



Independent Contractor (IC) Instructional Checklist

Prior to the start of a project, departments and independent contractors must sign the university's Professional Services Agreement (PSA). To be binding, the PSA must be approved by the Legal Department prior to being signed by the Vice President for Administration & CFO who must sign all PSA's. To protect all parties and to expedite IC processing, it is important that departments use the latest version of the university's IC forms available online. Deviations from this process may require additional review and can cause delays in processing payment IC's.

TIP: Independent Contracts are for individuals. Companies are not Independent Contractors.

Explanation of Forms: The IC Checklist may be helpful to ensure you have completed the contract properly. It is intended to be a guide. All IC forms must be submitted together as on packet.

- Request of Legal Review of IC packet forms**
 - The Independent Contractor packet is initiated by the department and presented to Legal counsel to begin the process.

- Professional Services Agreement**
 - Form completed and signed by the Vice President/CFO after Legal has reviewed the Independent contractor packet.

- Proposal of Work**
 - The duties and/or services are clearly and sufficiently defined.

- Assessing Worker Status/Employee or Independent Contractor Checklist**
 - The form determines independent contractor status and the assessment for the IC must be greater than employee.
 - All headings must be completed including Contract worker, CSU Assessor, position and date.
 - Form must be signed by the contractor and dated.
 - Legal makes final determination on the Independent Contractor status.

- Independent Contractor Acknowledgement Form**
 - All portions (Step 1 &2) should be completed entirely.
 - The acknowledgement (step 3) must be signed and dated.
 - The Vice President/CFO submits to the State of Ohio.

- New Vendor Information Form**
 - All parts of this form must be completed by the independent contractor.

- Request for Taxpayer – Identification Number and Certification (W-9)**
 - Part I & II and certification must be completed.

**Central State University
Assessing Worker Status
Employee or Independent Contractor Status**

Worker Name: _____ **CSU Assessor:** _____

Position: _____ **Date:** _____

Departments are required to determine the type of work to be performed and whether it is classified as an employee or independent contractor status prior to procuring the services. Whether a worker is classified as an employee or an independent contractor hinges on the common law definition of "employment". Making this determination can require a difficult factual analysis in which common law principles, case law, and ruling (s) must be considered. The Internal Revenue Service (IRS) provides guidance by listing twenty (20) factors used in determining independent contractor status. Check the appropriate box for each of the factors.

IRS 20-FACTOR TEST		Check Yes or NO
1. Instructions	Is the worker required to comply with employer's instructions about when, where, and how to work?	<input type="checkbox"/> Yes <input type="checkbox"/> No
2. Training	Is training required? Does the worker receive training from or at the direction of the employer, includes attending meetings and working with experienced employees?	<input type="checkbox"/> Yes <input type="checkbox"/> No
3. Integration	Are the worker's services integrated with activities of the company? Does the success of the employer's business significantly depend upon the performance of services that the worker provides?	<input type="checkbox"/> Yes <input type="checkbox"/> No
4. Service Rendered Personally	Is the worker required to perform the work personally?	<input type="checkbox"/> Yes <input type="checkbox"/> No
5. Authority to hire, supervise and pay assistants	Does the worker have the ability to hire, supervise and pay assistants for the employer?	<input type="checkbox"/> Yes <input type="checkbox"/> No
6. Continuing relationship	Does the worker have a continuing relationship with the employer?	<input type="checkbox"/> Yes <input type="checkbox"/> No
7. Set Hours of Work	Is the worker required to follow set hours of work?	<input type="checkbox"/> Yes <input type="checkbox"/> No
8. Full-time Work Required	Does the worker work full-time for the employer?	<input type="checkbox"/> Yes <input type="checkbox"/> No
9. Place of Work	Does the worker perform work on the employer's premises and use the company's office equipment.	<input type="checkbox"/> Yes <input type="checkbox"/> No
10. Sequence of Work	Does the worker perform work in a sequence set by the employer? Does the worker follow a set schedule?	<input type="checkbox"/> Yes <input type="checkbox"/> No
11. Reporting Obligations	Does the worker submit regular written or oral reports to the employer?	<input type="checkbox"/> Yes <input type="checkbox"/> No
12. Method of Payment	How does the worker receive payments? Are the payments of regular amounts at set intervals?	<input type="checkbox"/> Yes <input type="checkbox"/> No
13. Furnishing of tools and materials	Does the worker rely on the employer for tools and materials?	<input type="checkbox"/> Yes <input type="checkbox"/> No
14. Investment	Has the worker made an investment in the facilities or equipment used to perform services?	<input type="checkbox"/> Yes <input type="checkbox"/> No
15. Realization of profit or loss	Is the payment made to the worker on a fixed basis regardless of profitability or loss?	<input type="checkbox"/> Yes <input type="checkbox"/> No
16. Working for more than one company at a time	Does the worker only work for one employer at a time?	<input type="checkbox"/> Yes <input type="checkbox"/> No
17. Availability of services to public	Are the services offered to the employer unavailable to the general public?	<input type="checkbox"/> Yes <input type="checkbox"/> No
18. Right to discharge	Can the worker be fired by the employer?	<input type="checkbox"/> Yes <input type="checkbox"/> No
19. Right to terminate	Can the worker quit work at any time without liability?	<input type="checkbox"/> Yes <input type="checkbox"/> No
20. Payment of Business and Travel expenses	Does the worker receive payment for business and travel expenses?	<input type="checkbox"/> Yes <input type="checkbox"/> No

