable on ar	umber (ATIN), or employer identification number ormation return the amount paid to you, or other information return. Examples of information not limited to, the following.	Use Form W-9 on alien), to provide you If you do not return	ur correct n Form V	t TIN V-9 t	l. to the	reque	ester v	vith	a TIN	you	night
• Form	n 1099-INT (interes	st earned or paid)	be subject to backup									

Cat. No. 10231X

later.

Example: Living Trust (example is the same for a Revocable Trust)

				REA	L ES	ΓΑΤ	Έ		
Form W-9 Request for Taxpayer (Rev. October 2018) Department of the Treasury					Give F reques send t	ster. D	o not		
Internal	Revenue Service	Go to www.irs.gov/FormW9 for instructions and the lates on your income tax return). Name is required on this line; do not leave this line blank.	t information.						
		ividual's Name as Shown on Income Tax Return							
		isregarded entity name, if different from above							
		me of Trust i.e. John and Jane Doe Living Trust							
ė		e box for federal tax classification of the person whose name is entered on line 1. Che	ok only one of the	1 Exempt	ions (code	e apply (only to		
page	following seven b	Oxes. Check 1st Box for an Individual per Line 1		certain en	tities, not in tis on page	ndividual			
uo (Individual/sole		Trust/estate						
ons ons				Exempt pa	ayee code (f any)			
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 code (if an another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that							mption from FATCA reporting le (if any)		
cifi	Other (see ins	from the owner should check the appropriate box for the tax classification of its owner inuctions)	<i>.</i>	(Applies to accounts maintained outside the U.S.)			the U.S.)		
Spe	`	,	Requester's name a						
See	List Ad	dress for Individual Named on Line 1			()				
Ś	6 City, state, and ZIP code								
	City, State, Zip Code								
		per(s) here (optional)							
Par		ver Identification Number (TIN)			_				
		propriate box. The TIN provided must match the name given on line 1 to avo individuals, this is generally your social security number (SSN). However, for		curity numb	ber				
reside	nt alien, sole prop	ietor, or disregarded entity, see the instructions for Part I, later. For other		_					
		rer identification number (EIN). If you do not have a number, see How to get							
		cial Security Number of Individual Named on Line		identificati	on numbo				
		more than one name, see the instructions for line 1. Also see What Name a uester for guidelines on whose number to enter.				<u> </u>	=		
				-					
Par	t II Certific	ation							
-									
	penalties of perju				ام مر م				
2. I an Ser	n not subject to ba vice (IRS) that I arr	 this form is my correct taxpayer identification number (or I am waiting for a ckup withholding because: (a) I am exempt from backup withholding, or (b) subject to backup withholding as a result of a failure to report all interest o ackup withholding; and 	I have not been n	otified by	the Intern	al Reve d me th	nue at I am		
3. I an	n a U.S. citizen or	other U.S. person (defined below); and							
4. The	e FATCA code(s) er	tered on this form (if any) indicating that I am exempt from FATCA reporting	g is correct.						
you ha acquis	ave failed to report a sition or abandonme	S. You must cross out item 2 above if you have been notified by the IRS that you all interest and dividends on your tax return. For real estate transactions, item 2 and of secured property, cancellation of debt, contributions to an individual retire ridends, you are not required to sign the certification, but you must provide you	does not apply. For ement arrangement	, or mortgage t (IRA), and	e interest generally	paid, , payme	ents		
0.									

Here	Signature of U.S. person ►	Signature of Individual Named on Line 1	Date >	Enter Date W9 is Signed

General Instructions

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

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

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

• Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

Example: Living or Revocable Trust

Depart	W-9 Doctober 2018) ment of the Treasury I Revenue Service		Go to www.irs.	gov/FormW9 for	for Taxpayer nber and Certifi instructions and the late	est information.		Give Form requester. send to the	Do not
	1 Name (as shown on y	your income	tax return). Name i	s required on this lin	e; do not leave this line blank.				
	List Name	e of Tru	st i.e. Johr	and Jane D	oe Trust				
	2 Business name/disreg	garded entity	/ name, if different	from above					
on page 3.	Check appropriate book following seven boxes Individual/sole prosingle-member LL	es. oprietor or			name is entered on line 1. Ch Trust or Estate _ ation	,	certain en instructior	ions (codes app tities, not individ is on page 3):	uals; see
Эс.	Single-member LL	_0					Exempt pa	iyee code (if any)	
Print or type. Specific Instructions on page	Limited liability con Note: Check the a LLC if the LLC is c another LLC that is is disregarded from	appropriate b classified as is not disrega on the owner	ox in the line abov a single-member L arded from the own	e for the tax classifie LC that is disregard ner for U.S. federal t	n, S=S corporation, P=Partne cation of the single-member o ed from the owner unless the ax purposes. Otherwise, a sin the tax classification of its own	wner. Do not check owner of the LLC is gle-member LLC that	code (if ar		
Sec.	Other (see instruct	,						counts maintained outs	ide the U.S.)
Š			,			Requester's name a	and address (optional)		
See	List Addre	ess for I	ndividual(s) Named o	n Line 1				
0)	6 City, state, and ZIP co City, Stat		Code	-					
	7 List account number(s	(s) here (optic	onal)						
Pa	rt I Taxpayer	⁻ Identific	ation Numb	er (TIN)					
backı reside	up withholding. For ind ent alien, sole proprieto es, it is your employer i	dividuals, th or, or disreg	is is generally yo garded entity, se	ur social security e the instructions	name given on line 1 to av number (SSN). However, 1 for Part I, later. For other e a number, see <i>How to ge</i>	or a	-	-	
	If the account is in mo per To Give the Reques		delines on whose	e number to enter.		and Employer	identificati	on number	
			Enter El	N of Trust L	.isted on Line 1 -	\rightarrow	-		

