



SUBSTITUTE W9 FORM

Return to: Howard University
Material Management Department
2244 10th Street, NW, Room 413
Washington, DC 20059
Telephone: (202) 806-1300 Fax: (202) 806-4610

1. VENDOR

Name (as shown on your income tax return) (Please type or print)

Business Name (Please type or print) Employee ID Number Social Security Number

Supplier Type (check all that apply)

- Large Business Concern Non-Profit Organization
Small Business Concern
HBCU/MI

W9 Tax Payer Information (Check one only)

- Individual/Sole Proprietor Exempt from backup withholding
Corporation Limited Liability Company
Partnership Other

Check all that apply:

- Women-owned (WBE) Veteran-owned Service Disabled Veteran-owned Minority (MBE)
Disadvantaged (DBE) Please circle the DBE classification below, if applicable:

- 01-African American Male 02-Hispanic Male 03-Asian Male 04-Other Male
11-African American Female 12-Hispanic Female 13-Asian Female 14-Other Female

2. BUSINESS ADDRESS: (please copy this page to list any additional address)

Form with two columns: ADDRESS/LOCATION 1 (ORDER) and ADDRESS/LOCATION 2 (REMIT). Fields include Address Line 1, Address Line 2, City, State, Postal Code, Principal Contact Name, E-Mail Address, Telephone Number, and Fax Number.

3. 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. person (including a U.S. resident alien)

4. SIGNATURE

Signature of Authorized Representative Title
Print Name Date

MATERIAL MANAGEMENT USE ONLY

EXCLUDED PARTIES Yes No Buyer Signature:

ID NUMBER: Date:

## SPECIFIC INSTRUCTIONS FOR SUBSTITUTE W-9 FORM

### NAME

If you are an individual, you must generally enter the name shown on your social security card. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your name, the last name shown on your social security card and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part 1 of the form.

**Sole Proprietor:** Enter your individual name as shown on your social security card on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name" line.

**Limited Liability Company (LLC):** If you are a single member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Treasury regulations section 301.7701-3, enter the owner's name on the "Name" line. Enter the LLC's name on the "Business name" line. Check the appropriate box for your filing status (sole proprietor, corporation, etc.), then check the box for "Other" and enter "LLC" in the space provided.

**Other Entities:** Enter your business name as shown on required Federal tax documents on the "Name" line. 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 the "Business name" line.

**Note.** You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

### EXEMPT FROM BACKUP WITHHOLDING

If you are exempt, enter your name as described above and check the appropriate box for your status, then check the "Exempt from backup withholding" box in the line following the business name, sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

**Note.** If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

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 possession of the United States, or any of their political subdivision or instrumentalities,
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation,
7. A foreign central bank of issue,
8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
9. A futures commission merchant registered with the Commodity Futures Trading Commission,
10. A real estate investment trust,
11. An entity registered at all times during the tax year under the Investment Company Act of 1940
12. A common trust fund operated by a bank under section 584(a),
13. A financial institution
14. A middleman known in the investment community as a nominee or custodian, or
15. A trust exempt from tax under section 664 or described in section 4947.

### TAXPAYER IDENTIFICATION NUMBER (TIN)

**Enter your TIN on the appropriate line.** If you are a resident alien and you do not have and are not eligible to get your SSN, your TIN is your IRS individual taxpayer identification number (TIN). 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. However, the IRS prefers that you use your SSN.

If you are a single-owner LLC that is disregarded as an entity separate from its owner, enter your SSN (or EIN, if you have one). If the LLC is a corporation, partnership, etc., enter the entity's EIN.

**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, from your local Social Security Administration office or get this form online at [www.socialsecurity.gov/online/ss-5.pdf](http://www.socialsecurity.gov/online/ss-5.pdf). 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](http://www.irs.gov/businesses) and clicking on Employer ID Numbers under Related Topics. You can Forms W-7 and SS-4 from the IRS by visiting [www.irs.gov](http://www.irs.gov) or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, 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.** Writing "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

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