

**W-9**

(Substitute)

**REQUEST FOR TAXPAYER IDENTIFICATION AND CERTIFICATION**

**YOU RECEIVED THIS FORM** because a state agency may make a payment to you for services, supplies, or as a reimbursement.  
**YOU ARE REQUIRED BY IRS** to provide complete and accurate tax identification information.

**READ THE INSTRUCTIONS ON THE REVERSE SIDE BEFORE COMPLETING THIS FORM.**

Accurately completing this form will assist us in establishing your account for payment processing.

**1. NAME & ADDRESS**

Telephone:

Fax:

**2. BUSINESS NAME**

\_\_\_\_\_  
 \_\_\_\_\_

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

**4. ORGANIZATION TYPE**

You Must Check One Only. Make sure that the organization type corresponds to the tax identification number.

- Single Owner LLC  
 Individual/Sole Proprietorship  
 State of Oregon Employee  
 Attorney-At-Law  
 Corporation, except Medical Corporations  
 Medical Corporation  
 Medical/Health Care, not Incorporated  
 Non-Profit (copy of Exemption Notice required)  
 Partnership, LLC, LLP  
 Trust  
 Government Agency  
 Local Government/Political Subdivision

State Use Only

**V I O**

6	Y	T
7	Y	I
1	N	E
5	Y	P
5	N	O
5	Y	N
5	Y	N
5	N	G
5	Y	T
7	Y	T
3	N	G
4	N	G

**3. TAX IDENTIFICATION NUMBER (TIN)**

You must provide your TIN (SSN or EIN) whether or not you are required to file a tax return. Payers must generally withhold at the current IRS backup withholding rate for taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. See back of form for applicable penalties and instructions.

If you do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form and give it to the requestor. You will be subject to backup withholding on all 1099-MISC reportable payments until you provide your TIN to the requestor

**5.**

The number shown on this form is my correct taxpayer identification number, **and**  
 I am a U.S. person (including a U.S. resident alien), **and**

**READ THE INSTRUCTIONS ON THE REVERSE SIDE BEFORE RESPONDING TO THE NEXT ITEM**

**Under penalties of perjury, I certify that 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 the IRS has notified me that I am no longer subject to backup withholding.**

You must cross out the above paragraph if you have been notified by the IRS that you are currently subject to backup withholding because of underreporting interest or dividends on your tax return.

To sign up for direct deposit payment service and receive convenient, electronic payments, log-on to

<http://egov.oregon.gov/DAS/SCD/SFMS/ach.shtml>

on the internet. Click on Forms and Brochures. Then select Direct Deposit (ACH) Authorization Form

**The Internal Revenue Service does not require your consent to any provision of this document other than the certifications required to avoid backup withholding.**

**6. AUTHORIZED SIGNATURE** \_\_\_\_\_

NAME (Print or Type) \_\_\_\_\_

TITLE \_\_\_\_\_

DATE \_\_\_\_\_

(If representing a business/organization)

# INSTRUCTIONS

**WHY YOU RECEIVED THIS FORM:** A State of Oregon agency has established an account for the named person or business. Payments may be made for services, supplies, or as a reimbursement. All information supplied is confidential and will be for the purpose of reporting to IRS those payments already subject to such reporting requirements or may be disclosed to federal law enforcement and intelligence agencies to combat terrorism.

**NAME & ADDRESS:** Verify that the name and address on the form are correct. **If not correct, draw a line through the incorrect information and write the correct information to the side.** If using a SSN the name must be written on the form exactly as it appears on your social security card. If using a FEIN the name must be written on the form exactly as it appeared on Form SS-4, Application for Employer Identification Number. Enter your telephone and fax numbers, if incorrect or missing.

**BUSINESS NAME:** Enter any business, trade, or "doing business as (DBA)" name. The **TIN, ORGANIZATION TYPE and NAME** must all be for the same entity.

**TAX IDENTIFICATION NUMBER (TIN):** Verify that the TIN is correct for the entity named on the form. This number can be either a FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN) or SOCIAL SECURITY NUMBER (SSN). If the tax identification number preprinted on the form is incorrect, draw a line through it and write in the correct number.

**ORGANIZATION TYPE:** The following definitions and type of number required may help identify the correct selection:

<b>Single Owner LLC- Individual - Sole Proprietorship-</b>	Any business owned by a single member. Give name of the owner. The IRS prefers a SSN. A private person. Give SSN of the individual. Any business or venture owned by a single person. Give name of the owner. The IRS prefers a SSN.
<b>State of Oregon Employee - Attorney-At-Law -</b>	An employee of the State of Oregon on the state payroll system. Give SSN of the individual. Attorney-at-Law, either incorporated or non-incorporated. Give either SSN of the individual or FEIN of the organization.
<b>Corporation Except Medical -</b>	Any corporation formed under the laws of any U.S. state or territory except for non-profit, governmental or medical/health care corporations. Give FEIN of the organization.
<b>Medical Corporation-INC Medical/Health Care – non INC</b>	Any corporation that provides a medical or health care service. Give FEIN of the organization. Any business or venture that provides medical or health care services, but is not incorporated. Give legal name and TIN of the organization or owner.
<b>Non-Profit -</b>	Any non-profit organization formed under the laws of any U.S. state or territory. Give name and FEIN of the organization. A copy of your EXEMPTION CERTIFICATE is required.
<b>Partnership -</b>	Any business or venture owned by two or more partners. Includes LLP and LLC. Must have a FEIN. If you are a single-member LLC enter the owner's name in the NAME & ADDRESS box. Enter the LLC's name on the BUSINESS NAME line.
<b>Government Agency -</b>	Any part of the government of the United States or of any state, or any political subdivision of a state other than Oregon, or a foreign government. Give FEIN of the organization.
<b>Local Government -</b>	Any local government agency or political subdivision of the State of Oregon. Include your political subdivision number.

**Certification:** IRS requires an individual or organization that is subject to backup withholding to have withholdings at a rate set by the IRS, from any 1099-MISC reportable payment. The amount deducted is paid directly to IRS. Backup withholding is NOT a monthly or quarterly payroll tax withholding. You are subject to backup withholding if: **1)** you have received a special notice telling you so, or **2)** you failed to provide a correct Taxpayer ID Number (TIN) as requested, or **3)** you failed to report interest or dividend income. Sign the form to certify under penalties of perjury all items listed in box 5. Return the form to the address below.

## PENALTIES-

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

**SIGNATURE:** Sign the form to certify that the information on the form is valid. Print or type your name below the signature.

Return this form by mail to:

**Oregon Department of Administrative Services  
State Controller's Division  
Statewide Financial Management System  
155 Cottage St. NE U60  
Salem, OR 97301-3970**

This form may be faxed to: (503) 378-8940

**AFTER READING THE INSTRUCTIONS** you may contact SFMS at (503) 373-1044 ext. 240 for additional information. Thank you for your cooperation.

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