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 ►	Signature of Representative	Date >	Enter Date W9 is Signed
Gene	ral Instruct	ions	• Form 1099-DIV (dividend	ds, including those from stocks or mutual

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

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

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

Form 1099-INT (interest earned or paid)

- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property) Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

RFAL ESTATE

Example: Check will be payable to trust and tax reportable to individual's SSN

				RE	AL EST	ATE		
Departi	W-9 Doctober 2018) ment of the Treasury I Revenue Service	Request for Taxpayer Identification Number and Certifi Go to www.irs.gov/FormW9 for instructions and the late				rm to the er. Do not the IRS.		
		on your income tax return). Name is required on this line; do not leave this line blank.						
		lividual's Name as Shown on Income Tax Return						
		lisregarded entity name, if different from above						
с.		me of Trust i.e. John R. Ford Revocable Trust						
						viduals; see		
ion /			-lata X	Evenibi ba	ayee code (if a			
Print or type. Specific Instructions on page	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 the appropriate box in the line above for the tax classification of the single-member owner. Do not check that is disregarded from 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 tax classification of its owner.					n from FATCA reporting ny)		
ecif	Other (see ins	tructions) ►		(Applies to ac	counts maintained	outside the U.S.)		
Sp		ddress (number, street, and apt. or suite no.) See instructions. Requester's name and address (optional)						
See		dress for Individual Named on Line 1						
	6 City, state, and Z							
		ate, Zip Code						
	7 List account num	ber(s) here (optional)						
Der		rev Identification Number (TIN)						
Par		<mark>yer Identification Number (TIN)</mark> propriate box. The TIN provided must match the name given on line 1 to av	aid Social set	curity num	oer			
		individuals, this is generally your social security number (SSN). However, f						
reside	ent alien, sole prop	rietor, or disregarded entity, see the instructions for Part I, later. For other		-	-			
		rer identification number (EIN). If you do not have a number, see <i>How to ge</i> cial Security Number of Individual Named on Lin						
		more than one name, see the instructions for line 1. Also see What Name		identificat	ion number			
Numb	per To Give the Red	uester for guidelines on whose number to enter.						
				-				
Par	t II Certifie	cation			· · · · ·	· · · · · ·		
Unde	r penalties of perju	ry, I certify that:						
2. I ar Ser	n not subject to ba rvice (IRS) that I an	n this form is my correct taxpayer identification number (or I am waiting for ckup withholding because: (a) I am exempt from backup withholding, or (b a subject to backup withholding as a result of a failure to report all interest of ackup withholding; and	I have not been n	otified by	the Internal			
		other U.S. person (defined below); and						
1 The	EATCA and a (a)	stored on this form (if any) indicating that I am avampt from EATCA reporting	a ia corroct					

A 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 HereSignature of U.S. person ►Signature of Individual Named on Line 1Date ►Enter Date W9 is Si	gned
---	------

General Instructions

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

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

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property) Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

• Form 1099-INT (interest earned or paid)

Example: Business with EIN

				REAL ESTATE		
Departr	W-9 october 2018) nent of the Treasury	Request for Identification Number	er and Certification	Give Form to the requester. Do not send to the IRS.		
Internal	Revenue Service	on your income tax return). Name is required on this line; do				
		mpany Name as Shown on Income				
		isregarded entity name, if different from above				
n page 3.	3 Check appropriat	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):				
oe. ons o	Individual/sole single-membe	Exempt payee code (if any)				
ctio		y company. Enter the tax classification (C=C corporation, S=				
T				Exemption from FATCA reporting code (if any)		
eci	Other (see ins			(Applies to accounts maintained outside the U.S.)		
Sp		, street, and apt. or suite no.) See instructions.		nd address (optional)		
See		dress for Company Listed on Line	1			
	6 City, state, and Z					
	City, St	ate, Zip				
	7 List account num	ber(s) here (optional)				
Par	t I Taxpay	ver Identification Number (TIN)				
backu reside entitie <i>TIN</i> , la Note:	p withholding. For nt alien, sole prop s, it is your employ ter. If the account is ir	propriate box. The TIN provided must match the naminal individuals, this is generally your social security numinator, or disregarded entity, see the instructions for Fiver identification number (EIN). If you do not have a number than one name, see the instructions for line 1.	Part I, later. For other number, see <i>How to get a</i>	identification number		
NUMD	er to Give the Rec	uester for guidelines on whose number to enter.	Enter EIN here \rightarrow .	_		
Part	Certific					
	penalties of perju					
2. I an Ser	n not subject to ba vice (IRS) that I arr	n this form is my correct taxpayer identification numb ckup withholding because: (a) I am exempt from bac a subject to backup withholding as a result of a failure ackup withholding; and	kup withholding, or (b) I have not been no	otified by the Internal Revenue		
3. I an	n a U.S. citizen or o	other U.S. person (defined below); and				
4. The	FATCA code(s) er	ntered on this form (if any) indicating that I am exemp	ot from FATCA reporting is correct.			
you ha acquis	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 Company Represe	entative Date Enter	Date W9 is Signed		
Ger	neral Instr	uctions	• Form 1099-DIV (dividends, including funds)	those from stocks or mutual		
Section noted.		o the Internal Revenue Code unless otherwise	 Form 1099-MISC (various types of inc proceeds) 	come, prizes, awards, or gross		
related	d to Form W-9 and	For the latest information about developments its instructions, such as legislation enacted	 Form 1099-B (stock or mutual fund sa transactions by brokers) 	ales and certain other		
after they were published, go to www.irs.gov/FormW9.			Eorm 1099-S (proceeds from real est:	ate transactions)		

