



Department of
**Finance &
Administration**

Supplier Maintenance Agency Training Workshop #2

Topic: W-9

Upcoming Training Workshops

Month	Topic
March 2022	<i>TBD</i>
June 2022	<i>TBD</i>

Please submit any topic ideas or questions with specific examples to Supplier.Maintenance@tn.gov and include in the Subject: ATW.

What is a W-9?

W-9
Form (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.

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

C Corporation

S Corporation

Partnership

Trust/estate

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 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.

Other (see instructions) ► _____

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

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. Requester's name and address (optional)

6 City, state, and ZIP code

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

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

6 City, state, and ZIP code

7 List account number(s) here (optional)

8 The name given on line 1 to avoid filing number (SSN). However, for a ms for Part I, later. For other ave a number, see How to get _____

Social security number

9 or Employer identification number

r line 1. Also see What Name and ter.

10 n number (or I am waiting for a number to be issued to me); and om backup withholding, or (b) I have not been notified by the Internal Revenue 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 ►

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

- 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.

When is a W-9 needed from a supplier?

- When registering a new supplier
- When updating Supplier Name in Edison
- Updating a supplier's federal tax classification (business type in Edison)
- When updating Address ID 1 (1099 Address) in Edison
- To activate an Inactive supplier file

Where to find the W-9

- IRS.gov
- DOA Accounting Job Aids Website
<https://www.tn.gov/finance/rd-doa/fa-accfin-swa.html>



Accounting Job Aids website

- <https://www.tn.gov/finance/rd-doa/fa-accfin-swa.html>
- TN.gov/finance, then:



Accounting Job Aids website

Supplier Maintenance

Announcements:

- [August 30, 2021 Supplier Update Form Revisions and Agency Training Workshops Announcement](#)
- [August 3, 2020 Registering New Suppliers, Requesting Updates to Existing Suppliers, and Emergency Request Procedures](#)
- [Internal Supplier Registration Getting Started Instructions](#)
- [Supplier Maintenance Emergency Request Procedures](#)
- [Supplier Maintenance FAQs](#)

Forms:

- [Current IRS W-9](#)
- [Supplier Maintenance Supplier Update Form \(For State Agency Use Only\)](#)
- [Supplier Direct Deposit Authorization](#)
- [Tennessee Treasury Local Government Investment Pool \(LGIP\) Direct Deposit Authorization Form](#)
- [Email Deposit Notification Form \(EDNF\)](#)

Instructions:

- [Supplier Maintenance Request Guide](#)

Accounting Job Aids website

Instructions:

- [Supplier Maintenance Request Guide](#)
- [Internal Supplier Registration Agency Submitter Manual](#)
- [Internal Supplier Registration Agency Approver Manual](#)
- [Internal Supplier Registration Dos and Don'ts](#)
- [Internal Supplier Registration Workflow](#)
- [Supplier Maintenance General IRS W-9 Requirements](#)
- [Supplier Maintenance IRS W-9 Summary Instructional Table](#)
- [Supplier Maintenance Remittance Address Documentation Requirements](#)
- [Supplier Maintenance Address Standards](#)
- [Supplier Maintenance Edison Locations for 1099 Reporting](#)
- [Supplier Portal Creating a New User Account](#)

Agency Training Workshops (ATW):

ATW # 1 Topic: Supplier Update Form

- [Presentation Recording](#)
- [Presentation Slides](#)
- [Supplier Update Form Helpful Hints](#)



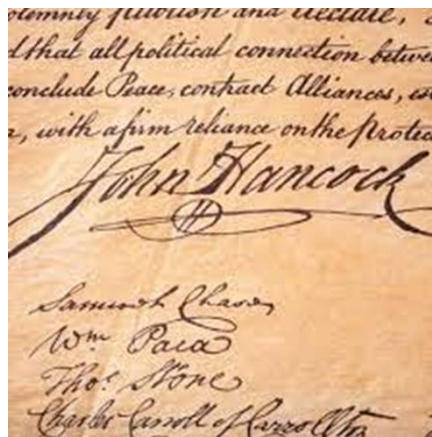
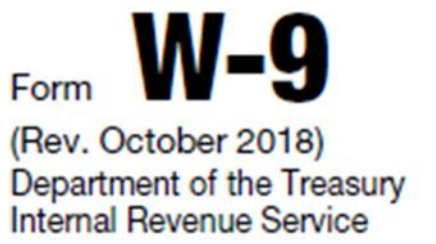
W-9 Summary Instruction Table