Total Yes: _____

Total No: _____

Assessment: Employee (Total of Yes) _____

Independent Contractor (Total of No) _____

Signature

Date

REQUEST TO GENERAL COUNSEL FOR CONTRACT REVIEW

When the contract is **fully signed**, you are required to return a copy to Office
of General Counsel for our files.

DATE SUBMITTED:

DATE NEEDED *(please note that two weeks for legal review is required):*

ATTACHMENTS:

ACKNOWLEDGEMENT: I have read, fully understand and agree with the business aspects of the attached contract. I am submitting the contract to General Counsel for legal review.

Signature Date

Print Name and Title

Signature-Departmental Director Date

Signature-Vice President Date
(or designee)

Print Name and Title

Print Name and Title

NOTES

NOTES FROM GENERAL COUNSEL'S OFFICE (FOR OFFICE USE ONLY)

LEGAL DOCUMENT REVIEW (FOR OFFICE USE ONLY)

Approved Disapproved Pending

Laura Wilson

Date General Counsel

CENTRALSTATEUNIVERSITY

OFFICE OF GENERAL COUNSEL

P.O. BOX 1004, WILBERFORCE, OH 45384

PHONE: (937) 376-6629 FAX: (937) 376-6254

**CENTRAL STATE UNIVERSITY
PROFESSIONAL SERVICES AGREEMENT**

This Consulting Agreement ("Agreement") is made as of this _____ day of _____, 20_____
by and between **CENTRAL STATE UNIVERSITY** ("University") and _____
("Contractor"), located at _____

WHEREAS, the University is desirous of obtaining services of the Contractor;

WHEREAS, the Contractor represents that Contractor has the knowledge, skill and ability to perform services for the University;

NOW THEREFORE, the parties hereto, intending to be legally bound, covenant and agree as follows:

1. The Contractor is hereby retained by the University and agrees to perform the services described below ("Services") (attach additional sheets, if necessary):
2. The Contractor agrees to perform the Services to the satisfaction of the University during the term of this Agreement.
3. The University agrees to pay the Contractor a fee of _____ for such Services. The fee will be payable (describe frequency and amount of payments; fee can be stated as "not to exceed") as described below:

The University, in its sole discretion, shall pay reasonable and necessary expenses incurred by the Contractor in performance of Services after receipt of the Contractor's invoice supported by documentation satisfactory to the University.

4. The Contractor agrees that the University will not deduct income or Social Security tax on any payments to the Contractor hereunder. The Contractor further agrees that the Contractor is solely responsible for payment of any such taxes due to the proper taxing authorities.
5. The Contractor understands that the Contractor's status hereunder is that of independent contractor. The Contractor is not an employee of the University in the performance of Services and is not entitled to any employee benefits, statutory or otherwise, including, but not limited to, workers' compensation or unemployment compensation.
6. The Contractor agrees to keep confidential and not to disclose to third parties any information provided by the University pursuant to this Agreement unless the Contractor has received prior written consent of the University to make such disclosure. This obligation of confidentiality does not extend to any information that:
 - (a) was in the possession of the Contractor at the time of disclosure by the University, directly or indirectly;
 - (b) is or shall become, through no fault of the Contractor, available to the general public, or
 - (c) is independently developed and hereafter supplied to the Contractor by a third party without restriction or disclosure.
7. The Contractor agrees that any computer programs, software, documentation, copyrightable work, patents, discoveries, inventions, or improvements developed by the Contractor solely, or with others, resulting from any performance of Services pursuant to this Agreement are the property of the University and the Contractor agrees to assign all rights therein to the University. The Contractor further agrees to provide the University with any assistance which the University may require to obtain patents or copyright registrations, including the execution of any documents submitted by the University.