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an An individual of entity (Form w-9 requester) who is required to line 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 (IN), to report an our information rother the growth paid to your a other (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

• Form 1099-INT (interest earned or paid)

- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property) Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

Example: Corporation with different business name (DBA on line 2)

				RE/	AL ESTATE		
Depart	W-9 Dctober 2018) ment of the Treasury I Revenue Service		Give Form to the requester. Do not send to the IRS.				
	1 Name (as shown	on your income tax return). Name is required on this line; do not leave this line blank.			<u>.</u>		
		gal Name of Corporation					
		isregarded entity name, if different from above					
		egal Name of Company DBA					
 3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. Check only 1 box for the tax classification of the person or entity name that is entered on line 1. Check only one of the following seven boxes. Check only 1 box for the tax classification of the person or entity name that is entered on line 1. Check only one of the following seven boxes. Check only 1 box for the tax classification of the person or entity name that is entered on line 1. Check only one of the following seven boxes. Check only 1 box for the tax classification of the person or entity name that is entered on line 1. Check only one of the following seven boxes. Check only 1 box for the tax classification of the person or entity name that is entered on line 1. Check only one of the following seven boxes. Check only 1 box for the tax classification of the person or entity name that is entities, not instructions on page of the following seven boxes. Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check the check the appropriate box for the tax classification of its owner. Do not check is disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is 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. (Applies to accounts maint is disregarded from the owner should check the appropriate box for the tax classification of its owner. Other (see instructions) > 5 Address (number, street, and apt. or suite no.) See instructions. Requester's name and address (optional discounts maint is disregarded for Company Named on Line 2 							
tion	Limited liabilit	y company. Enter the tax classification (C=C corporation, S=S corporation, P=Partner	ship) 🕨				
Print or type.				Exemption from FATCA reporting code (if any)			
ecif				(Applies to acc	counts maintained outside the U.S.)		
sp	5 Address (number, street, and apt. or suite no.) See instructions. Requester's name and			ind address	s (optional)		
See	List Address for Company Named on Line 2						
0,	6 City, state, and Z City, S	and ZIP code y, State, Zip Code					
	7 List account num	ber(s) here (optional)					
Par	tl Taxpay	ver Identification Number (TIN)					
backı reside	ip withholding. For ent alien, sole prop es, it is your employ	propriate box. The TIN provided must match the name given on line 1 to av individuals, this is generally your social security number (SSN). However, f rietor, or disregarded entity, see the instructions for Part I, later. For other ver identification number (EIN). If you do not have a number, see <i>How to ge</i>	or a	-	-		
		more than one name, see the instructions for line 1. Also see What Name	and Employer	identificati	ion number		
Numb	per To Give the Rec	nuester for guidelines on whose number to enter. Enter EIN of Corporation Listed on Line 1 -		-			
Par	t II Certifie	cation					
Unde	r penalties of perju	y, I certify that:					
2. I ar Ser	n not subject to ba vice (IRS) that I am	n this form is my correct taxpayer identification number (or I am waiting for ckup withholding because: (a) I am exempt from backup withholding, or (b) subject to backup withholding as a result of a failure to report all interest of ackup withholding; and	I have not been n	otified by	the Internal Revenue		

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 ►	Signature of Business Representative	Date >	Enter Date W9 is Signed

General Instructions

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

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

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

• Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)

 Form 1099-A (acquisition or abandonment of secured property) Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

_ _ _ _ _ _ _ _ _ _

Example: LLC with Employer Identification Number (EIN)

