

Substitute W-9 Form

Vendors requesting payment for products and/or services provided to WOU or requesting payment for any other reason must complete and submit this Substitute W-9 Form prior to receiving payment. Vendors include both businesses and individuals.

A Federal Tax Identification Number (FEIN) or Social Security Number (SSN) must be on file for **All VENDORS** receiving payments from WOU. **An IRS W-9 Form may not be substituted in lieu of this form.**

NAME OF BUSINESS: _____		
OR		
NAME OF INDIVIDUAL: _____		
First Name	Middle Name	Last Name
<small>(Associated with TIN or SSN listed below. Payments will be payable to this name.)</small>		
DOING BUSINESS AS (DBA) NAME: _____		
<small>(If applicable)</small>		
PAYMENT ADDRESS: Street/PO Box _____		
City _____	State _____	Zip Code _____
TAXPAYER ID NUMBER (TIN): _ _ - _ _ - _ _ _ _ _		
Federal Tax ID Number	OR <small>(Provide only one)</small>	_ _ - _ - _ _ _ _ _ SSN-Individual/Sole Proprietor

<p style="text-align:center;">Select One (Required)</p> <p><input type="checkbox"/> U.S. Citizen</p> <p><input type="checkbox"/> U.S. Resident Alien-see page 2 of this form</p> <p><input type="checkbox"/> Foreign Alien or Entity-complete W-8 Form- See page 2 of this form</p>	<p style="text-align:center;">Check Any That Apply</p> <table style="width:100%;"> <tr> <td><input type="checkbox"/> Woman Owned - State Certified</td> <td><input type="checkbox"/> Woman Owned - Self Reported</td> </tr> <tr> <td><input type="checkbox"/> Minority Owned - State Certified</td> <td><input type="checkbox"/> Minority Owned - Self Reported</td> </tr> <tr> <td><input type="checkbox"/> Emerging Small Business - State Certified</td> <td><input type="checkbox"/> Emerging Small Business - Self Reported</td> </tr> <tr> <td><input type="checkbox"/> Veteran</td> <td><input type="checkbox"/> Other: _____</td> </tr> </table>	<input type="checkbox"/> Woman Owned - State Certified	<input type="checkbox"/> Woman Owned - Self Reported	<input type="checkbox"/> Minority Owned - State Certified	<input type="checkbox"/> Minority Owned - Self Reported	<input type="checkbox"/> Emerging Small Business - State Certified	<input type="checkbox"/> Emerging Small Business - Self Reported	<input type="checkbox"/> Veteran	<input type="checkbox"/> Other: _____
<input type="checkbox"/> Woman Owned - State Certified	<input type="checkbox"/> Woman Owned - Self Reported								
<input type="checkbox"/> Minority Owned - State Certified	<input type="checkbox"/> Minority Owned - Self Reported								
<input type="checkbox"/> Emerging Small Business - State Certified	<input type="checkbox"/> Emerging Small Business - Self Reported								
<input type="checkbox"/> Veteran	<input type="checkbox"/> Other: _____								

Select One (Required)				
<input type="checkbox"/> Non Profit Entity	<input type="checkbox"/> Individual	<input type="checkbox"/> Partnership	<input type="checkbox"/> Trust/estate	<input type="checkbox"/> Corporation
<input type="checkbox"/> Limited Liability Corporation-Individual	<input type="checkbox"/> Limited Liability Corporation-Corporation	<input type="checkbox"/> Limited Liability Corporation-Partnership		

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.

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 taxpayer identification number.

SIGNATURE OF INDIVIDUAL OR COMPANY REPRESENTATIVE AND TITLE	DATE

Return form to requesting department: The Research Institute at Western Oregon University <u>OR</u> 345 Monmouth Ave N Monmouth, OR 97361	Western Oregon University - Accounts Payable 345 Monmouth Ave N Monmouth, OR 97361 Phone: 503-838-8231 Fax: 503-838-8014
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WESTERN OREGON UNIVERSITY FOREIGN ALIEN/ ENTITY OR RESIDENT ALIEN

FOREIGN ALIEN OR ENTITY

Western Oregon University requires a W-8 Form for all foreign aliens/entities being paid for a service, copyrights, permissions and royalties performed in the United States to conform to IRS regulations. The IRS requires Western Oregon University to obtain a signed and dated W-8 Form prior to issuing payment. There are four different types of W-8 Forms. The Foreign Alien/Entity will need to determine which type of form applies to them; they will need to fill out the appropriate form; and they will need to return the form to Western Oregon University.

The links for the W-8 Forms are as follows (the entity type will determine which form to complete):

<http://www.irs.gov/pub/irs-pdf/fw8exp.pdf> (Form W-8EXP) <http://www.irs.gov/pub/irs-pdf/iw8exp.pdf> (Instructions Form W-8EXP)

<http://www.irs.gov/pub/irs-pdf/fw8eci.pdf> (Form W-8ECI) <http://www.irs.gov/pub/irs-pdf/iw8eci.pdf> (Instructions Form W-8ECI)

<http://www.irs.gov/pub/irs-pdf/fw8ben.pdf> (Form W-8BEN) <http://www.irs.gov/pub/irs-pdf/iw8ben.pdf> (Instructions Form W-8BEN)

<http://www.irs.gov/pub/irs-pdf/fw8imy.pdf> (Form W-8IMY) <http://www.irs.gov/pub/irs-pdf/iw8imy.pdf> (Instructions Form W-8IMY)

US 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 "savings clause." Exceptions specified in the savings clause may permit an exemption from tax to continue for certain types of income even after the recipient 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 savings clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement 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 non-resident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the savings clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient fact to justify the exemption from the 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 the 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 not subject to backup withholding, submit the appropriate completed Form W-8.