Supplier Maintenance IRS W-9 Summary Instructional Table

Complete each Line and Part of the IRS W-9 per the IRS W-9 instructions as follows:							
When ONE of the following federal tax classifications below is checked in Line 3 of the IRS W-9...	Line 1 <i>Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.</i>	Line 2 <i>Business name/ disregarded entity name</i>	Additional Line 3 <i>Requirements</i>	Line 4	Lines 5 & 6 <i>Address (number, street, and apt. or suite no.) City, state, and ZIP code</i>	Part I: Taxpayer Identification Number (TIN) <i>The TIN provided must match the name given on line 1 to avoid backup withholding.</i>	Part II: Certification
<p>Individual/sole proprietor or single-member LLC</p> <p><i>(single-member LLC owned by an individual and disregarded for U.S. federal tax purposes)</i></p>	<p>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.</p> <p>Sole proprietor or single-member LLC: Enter your individual name as shown on your 1040/1040A/1040EZ</p>	<p>If you have a business name, trade name, DBA name, or disregarded entity name (LLC), you may enter it on line 2.</p>	N/A	<p>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. See the IRS W-9 instructions for a list of the Exempt Payee Codes.</p>	<p>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.</p>	<p>Enter the individual's SSN <u>OR</u> EIN. Do not enter both.</p> <p>Do not enter the disregarded entity's (LLC's) EIN.</p>	<p>As allowed by the IRS W-9 instructions, the State of Tennessee requires a hand-written signature.</p>
<p>C Corporation</p>	<p>Enter the entity's name as shown on the entity's tax return</p>	<p>If you have a business name, trade name, DBA name, or disregarded entity name (LLC), you may enter it on line 2.</p>	N/A	<p>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. See the IRS W-9 instructions for a list of the Exempt Payee Codes.</p>	<p>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.</p>	<p>Enter the corporation's EIN</p>	<p>As allowed by the IRS W-9 instructions, the State of Tennessee requires a hand-written signature.</p>
		<p>If you have a business name, trade name, DBA</p>		<p>If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on</p>	<p>Enter your address (number, street, and apartment or suite number). This is where the requester of this</p>		<p>As allowed by the IRS W-9 instructions, the</p>

General W-9 requirements

- Legible
- Not altered
- Completed according to IRS W-9 instructions
- Most recent version (Rev. Oct. 2018)
- Hand-signed (electronic signatures are not accepted)
- Complete address (includes address suffix)
- EIN or SSN (cannot list both)
- Dated within one year of date of submission



Date ▶ 12-10-21

Common W-9 Obstacles



TIN Match


- Before information can be updated in Edison, the Supplier Name (line 1 of W-9) and TIN (Tax ID Number) combination must pass the IRS TIN Match
- We receive the results as either a pass or fail



TIN Match

Supplier Name and Tax ID Number combination does not match IRS records



 DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
CINCINNATI OH 45999-0023

Your Business Name
Your Name
Address
City, State Zip

Date of this notice:
Employer Identification Number:
XX-XXXXXX
Form: SS-4
Number of this notice:

For assistance you may call us at:
1-800-829-4933

IF YOU WRITE, ATTACH THE
STUB AT THE END OF THIS NOTICE.

WE ASSIGNED YOU AN EMPLOYER IDENTIFICATION NUMBER

Thank you for applying for an Employer Identification Number (EIN). We assigned you EIN XX-XXXXXX. This EIN will identify you, your business accounts, tax returns, and documents, even if you have no employees. Please keep this notice in your permanent records.

When filing tax documents, payments, and related correspondence, it is very important that you use your EIN and complete name and address exactly as shown above. Any variation may cause a delay in processing, result in incorrect information in your account, or even cause you to be assigned more than one EIN. If the information is not correct as shown above, please make the correction using the attached tear off stub and return it to us.

A limited liability company (LLC) may file Form 8832, *Entity Classification Election*, and elect to be classified as an association taxable as a corporation. If the LLC is eligible to be treated as a corporation that meets certain tests and it will be electing S corporation status, it must timely file Form 2553, *Election by a Small Business Corporation*. The LLC will be treated as a corporation as of the effective date of the S corporation election and does not need to file Form 8832.

To obtain tax forms and publications, including those referenced in this notice, visit our Web site at www.irs.gov. If you do not have access to the Internet, call 1-800-829-3676 (TTY/TDD 1-800-829-4059) or visit your local IRS office.

IMPORTANT REMINDERS:

- * Keep a copy of this notice in your permanent records. This notice is issued only one time and the IRS will not be able to generate a duplicate copy for you.
- * Use this EIN and your name exactly as they appear at the top of this notice on all your federal tax forms.