					REAL ESTATE	
Form W-9		Request for			Give Form to	the
	ctober 2018)	Identification Numbe	er and Certifi	cation	requester. Do	
	ent of the Treasury Revenue Service	► Go to www.irs.gov/FormW9 for inst	ructions and the late	st information.	send to the IR	S.
	1 Name (as shown	on your income tax return). Name is required on this line; do	not leave this line blank.)	ŀ	
		Legal Name of the LLC as Shown of	n Income Tax	Return		
		lisregarded entity name, if different from above al field - only fill in if doing busines	a ac anothar n	omo or to d	arify name on Ling	. 1
e,	•	· · ·			•	
page 3	following seven boxes.				4 Exemptions (codes apply on certain entities, not individuals instructions on page 3):	
uo 🥵	Individual/sole		Partnership	Trust/estate		
pe.		Check this box. Then be sure			Exempt payee code (if any)	
uct)		y company. Enter the tax classification (C=C corporation, S= the appropriate box in the line above for the tax classification			Exemption from FATCA repo	orting
Print or type. See Specific Instructions on page	LLC if the LLC another LLC t	is classified as a single-member LLC that is disregarded from that is not disregarded from the owner for U.S. federal tax put I from the owner should check the appropriate box for the ta	om the owner unless the c rposes. Otherwise, a sing	owner of the LLC is gle-member LLC that	(Applies to accounts maint	
scifi	Other (see ins				outside the U.S.)	ameu
Spe	5 Address (number	, street, and apt. or suite no.) See instructions.		Requester's name a	nd address (optional)	
See		Iress for LLC Named on Line 1				
	6 City, state, and Z					
		ite, Zip Code				
	7 List account num	ber(s) here (optional)				
Pari	Taypa	ver Identification Number (TIN)				
		propriate box. The TIN provided must match the nam	e given on line 1 to av	oid Social sec	urity number	
backu	o withholding. For	individuals, this is generally your social security num	ber (SSN). However, fe			$\neg \neg$
		rietor, or disregarded entity, see the instructions for F ver identification number (EIN). If you do not have a n		ta	- -	
TIN, la			under, eee rien te ge	or		
		more than one name, see the instructions for line 1.	Also see What Name	and Employer	identification number	
NUMDe	er To Give the Req	quester for guidelines on whose number to enter.	Enter EIN her	re 🔶 📃 -	_	
Part	II Certific	ation				
	penalties of perju					
		n this form is my correct taxpayer identification numb	er (or I am waiting for	a number to be iss	ued to me): and	
2. I am Serv	not subject to ba rice (IRS) that I am	ckup withholding because: (a) I am exempt from bac n subject to backup withholding as a result of a failure ackup withholding; and	kup withholding, or (b)	I have not been no	otified by the Internal Reven	
		other U.S. person (defined below); and				
		ntered on this form (if any) indicating that I am exemp	t from FATCA reportin	ig is correct.		
you ha acquisi	ve failed to report a tion or abandonme	s. You must cross out item 2 above if you have been no all interest and dividends on your tax return. For real est ent of secured property, cancellation of debt, contributic vidends, you are not required to sign the certification, but	ate transactions, item 2 ons to an individual retir	does not apply. For ement arrangement	r mortgage interest paid, (IRA), and generally, paymen	its
Sign Here	Signature of U.S. person ►	Signature of LLC Representativ	e (Date Enter	Date W9 is Signed	
Ger	neral Instr	uctions	,	vidends, including	those from stocks or mutual	I
Section references are to the Internal Revenue Code unless otherwise noted.			funds) • Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)			DSS
Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted			 Form 1099-B (stock or mutual fund sales and certain other transactions by brokers) 			
		d, go to <i>www.irs.gov/FormW9.</i>	• Form 1099-S (proc	ceeds from real est	ate transactions)	
Purp	oose of For	m			d party network transaction	,
inform	ation return with th	orm W-9 requester) who is required to file an he IRS must obtain your correct taxpayer N which may be your social socurity number	 Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition) 			st),
identification number (TIN) which may be your social security number		 Form 1099-C (can) 	celed debt)			

- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property) Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

returns include, but are not limited to, the following.

(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

Example: LLC using a Social Security Number

				RE A	AL ESTAT	Έ
Form W-9 (Rev. October 2018) Department of the Treasury		Request for Taxpayer Identification Number and Certification			Give Form to requester. D send to the I	o not
Internal	Internal Revenue Service Go to www.irs.gov/FormW9 for instructions and the latest information.			on.		
		own on your income tax return). Name is required on this line; do not lea ndividual's Name as Shown on Income Ta				
	2 Business na	ne/disregarded entity name, if different from above				
	List	Legal Name of LLC				
ς.		priate box for federal tax classification of the person whose name is enti-	ered on line 1. Check only one of	the 4 Exempt	tions (codes apply o	onlv to
page	following se	LC certain en instruction	tities, not individual ns on page 3):			
e. ns on		/sole proprietor or C Corporation S Corporation	Partnership Trust/esta		ayee code (if any)	
typ	Limited I	ability company. Enter the tax classification (C=C corporation, S=S corpo	oration, P=Partnership) ►			
 Check appropriate box for rederat tax classification of the person whose name is entered on line following seven boxes. Check 1st Box for Sole Proprietor or Single Individual/sole proprietor or C Corporation S Corporation Partnersh single-member LLC Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=I Note: Check the appropriate box in the line above for the tax classification of the single-mem LLC if the LLC is classified as a single-member LLC that is disregarded from the owner or U.S. federal tax purposes. Otherwise is disregarded from the owner should check the appropriate box for the tax classification of it 5 Address (number, street, and apt. or suite no.) See instructions. 			wher unless the owner of the LLC Otherwise, a single-member LLC	C is code (if a	n from FATCA repo ny)	rting
ecit	Other (se	e instructions) ►		(Applies to ac	counts maintained outside	the U.S.)
sp	5 Address (nu	nber, street, and apt. or suite no.) See instructions.	Requester's n	ame and address	s (optional)	
See	List Addre	ss for Company Named on Line 2 (where check w	ill be mailed)			
0,	6 City, state, City	nd ZIP code . State, Zip Code				
		number(s) here (optional)				
Par	ti Tax	payer Identification Number (TIN)				
		appropriate box. The TIN provided must match the name giver		al security num	ber	
		For individuals, this is generally your social security number (Saroprietor, or disregarded entity, see the instructions for Part I, la				
entitie	s, it is your er	ployer identification number (EIN). If you do not have a number	see How to get a			
		Social Security Number of Individual Nan				
		is in more than one name, see the instructions for line 1. Also s <i>Requester</i> for guidelines on whose number to enter.	ee What Name and Emp	loyer identificat	ion number	
NUITID	er to Give life	nequester for guidelines on whose humber to enter.				
Pari		tification				
	• •	erjury, I certify that:			、 · ·	
		n on this form is my correct taxpayer identification number (or I b backup withholding because: (a) I am exempt from backup wi	0			
Ser	vice (IRS) that	I am subject to backup withholding as a result of a failure to rep to backup withholding; and				
3. I an	n a U.S. citize	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			ne 1 Date Ent	er Date W	/9 is Signed	k
Ger	neral In	structions • For fund:	m 1099-DIV (dividends, inclu	iding those fror	n stocks or mutu	ıal
Section noted.		re to the Internal Revenue Code unless otherwise • For	m 1099-MISC (various types	of income, priz	zes, awards, or g	ross
Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.						
• Form 1099-S (proceeds from real estate transactions)						