8. In the performance of Services, the Contractor agrees that the Contractor shall not have the authority to enter into any contract or agreement to bind the University and shall not represent to anyone that the Contractor has such authority.
9. The Contractor represents and warrants to the University that in performing services the Contractor will not be in breach of any agreement with a third party.
10. The Contractor agrees that any personal injury to the Contractor or third parties or any property damage incurred in the course of performance of Services shall be the responsibility of the Contractor. The Contractor will indemnify, defend and hold the University harmless from any claims, demands, lawsuits, or award of damages arising out of the Contractor's performance of Services, except to the extent such are caused by the sole fault or negligence of the University.
11. The Contractor agrees that the obligations of Sections 6, 7 and 10 hereof will survive the termination of this Agreement.
12. The Contractor may not assign the rights or obligations under this Agreement without the University's prior written consent.
13. This Agreement contains the entire understanding with respect to the subject matter hereof and may not be amended except by a written agreement executed by the Contractor and an appropriate representative of the University. If any such other written agreement is entered between the parties, this Professional Services Agreement shall govern any conflicts between the terms of the documents.
14. The term of this Agreement shall commence on _____, **20** and continue until _____, **20**. It may be extended beyond such date if the University agrees to the extension in writing.
15. All or part of this Agreement may be terminated by the University for its convenience. In such event, Contractor will be entitled to compensation for Services performed up to the date of termination. Contractor shall not be entitled to compensation or profit for Services not performed.
16. This Agreement shall be governed by the laws of the State of Ohio.

CONTRACTOR:

CENTRAL STATE UNIVERSITY:

Print Name

Date

Print Name

Date

Services are to be charged to Account Number(s): _____

Contractor's Tax I.D. # _____



INDEPENDENT CONTRACTOR/WORKER ACKNOWLEDGMENT

Ohio Public Employees Retirement System
277 East Town Street, Columbus, Ohio 43215-4642

Employer Services: 1-888-400-0965
www.opers.org

This form is to be completed if you are an individual who begins providing personal services to a public employer on or after Jan. 7, 2013 but are not considered by the public employer to be a public employee (e.g., you are an independent contractor) and will not have contributions made to OPERS. This form must be completed not later than 30 days after you begin providing personal services to the public employer.

STEP 1: Personal Information

Social Security Number

Date of Birth

Month Day Year

First Name

MI Last Name

Name of Current Employer

I am an OPERS or other retirement system benefit recipient

STEP 2: Public Employer Information

Name of Public Employer for Which You Are Providing Personal Services

Employer Contact

First Name

MI Last Name

Employer Code

1 6 3 5

Employer Contact Phone Number

Service Provided to Public Employer

Start Date of Service

Month Day Year

End Date of Service

Month Day Year

STEP 3: Acknowledgment

The public employer identified in Step 2 has identified you as an independent contractor or another classification other than a public employee. Ohio law requires that you acknowledge in writing that you have been informed that the public employer identified in Step 2 has classified you as an independent contractor or another classification other than a public employee for the services described in Step 2 and that you have been advised that contributions to OPERS will not be made on your behalf for these services.

In accordance with Ohio Administrative Code section 145-1-42(A)(2), an independent contractor means an individual who:

- Is a party to a bilateral agreement which may be a written document, ordinance or resolution that defines the compensation, rights, obligations, benefits and responsibilities of both parties;
- Is paid a fee, retainer or other payment by contractual arrangement for particular services;
- Is not eligible for workers' compensation or unemployment compensation;
- May not be eligible for employee fringe benefits such as vacation or sick leave;
- Does not appear on a public employer's payroll;
- Is required to provide his own supplies and equipment, and provide and pay his assistants or replacements if necessary;
- Is not controlled or supervised by personnel of the public employer as to the manner of work; and
- Should receive an Internal Revenue Service form 1099 for income tax reporting purposes.

An independent contractor is not a public employee and shall not become a contributor to the retirement system. If you disagree with the public employer's classification, you may contact OPERS to request a determination as to whether you are a public employee eligible for OPERS contributions for these services. Ohio law provides that a request for a determination must be made within five years after you begin providing personal services to the public employer, unless you are able to demonstrate through medical records to the Board's satisfaction that at the time the five-year period ended, you were physically or mentally incapacitated and unable to request a determination. Under the OPERS Health Reimbursement Arrangement (HRA) and the OPERS Retiree Medical Account (RMA), re-employed retirees who are not independent contractors are not eligible for a monthly allowance or reimbursement of any medical expenses incurred during the re-employment period. If you are not an independent contractor and receive an allowance or reimbursements, you may be liable to OPERS and/or the applicable plan.