Line 3- Individual/Sole Proprietor/Single-member LLC

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

INDIVIDUAL NAME

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

BUSINESS NAME/DISREGARDED ENTITY NAME (not required)

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 C Corporation S Corporation Partnership Trust/estate

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 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.

Other (see instructions) ►

- This tax classification requires an individual's name, not a business name, to be listed on line 1

Line 3- Individual/Sole Proprietor/Single-member LLC

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.

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Not a business name, to be listed on line 1

Line 3- Individual/Sole Proprietor/Single-member LLC

Supplier Maintenance IRS W-9 Summary Instructional Table

When **ONE** of the following federal tax classifications below is checked in **Line 3** of the IRS W-9...



Individual/sole proprietor or single-member LLC

(single-member LLC owned by an individual and disregarded for U.S. federal tax purposes)



Complete each Line and Part of the IRS W-9 per the IRS W-9 instructions as follows:

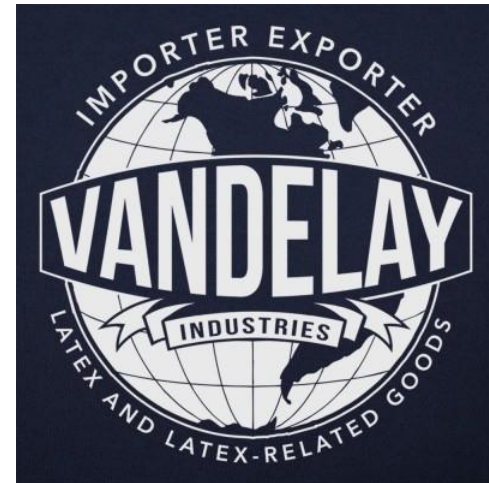
Line 1 <i>Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.</i>	Line 2 <i>Business name/ disregarded entity name</i>	Additional Line 3 <i>Requirements</i>	Line 4	Lines 5 & 6 <i>Address (number, street, and apt. or suite no.) City, state, and ZIP code</i>	Part I: Taxpayer Identification Number (TIN) <i>The TIN provided must match the name given on line 1 to avoid backup withholding.</i>	Part II: Certification
<p>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.</p> <p>Sole proprietor or single-member LLC: Enter your individual name as shown on your 1040/1040A/1040EZ</p>	<p>If you have a business name, trade name, DBA name, or disregarded entity name (LLC), you may enter it on line 2.</p>	N/A	<p>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. See the IRS W-9 instructions for a list of the Exempt Payee Codes.</p>	<p>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.</p>	<p>Enter the individual's SSN <u>OR</u> EIN. Do not enter both.</p> <p>Do not enter the disregarded entity's (LLC's) EIN.</p>	<p>As allowed by the IRS W-9 instructions, the State of Tennessee requires a handwritten signature.</p>

Example Scenario

The State of Tennessee has hired George Costanza and his business, Vandelay Architecture LLC to design a new building



George Costanza



Vandelay Architecture LLC

Individual/Sole Proprietor/Single-member LLC

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

Vandray Architecture LLC

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 C Corporation S Corporation Partnership Trust/estate

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 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.

Other (see instructions) ►

Individual/Sole Proprietor/Single-member LLC

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

George Costanza

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

Vandelay Architecture LLC

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

C Corporation

S Corporation

Partnership

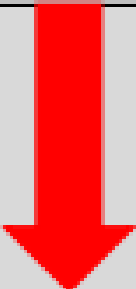
Trust/estate

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

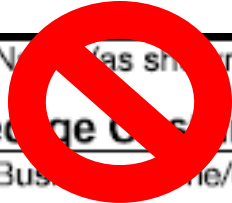
Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal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

Other (see instructions) ▶

Individual/Sole Proprietor/Single-member LLC

<p>1 Name (Last, first, middle initial) George C</p>	<p>When ONE of the following federal tax classifications below is checked in Line 3 of the IRS W-9...</p>			
<p>2 Business name Vandelay</p>		<p>Line 1 <i>Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.</i></p>	<p>Line 2 <i>Business name/ disregarded entity name</i></p>	<p>Check only one of the</p> <p><input type="checkbox"/> Trust/estate</p>
<p>3 Check ap following:</p> <p><input checked="" type="checkbox"/> Individual single-member LLC</p> <p><input type="checkbox"/> Limited liability company (LLC) if another classification does not apply</p> <p><input type="checkbox"/> Other (specify below)</p>		<p>Individual/sole proprietor or single-member LLC</p> <p><i>(single-member LLC owned by an individual and disregarded for U.S. federal tax purposes)</i></p>	<p>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.</p>	<p>If you have a business name, trade name, DBA name, or disregarded entity name (LLC), you may enter it on line 2.</p>
		<p>Sole proprietor or single-member LLC: Enter your individual name as shown on your 1040/1040A/1040EZ</p>		

Corporation



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

George C. Anza

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

Vandelay Industries

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.