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

• Form 1099-INT (interest earned or paid)

• Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)

• Form 1099-A (acquisition or abandonment of secured property) Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

Example: Paying a City

				KE/	ALESIAIE	
Form W-9 (Rev. October 2018) Department of the Treasury Internal Revenue Service		Request for Taxpayer Identification Number and Certification Go to www.irs.gov/FormW9 for instructions and the latest information.			Give Form to the requester. Do not send to the IRS.	
		on your income tax return). Name is required on this line; do not leave this line blank.			,	
		e of City with the words Clerk-Treasurer (i.e. Ma	rtinsville Cle	erk Tre	asurer)	
	2 Business name/c	lisregarded entity name, if different from above				
on page 3.	following seven boxes. Chack the "Other" Pox		4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):			
ls.			Exempt payee code (if any)			
Print or type. Specific Instructions	Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶		Exemption code (if a	n from FATCA reporting		
lic Ir	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.		0000 (11 0	·y/		
ecil	✓ Other (see ins	tructions) ►		(Applies to ac	counts maintained outside the U.S.)	
sp		r, street, and apt. or suite no.) See instructions.	Requester's name a	nd address	(optional)	
See	List Add	Iress for the City Clerk Treasurer's Office				
S	⁶ City, state, and Z City, Sta	<mark>⊯ code</mark> ate, Zip Code				
	7 List account num	ber(s) here (optional)				
Par	t I Taxpay	ver Identification Number (TIN)				
	Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid Social security number					
reside	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</i>					

entities, it is your employer identification number (EIN). If you do not have a number, see How to get a	
TIN, later.	or
Note: If the account is in more than one name, see the instructions for line 1. Also see What Name and	Employer identification number
Number To Give the Requester for guidelines on whose number to enter.	
Enter EIN here ——————————————————————————————————	▶ _

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 City Clerk Treasurer or Representative Date ► Enter Date W9 is Signed

General Instructions

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

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

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

• Form 1099-INT (interest earned or paid)

• Form 1099-DIV (dividends, including those from stocks or mutual funds)

 Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)

Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)

- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property) Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

DEAL FOTATE

Example: Paying a County

				RE/	ALESIAIE	
Departr	W-9 Doctober 2018) ment of the Treasury Revenue Service	Request for Taxpayer Identification Number and Certific Go to www.irs.gov/FormW9 for instructions and the lates			Give Form to the requester. Do not send to the IRS.	
		on your income tax return). Name is required on this line; do not leave this line blank.				
		ne of County with the word Auditor (i.e. Morgan	County Aud	itor)		
	2 Business name/d	isregarded entity name, if different from above				
on page 3.	3 Check appropriat following seven b	proprietor or C Corporation S Corporation Partnership	ck only one of the	certain en instruction	ions (codes apply only to lities, not individuals; see is on page 3): yee code (if any)	
/pe		Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership)				
Print or type. See Specific Instructions on page	Note: Check the appropriate box in the line above for the tax classification, S=3 corporation, P=raitnership) P 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 <i>js</i> disregarded from the owner should check the appropriate box for the tax classification of its owner.			Exemption from FATCA reporting code (if any)		
scifi	✓ Other (see inst			(Applies to acc	ounts maintained outside the U.S.)	
see Sp		, street, and apt. or suite no.) See instructions. ress for the County Auditor's Office	Requester's name a	nd address	(optional)	
0)	6 City, state, and Z City, Sta	P code te, Zip Code				
	7 List account num	ber(s) here (optional)				
Dor		ver Identification Number (TIN)				
-	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 Social security number					
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</i>						
TIN, la		more then and name and the instructions for line 1. Also and What Name	Or Employer	identificati	on number	
	Note: If the account is in more than one name, see the instructions for line 1. Also see What Name and Number To Give the Requester for guidelines on whose number to enter.					

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 US. person► Signature of County Auditor or Representative Date Enter Date W9 is Signed Here

General Instructions

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

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

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpaver identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

• Form 1099-INT (interest earned or paid)

• Form 1099-DIV (dividends, including those from stocks or mutual funds)

• Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)

• Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)

- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property) Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If vou 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.