By signing this form, you are acknowledging that the public employer for whom you are providing personal services has informed you that you have been classified as an independent contractor or another classification other than a public employee and that no contributions will be remitted to OPERS for the personal services you provide to the public employer. If you entered into a contract to provide services as an independent contractor, you are acknowledging that you meet the requirements of an "independent contractor" as that term is defined in Ohio Administrative Code section 145-1-42(A)(2). If you begin to provide services as an independent contractor to the same employer from which you retired, or to any employer if less than two months after the retirement allowance commences, you are acknowledging the pension portion of your benefit will be forfeited during the period of the contract. You are acknowledging that the annuity portion of your benefit will be suspended and will be paid in a lump sum upon termination of the contract, and you may be liable to the retirement system for any amounts incorrectly paid from the plan(s). You are also acknowledging that you are not eligible for a monthly allowance or reimbursement of medical expenses incurred during the period you are providing services under the OPERS HRA or the OPERS RMA, and you may be liable to OPERS and/or the applicable plan for any allowance or reimbursements received. This acknowledgment will remain valid as long as you continue to provide the same services to the same employer with no break in service regardless of whether the initial contract period is extended by any additional agreement of the parties. You also acknowledge that you understand you have the right to request a determination of your eligibility for OPERS membership if you disagree with the public employer's classification. **This form must be retained by the public employer and a copy sent to OPERS. The public employer's failure to retain this acknowledgment may extend your right to request a determination beyond the five years referenced above.**

Signature _____ Today's Date / /
Do not print or type name



STATE OF OHIO - OFFICE OF BUDGET & MANAGEMENT

NEW VENDOR INFORMATION FORM

(Replaces the old CAS VENE Form)

ALL parts of this form must be completed by the vendor and returned to the issuing state agency

READ & COMPLETE CAREFULLY

NEW

W-9 ATTACHED (REQUIRED)

SECTION 1: COMPLETE VENDOR LEGAL BUSINESS NAME (Should match W-9)

Business Name, Trade Name, Doing Business As: (If different from above)

BUSINESS ENTITY: CORPORATION PARTNERSHIP SOLE PROPRIETOR (Please check one only) NON PROFIT INDIVIDUAL OTHER (SPECIFY):

NOTE: IF SOLE PROPRIETOR, INDIVIDUAL'S NAME (AS OWNER) MUST APPEAR IN THE LEGAL BUSINESS NAME ABOVE

TAXPAYER ID # (TIN): SSN FEIN #

SECTION 2: VENDOR ADDRESS: STREET CITY COUNTY STATE ZIP CODE COUNTRY

CONTACT INFORMATION: NAME (TYPE OR PRINT)

VENDOR WEBSITE:

VENDOR E-MAIL ADDRESS:

BUSINESS PHONE & Ext #:

FAX NUMBER & Ext #:

IS YOUR BUSINESS CURRENTLY CERTIFIED AS MBE (Minority Business Enterprise) EDGE (Encouraging Diversity, Growth & Equity)

PAYMENT TERMS: (Pick one only) 2/10 Net 30 Net 30 Net 45 Net 60 Net 90

SECTION 3: REMITTANCE INFORMATION: INDICATE BELOW THE REMITTANCE ADDRESS OF YOUR BUSINESS

SAME AS VENDOR ADDRESS ABOVE EFT (Electronic Funds Transfer)

REMIT ADDRESS STREET CITY STATE ZIP CODE

NOTE: If EFT, must complete Form OBM-1234-(Rev.5/2007) Authorization for Direct Deposit of State Warrants

SECTION 4:

FOR PURCHASE ORDER (PO) DISTRIBUTION: 1) CHECK ONLY ONE BOX BELOW; 2) INPUT EMAIL ADDRESS OR FAX# (IF CHECKED)

EMAIL

FAX

USPS MAIL

NAME OF PERSON TO RECEIVE PO Distribution:

PHONE NUMBER:

E-MAIL ADDRESS:

TYPE OR PRINT NAME OF PERSON COMPLETING THIS FORM:

PHONE NUMBER:

SIGNATURE:

ADD ADDITIONAL BUSINESS ADDRESS, E-MAIL & CONTACT INFORMATION ON SEPARATE SHEET IF REQUIRED

PLEASE SEND COMPLETED FORM & QUESTIONS ABOUT THE FORM TO THE AGENCY CONTACT (information listed below):

AGENCY CONTACT INFORMATION:

Contact Name:

Contact Phone:

Contact Agency Name:

Request for Taxpayer Identification Number and Certification

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

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

Print or type.
See Specific Instructions on page 3.

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

2 Business name/disregarded entity name, if different from above

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

Individual/sole proprietor or single-member LLC

Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____

Other (see instructions) ►

C Corporation

S Corporation

Partnership

Trust/estate

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

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

6 City, state, and ZIP code

7 List account number(s) here (optional)

Requester's name and address (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Social security number

			-			-				
--	--	--	---	--	--	---	--	--	--	--

or

Employer identification 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:

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

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

Sign Here

Signature of U.S. person ►

Date ►

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)

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 28% 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 . . .
<ul style="list-style-type: none"> Corporation 	Corporation
<ul style="list-style-type: none"> 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
<ul style="list-style-type: none"> 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)
<ul style="list-style-type: none"> Partnership 	Partnership
<ul style="list-style-type: none"> 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) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ 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 ⁴
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
15. 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.IdentityTheft.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.