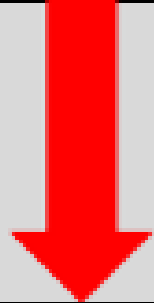

Individual/sole proprietor or single-member LLC C Corporation S Corporation Partnership Trust/estate

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 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.

Other (see instructions) ►

Corporation

<p>1 Name (Last, first, middle initial) George C. Vandelay</p> <p>2 Business name (if different from name above) Vandelay & Co.</p> <p>3 Check all that apply to the following:</p> <p><input type="checkbox"/> Individual single person</p> <p><input type="checkbox"/> Limited liability company (LLC) if another classification is disregarded</p> <p><input type="checkbox"/> Other</p>	<p>When <u>ONE</u> of the following federal tax classifications below is checked in Line 3 of the IRS W-9...</p>		<p>Line 1 <i>Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.</i></p>	<p>Line 2 <i>Business name/ disregarded entity name</i></p>	<p>only one of the</p> <p><input type="checkbox"/> Trust/estate</p> <p>p) <input type="checkbox"/> _____</p> <p>or, Do not check if member of the LLC is member LLC that</p>
	<p>C Corporation</p>		<p>Enter the entity's name as shown on the entity's tax return</p>	<p>If you have a business name, trade name, DBA name, or disregarded entity name (LLC), you may enter it on line 2.</p>	

Corporation

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

Vandelay Industries

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

C Corporation

S Corporation

Partnership

Trust/estate

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 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.

Other (see instructions) ►

Limited Liability Company

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

Vandelay Architecture LLC

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 C Corporation S Corporation Partnership Trust/estate

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

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.

Other (see instructions) ▶

Limited Liability Company

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

Vandelay Architecture LLC

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.

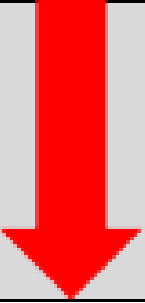

Individual proprietor or single-member LLC C Corporation S Corporation Partnership Trust/estate

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

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 claimed 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.

Other (see instructions) ▶

Limited Liability Company

<p>1 Val</p> <p>2</p> <p>3 C f</p> <p><input type="checkbox"/></p> <p><input checked="" type="checkbox"/></p> <p><input type="checkbox"/></p>	<p>When <u>ONE</u> of the following federal tax classifications below is checked in Line 3 of the IRS W-9...</p>	<p>Complete e per the IF</p>			
	<p>Line 1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.</p>	<p>Line 2 Business name/ disregarded entity name</p>	<p>Additional Line 3 Requirements</p>	<p>ne of the</p> <p>st/estate</p>	
<p>Limited liability company</p> <p>(LLC treated as a partnership, corporation, or the owner is another LLC that is not disregarded for U.S. federal tax purposes)</p> 	<p>Enter the entity's name as shown on the entity's tax return</p>	<p>If you have a business name, trade name, DBA name, or disregarded entity name (LLC), you may enter it on line 2.</p>	<p>Enter the tax classification (C=C corporation, S=S corporation, P=Partnership)</p>	<p>P</p> <p>not check ne LLC is er LLC that</p>	

Tax-exempt/Government entities

In addition to his company Vandelay Industries LLC, George also want to register his tax-exempt charity, The Human Fund, as a supplier with the state of Tennessee



To celebrate the holiday season
a donation has been made in
your name to:

The Human Fund
"Money for People"

Happy Festivus!

A scan of a Form W-9, Request for Taxpayer Identification Number and Certification. The form is partially filled out with handwritten information. The title 'W-9' is in a large, bold font at the top left. Below the title, there are instructions and a section for 'Name of the filer'. The form includes a table for 'Other information' and a section for 'Signatures'. The form is dated 01-01-2010.

Tax-exempt/Government entities

- For suppliers that are tax-exempt or government entities, the “Other” box should be selected on line 3 of the W-9
- This tax classification requires a comment to the right of the arrow
- The comment must say “Tax Exempt”, “Government entity” (if applicable), or list the specific tax code that makes the entity tax-exempt (most commonly 501c3)

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 C Corporation S Corporation Partnership Trust/estate

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 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.

Other (see instructions) ► _____

Tax-exempt/Government entities

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

The Human Fund

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.

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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 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.

Other (see instructions) ►

Not Profit



Tax-exempt/Government entities

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

The Human Fund

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

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Other (see instructions) ►

Tax Exempt



Department of
**Finance &
Administration**

Questions?