Filling Out a W-9 Form Cheat Sheet

Departm	W-9 ctober 2018) ent of the Treasury Revenue Service	Request for Taxpayer Identification Number and Certificati		Give Form to the requester. Do not send to the IRS.	
Line 1		on your income tax return). Name is required on this line; do not leave this line blank.			
Line 2		isregarded entity name, if different from above	Line 4		
Print or type. pecific Instructions on 2 = 3.	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. a Individual/sole proprietor or a C Corporation S Corporation Partnership b Individual/sole proprietor or a C Corporation S Corporation Partnership c Imited 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		certain e instructio rust/estate Exempt p	Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) Exemption from FATCA reporting	
Print o	another LLC t	is classified as a single-member LLC that is disregarded from the owner unless the owner or hat is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-mem from the owner should check the appropriate box for the tax classification of its owner.	f the LLC is nber LLC that	any)	
Line 5	Other (see ins 5 Address (number		ester's name and addres	ccounts maintained outside the U.S.) as (optional)	
ە Line 6	6 City, state, and Z	IP code			
Line 7	7 List account num	ber(s) here (optional)			

Line 1 – Name: This line should match the name on your income tax return. This the legal name of your as an individual or as a company.

Line 2 – Business name: This line is optional and would include your business name, trade name, DBA name, or disregarded entity name if you have any of these. You only need to complete this line if your name here is different from the name on line 1. The purpose of line 2 is to help identify your company to your customer if the name on Line 1 is not one commonly known by your customer.

Line 3 – Federal tax classification: Check ONE box for your U.S. federal tax classification. This should be the tax classification of the person or entity name that is entered on line 1.

Limited Liability Company (LLC). If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited liability company" box and enter "P" in the space provided. If the LLC has filed Form 8832 check the "Limited liability company" box and in the space provided enter "C" for C corporation. If the LLC has filed Form 2553 to be taxed as an S corporation, check the "Limited liability company" box and in the space provided enter "C" for S corporation. If the LLC has filed Form 2553 to be taxed as an S corporation. If the LLC is a single-member LLC (a disregarded entity), do not check the "Limited liability company" box; instead select the tax classification of the owner of the LLC. If the owner of the LLC is another single-member LLC select the first owner that is not a single-member LLC.

Other – This line should be used for classifications that are not listed such as nonprofits, governmental entities, etc.

Line 4 – Exemptions: If you are exempt from backup withholding enter your exempt payee code in the first space. If you are exempt from FATCA reporting enter your exemption from FATCA reporting code in the second space. Generally, individuals (including sole proprietors) are not exempt from backup withholding. See the "Specific Instructions" for line 4 on the full W-9 form for more detailed information on exemptions.

Line 5 – Address: Enter your address (number, street, and apartment or suite number). This is where the requester of the W-9 form will mail your information returns to.

Line 6 - City, state and ZIP: Enter your city, state and ZIP code.

Line 7 – Account numbers: This is an optional field to list your account number(s) with the company requesting your W-9 such as a bank, brokerage or vendor. We recommend that you **do not** list any account numbers as you may have to provide additional W-9 forms for accounts you do not include.

Requester's name and address: This is an optional section you can use to record the requester's name and address you sent your W-9 to.

Third Step – Enter your TIN number

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	Social security number			
backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see How Part I IIIN on page 3.	or -			
Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.	Employer identification number			
Part I - Taxnaver Identification Number (TIN): Enter in your tax	aver identification number			

Part I – Taxpayer Identification Number (TIN): Enter in your taxpayer identification number here. This is typically a social security number for an individual or sole proprietor and an employer identification number for a company.

Forth Step – Sign your W-9 Form

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 on page 3.

Sign Here	Signature of U.S. person ►	Part II	Date ►

Part II – Certification: Sign and date your form.

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

Request for Taxpayer Identification Number and Certification

► Go to www.irs.gov/FormW9 for instructions and the latest information.

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

Give Form to the requester. Do not send to the IRS.

	2 Business name/disregarded entity name, if different from above					
page 3.		1				
	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):				
Ы	Individual/sole proprietor or C Corporation S Corporation Partnership Trust/estate	instructions on page 5).				
e.	single-member LLC	Exempt payee code (if any)				
or type. ructions	Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership)					
rint or type. Instructions	Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not chec 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 the					
P Specific	is disregarded from the owner should check the appropriate box for the tax classification of its owner.					
ě	Other (see instructions) ►	(Applies to accounts maintained outside the U.S.)				
e Sp	5 Address (number, street, and apt. or suite no.) See instructions. Requester's nam	and address (optional)				
See	6 City, state, and ZIP code					
	7 List account number(s) here (optional)					
Par	t 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	Social security number				
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</i>					
TIN, later.	or				
Note: If the account is in more than one name, see the instructions for line 1. Also see What Name and	Employer identification number				
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		
Here	U.S. person ▶		

General Instructions

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

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

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

• Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)

Date 🕨

- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest),
- 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)
- Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later. By signing the filled-out form, you:

1. Certify that the TIN you are giving 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. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and

4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

Note: If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

• An individual who is a U.S. citizen or U.S. resident alien;

• A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;

An estate (other than a foreign estate); or

• A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

 In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;

• In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and

• In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.

2. The treaty article addressing the income.

3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.

4. The type and amount of income that qualifies for the exemption from tax.

5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,

2. You do not certify your TIN when required (see the instructions for Part II for details),

3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see Special rules for partnerships, earlier.

