



TEXAS A&M UNIVERSITY Financial Management Operations

Accounts Payable
(979)845-8286, FAX (979) 458-4191

Substitute W-9 Instructions

Please complete the following information. We are required by law to obtain this information from you when making a reportable payment to you, and because the payment is reportable on an information return to the IRS. You are required by law to provide your correct Social Security Number or Employer Identification Number to us. If you do not provide us with this information, your payments may be subject to 28% federal income tax backup withholding. Also, if you do not provide us with this information, you may be subject to a \$50 penalty imposed by the Internal Revenue Service under section 6723.

Federal Law on backup withholding preempts any state or local law remedies, such as any right to a mechanic's lien. If you do not furnish a valid TIN, or if you are subject to backup withholding, the payer is required to withhold 28% of its payment to you. Backup withholding is not a failure to pay you. It is an advance tax payment. You should report all backup withholding as a credit for taxes paid on your federal income.

Use this form only if you are a U.S. person (including U.S. resident alien). If you are a foreign person, use the appropriate Form W-8. If you were a nonresident alien and have now become a resident alien, read note below and attach a statement, if necessary.

<http://irs.gov>

NOTE to U.S. Resident Aliens who formerly were Nonresident Aliens:

If there is a tax treaty between the U.S. and your country and it contains a "saving clause" to exempt certain types of income from U.S. tax even after you have become a Resident Alien, and you want to claim that exemption, fill out all of this form AND attach a page showing:

1. The treaty country
2. The treaty article about the income
3. The article number for the "saving clause"
4. The type and amount of income that qualifies for the saving clause
5. Facts that provide a sufficient explanation of why the saving clause applies

Privacy Notice:

- 1 You are entitled to request to be informed about the information about yourself collected by use of this form (with a few exceptions as provided by law);
- 2 You are entitled to receive and review that information ; and
- 3 You are entitled to have the information corrected at no charge to you

Instructions for Second Page:

- 1 Complete Part 1 by completing the one row of boxes that corresponds to your tax status.
- 2 Complete Part 2 if you are exempt from Form 1099 reporting.
- 3 Complete Part 3 by filling in all lines

Texas A&M University Substitute Form W-9

Part 1 - Tax Status (complete only one row of boxes)

Individuals: (Fill out this row)	Individual Name: (First name, middle initial, last name) <i>not owning a business</i>		Social Security Number
A sole proprietorship may have a "doing business as" trade name, but the legal name is the name of the business owner.			
Sole Proprietor (single owner llc) (Fill out this row)	Business Owner's Name: (REQUIRED) (First Name)	Business Owner's Social Security Number	Business or Trade Name (OPTIONAL)
	(Last Name)	or Employer ID Number	
Partnership (or an LLC with multiple owners) (Fill out this row)	Name of Partnership:	Partnership's Employer Identification Number	Partnership's Name on IRS records (see IRS Mailing label)
A corporation may use an abbreviated name or its initials, but its legal name is the name on the articles of incorporation.			
Corp. or Tax-Exempt Entity: Entity: fill out this row	Name of Corporation or Entity:	Employer Identification Number	

Part - 2 Exemption: If exempt from Form 1099 reporting, check your qualifying exemption reason below:

<input type="checkbox"/> Corporation Note that there is <u>no</u> corporate exemption for medical & health care payments/or payments for legal services	<input type="checkbox"/> Tax Exempt Entity under 501(a)(includes 501 © (3), or IRA	<input type="checkbox"/> The United States or any of its agencies or instrumentalities	<input type="checkbox"/> A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or agencies	<input type="checkbox"/> A foreign government or any of its political subdivisions or an international organization in which the United States participates under a treaty or act of Congress
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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 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).

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.

Part 3 - Certification All line items must filled in before vendor setup is completed.

Name & Title	Perfered Method of Distribution for PO's
Signature:	Fax <input type="checkbox"/> _____ Mail <input type="checkbox"/> _____ Email <input type="checkbox"/> _____
Remit To Address	Order Address:
City: _____	City: _____
State: _____	State: _____
Zip _____	Zip _____
Phone: () _____	

Please mail to: **Student Organization Finance Center, 1236 TAMU, College Station, TX 77843-1236 fax to (979) 862-8166**