What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note: ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. Partnership, LLC that is not a single-member LLC, C corporation, or S corporation. Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

Check the appropriate box on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

IF the entity/person on line 1 is a(n)	THEN check the box for
Corporation	Corporation
 Individual Sole proprietorship, or Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes. 	Individual/sole proprietor or single- member LLC
 LLC treated as a partnership for U.S. federal tax purposes, LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes. 	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
Partnership	Partnership
Trust/estate	Trust/estate

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

• Generally, individuals (including sole proprietors) are not exempt from backup withholding.

• Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.

• Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.

• Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

1 - An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)

2-The United States or any of its agencies or instrumentalities

3-A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

4-A foreign government or any of its political subdivisions, agencies, or instrumentalities

5-A corporation

6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession

 $7\!-\!A$ futures commission merchant registered with the Commodity Futures Trading Commission

8-A real estate investment trust

9—An entity registered at all times during the tax year under the Investment Company Act of 1940

10-A common trust fund operated by a bank under section 584(a)

11-A financial institution

12-A middleman known in the investment community as a nominee or custodian

13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for	THEN the payment is exempt				
	for				
Interest and dividend payments	All exempt payees except for 7				
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.				
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4				
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5 ²				
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4				

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B-The United States or any of its agencies or instrumentalities

C-A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D-A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E-A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F-A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G-A real estate investment trust

H-A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I-A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K-A broker

L-A trust exempt from tax under section 664 or described in section 4947(a)(1)

M-A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

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.

Note: See *What Name and Number To Give the Requester,* later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at *www.SSA.gov.* You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at *www.irs.gov/Businesses* and clicking on Employer Identification Number (EIN) under Starting a Business. Go to *www.irs.gov/Forms* to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to *www.irs.gov/OrderForms* to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

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) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i) (A))	The grantor*
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax- exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. 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
 Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B)) 	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships*, earlier.

*Note: The grantor also must provide a Form W-9 to trustee of trust.

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- · Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft. The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to *phishing@irs.gov*. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at *spam@uce.gov* or report them at *www.ftc.gov/complaint*. You can contact the FTC at *www.ftc.gov/idtheft* or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see *www.ldentityTheft.gov* and Pub. 5027.

Visit *www.irs.gov/IdentityTheft* to learn more about identity theft and how to reduce your risk.

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. commonwealths and 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.

ACH/Direct Deposit Form Instructions

- Single payee parcels only
- Provide the payee with two forms, W9 and the Direct Deposit Authorization Agreement (ACH Form)
- When submitting an ACH, both the W9 and ACH Form must be submitted together at the same time
- Must use the current version of the Direct Deposit Form Authorization Agreement. As of December 2021, the current form is: SF#47551 R7 / 5-18
- Check the "New Enrollment" box (It would be rare that you would need to check the "Change of Existing Account" box. If so, be sure to fill out the Prior Routing Number and Prior Account Number fields)
- Complete all of Section 1. Name and address must match the information provided on W-9
- Complete all of Section 2
 - o Must include: Valid Financial Institution, routing number, and account number
 - o Confirm with payee that financial institution information is correct and current
 - o Advise the payee that errors will cause delays
- Complete Section 3
 - o Email Address is **required**
- Be sure to check the box at the bottom, above the signature line that says, "By checking this box, I authorization..."
 - o Sign and date (date must be within the last 6 months)
 - o An electronic signature is acceptable as long as it's a verified digital signature such as using Adobe or DocuSign.
- Submit the completed form, along with the W-9 to REVendors@indot.in.gov

(EXAMPLE)



AUTOMATED DIRECT DEPOSIT AUTHORIZATION AGREEMENT State Form 47551 (R7 / 5-18) Approved by State Board of Accounts, 2018 Prescribed by Auditor of State, 2018

* This agency is requesting disclosure of your Federal Identification Number / Social Security Number in accordance with IC 4-1-8-1. Disclosure is mandatory, and this record cannot be processed without it.

In accordance with IC 4-13-2-14.8, a person who has a contract with the State of Indiana or submits invoices to the State of Indiana for payment shall authorize the direct deposit by electronic funds transfer of all payments by the state to the person.

This form must be completed in order to receive payment from the State of Indiana and any time there is a change in banking information. This form must be accompanied by a W9. If you are changing an e-mail address to receive electronic notifications of EFT deposits, please contact vendors@auditor.in.gov.

✓ New Enrollment

Change of Existing Account

Prior Routing Number:

SECTION 1:

AUTHORIZATION

According to Indiana law, your signature below authorizes the transfer of electronic funds under the following terms:

JANE DOE		999-99-9999 Federal Identification Number / Social Security Number *										
Name of Company or Ind	lividual (as shown on the account)					_						
123 LAZY RIVE Address (Number and Str	R LANE reet and/or PO Box Number)	INDIANAPOLIS, IN 46202 City, State, and ZIP Code (00000-0000)										
SECTION 2:	DIREC Type of Account:	CT DEPOSIT IN Checking (I		TION	Savi	nas						
Please che	ck this box if your direct do		,	orwarde		U	cour	it in a	noth	er co	intry	•
Financial Instit	tution: JP MORGAN											
Routing Numb	er (9 digits): <u>1 2 3</u>	4 5 6 7	89									
Account Numb	<mark>per</mark> (maximum 17 digits – inclu	ude leading zeros):	001	7 0	0 6	59	8	9 5	4	2 3	<u> </u>	1
	-MAIL ADDRESS TO I T) DEPOSITS *Required		CTRONIC	NOTI	FICAT	ION	OF	ELE	CTF	RONI	IC F	UND

(Please contact <u>vendors@auditor.in.gov</u> to add more than four addresses.)

All future notices of EFT deposits to the bank account specified above will be sent to the following e-mail addresses:

janedoe@yahoo.com

W By checking this box, I authorize the information provided on this form to be accurate and I agree with the provisions on the reverse side of this form. I also authorize the State of Indiana to initiate credit entries and to initiate, if necessary, debit entries and adjustments for any credit entries in error to my account indicated above. This authorization will remain in effect until the state has received written notification of its termination and has adequate time to act upon the request.

NAME (type) Jane Doe

TITLE Individual TELEPHONE 317-555-5555

AUTHORIZED SIGNATURE*	Must be an	actual sig	mature	DATE (month, day, year)	*Must Be In Last 6 Months			
* Under IC 26-2-8-106, your electronic signature on this form represents the same legal authority as your written signature.								



AUTOMATED DIRECT DEPOSIT AUTHORIZATION AGREEMENT State Form 47551 (R7 / 5-18) Approved by State Board of Accounts, 2018 Prescribed by Auditor of State, 2018

* This agency is requesting disclosure of your Federal Identification Number / Social Security Number in accordance with IC 4-1-8-1. Disclosure is mandatory, and this record cannot be processed without it.

In accordance with <u>IC 4-13-2-14.8</u>, a person who has a contract with the State of Indiana or submits invoices to the State of Indiana for payment shall authorize the direct deposit by electronic funds transfer of all payments by the state to the person.

This form must be completed in order to receive payment from the State of Indiana and any time there is a change in banking information. This form must be accompanied by a W9. If you are changing an e-mail address to receive electronic notifications of EFT deposits, please contact <u>vendors@auditor.in.gov</u>.

New Enrollment

Change of Existing Account

Prior Routing Number:

Prior Account Number: ______

SECTION 1:

AUTHORIZATION

According to Indiana law, your signature below authorizes the transfer of electronic funds under the following terms:

Name of Company or Individual (as shown on the account)

Federal Identification Number / Social Security Number *

Address (Number and Street and/or PO Box Number)

City, State, and ZIP Code (00000-0000)

SECTION 2:

DIRECT DEPOSIT INFORMATION :: Checking (Demand)

Savings

Please check this box if your direct deposit will be automatically forwarded to a bank account in another country.

Financial Institution:

Routing Number (9 digits): _____

Account Number (maximum 17 digits – include leading zeros):

Type of Account:

SECTION 3: E-MAIL ADDRESS TO RECEIVE ELECTRONIC NOTIFICATION OF ELECTRONIC FUND TRANSFER (EFT) DEPOSITS **Required*

(Please contact <u>vendors@auditor.in.gov</u> to add more than four addresses.)

All future notices of EFT deposits to the bank account specified above will be sent to the following e-mail addresses:

By checking this box, I authorize the information provided on this form to be accurate and I agree with the provisions on the reverse side of this form. I also authorize the State of Indiana to initiate credit entries and to initiate, if necessary, debit entries and adjustments for any credit entries in error to my account indicated above. This authorization will remain in effect until the state has received written notification of its termination and has adequate time to act upon the request.

NAME (type)	TITLE	TELEPHONE	
AUTHORIZED SIGNATURE*		DATE (month, day, year)	
* Under IC 26-2-8-106, your elect	ronic signature on this form represents the same		_

INSTRUCTIONS:

- 1. Complete all three sections and sign and date the bottom of the form. Note: If signing electronically, the form must be saved first, and then opened in Adobe Acrobat. For help in creating a digital ID please click <u>here</u>.
- 2. File the completed form with the agency that you do business with.
- 3. Retain a copy of the completed form for your records.

By Signing This Form:

You are responsible for ensuring that this form was approved and instructions above are followed. By signing this form, you represent that it is understood by all parties that, if approved:

- 1. The State of Indiana must initiate credits (deposits) in various amounts, by electronic transfer of funds through automated clearing house (ACH) processes, to the listed checking (demand) or savings account designated in the financial institution named in Section 2.
- 2. If necessary, you will accept reversals from the State for any credit entries made in error to the bank account per National Automated Clearing House Association (NACHA) regulations.
- You may only revoke this request and authorization by notifying the Auditor of State (AOS) by e-mailing <u>vendors@auditor.in.gov</u> or in writing at the following address: Indiana Auditor of State, 200 W Washington St. Ste 240, Indianapolis, IN 46204. The authorization will remain in effect until the office has adequate time to act upon the request.
- 4. A new Automated Direct Deposit Authorization Agreement is required for change in existing account information. The previous account information must be provided. Failure to timely notify the AOS of an account change will delay payment.
- 5. The State of Indiana and its entities are not liable for late payment penalties or interest if you fail to provide information necessary for an electronic funds transfer and/or you do not properly follow these Instructions.
- 6. E-mail address(es) must be provided in Section 3 to allow for appropriate application of all payments through Electronic Notification.
- 7. You acknowledge that it will cause disruption to the notification process if the e-mail addresses provided for electronic funds transfer notification are frequently changed or changed without promptly providing an updated e-mail address to the AOS.
- 8. You acknowledge that an e-mail notification returned as undeliverable may be removed from the Auditor's e-mail notification system.
- 9. You are responsible for contacting the AOS if you are not receiving electronic notices of EFT deposits.