



RESOURCES
FOR GRANT
RECIPIENTS

Guide to Filling out a W-9

A W-9 form is a legal document used to keep a record of taxpayers' details. Please be aware that this guide contains information for a variety of different entities. You might be filling out a W-9 as an individual, a Limited Liability Company (LLC), a Partnership, a Non-Profit, a C-Corp, etc. Make sure you read this guide carefully to understand which steps apply to your specific situation. If there are issues with the W-9 sent to us, we will have to invalidate it and request an updated version. This information is critical for us to be able to initiate payments in the shortest amount of time possible, and we greatly appreciate your efforts at ensuring the accuracy of this form.

Key Information

When filling out a W-9, the basic details are some of the most important. If your name, address, business name (if applicable), or Taxpayer Identification number (TIN) is missing or filled out incorrectly, it will automatically be rejected by the IRS. It is also important to make sure this information is entered into the correct boxes.

In this guide you will find:

1. The steps to filling out a W-9
2. A visually annotated version of a W-9
3. A table showing the information you will need to enter depending on your business structure

Steps to Filling out a W-9

Line 1 – Name: Fill out your name as it is shown on your tax returns. This should be your full legal name if you are applying as an individual or single member LLC. If you are filing as a business or non-profit, write the full company name here (do not write your individual name).

Line 2 – Business Name: if you have a business name, trade name, Doing Business As (DBA) name, or disregarded entity name that is different than the name entered on Line 1, write it in this box. If none of those things apply to you, leave this box blank.

Line 3 – Federal Tax Classification: Next, check the box that best represents the entity you are filing as. The options are: Individual/sole proprietor or single-member LLC, C Corporation, S Corporation, Partnership, Trust/Estate, Limited Liability Company, or Other.

- **Multi-member LLCs:** If you are an LLC with multiple members, you will check the ‘limited liability company’ box. You will use the blank space to the right of the box to mark what kind of LLC you are:
 - Write ‘P’ if your LLC is treated as a Partnership
 - Write ‘C’ if you are taxed as a C Corporation
 - Write ‘S’ if you are taxed as an S Corporation

If you leave this space blank, your LLC will be counted as a partnership, so it’s vital to provide the right information.

- **Other:** If you are a non-profit, check the box marked ‘other’ and write “Nonprofit corporation exempt under IRS Code Section ____.” You will need to fill in the blank with the section code number for the type of tax exemption your organization has.

Line 4 – Exemptions: If you are filing this document as an individual, you do not need to fill out this line. If you are a business or other entity that does utilize exemptions, you will need to write in your ‘Exempt Payee code’ and your ‘Exemption from FATCA Reporting Code’ (if applicable). Page 3 of the W-9 form outlines which exemptions apply to your entity if you are not already certain of that information.

Lines 5 & 6 – Address: Enter the address attached to your entity. If you are filing as an individual, enter the same address you file your tax returns with (e.g. your home address). If your entity has a business address connected to it that is used on your tax returns, use that address.

Line 7 – Account Information: This line is optional and not necessary for the purposes of the COA HOT grants.

Requester’s Name and Address: This line is optional and not necessary for the purposes of the COA HOT grants.

Part I – Taxpayer Identification Number (TIN): In this section, you will fill out either your Social Security Number (SSN) or your Employee Identification Number (EIN).

- **SSN:** If you are filing your W-9 as an individual or single member LLC – use your social security number.
- **EIN:** If you are filing as a multi-member LLC, nonprofit, partnership, Corporation, etc. – use your employee identification number. If you have applied for an EIN but have not yet received it, you can write “applied for” on the W-9 form.

Part II – Certification: Finally, you will need to certify that everything you have entered thus far is correct and accurate. You will do this by signing this form either electronically or by printing it and signing it physically. If you sign it physically, you will need to rescan the document with your signature and date attached.

On the following pages is a visually annotated W-9, as well as a table that shows the information you will need to enter depending on your business structure. (annotated W-9 and graph sourced from City of Austin)

Request for Taxpayer Identification Number and Certification

Give Form to the requester. Do not send to the IRS.

Go to www.irs.gov/FormW9 for instructions and the latest information.

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
 Limited liability company. Enter tax classification (C=Corporation, S=S Corporation, P=Partnership, etc.) _____
 Other (see instructions) ▶

C Corporation
 S Corporation
 Partnership
 Trust/estate

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.

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

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.

6 City, state, and ZIP code

7 List account number(s) here (optional)

Requester's name and address (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

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or

Employer identification number

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Part II Certification

Under penalties of perjury, I certify that:

- 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
- 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
- I am a U.S. citizen or other U.S. person (defined below); and
- 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 ▶

Date ▶

- Make sure the W-9 form revision date (top left) is marked January 2014 or newer.
- Select this and **your individual name MUST appear in box 1** and any alias or dba's in box 2.
- Select one of these, you will **list your Company name in box 1** and any alias or dba's in box 2.
- Fill out section as labeled.
- Enter your social security number **or** employer identification number, **not both**.
- Manually sign and date the W9. We cannot accept digital signatures.

How to Complete Your W-9

If your Business Structure or Tax Classification is:	Line 1 of W-9 (Legal Name)	Line 2 of W-9 (Alias/DBA)	Line 3 of W-9 (Check the box next to...)	Taxpayer Identification Method
Individual	Individual's Name	Leave Blank	Individual/Sole Proprietor/ Single-Member LLC	Social Security Number
Sole Proprietor	Individual's Name	Business Name	Individual/Sole Proprietor/ Single-Member LLC	Social Security or Employer ID
Single-Member LLC	Individual's Name	Business Name	Individual/Sole Proprietor/ Single-Member LLC	Social Security or Employer ID
Limited Liability Company (LLC)	Business Name	Alias/DBA/ Other Names	Limited Liability Company (LLC)	Employer ID
C Corporation	Business Name	Alias/DBA/ Other Names	C Corporation	Employer ID
S Corporation (S-Corp)	Business Name	Alias/DBA/ Other Names	S Corporation	Employer ID
Partnership	Business Name	Alias/DBA/ Other Names	Partnership	Employer ID
Non-Profit	Business Name	Alias/DBA/ Other Names	Other: "Nonprofit corporation exempt under IRS Code Section _____"	Employer ID
Trust Estate	Business Name	Alias/DBA/ Other Names	Trust Estate	Employer ID

Don't leave Line 1 blank.

Vendors who list "Non-Profit" in the other field must specify the tax code that qualifies them as a non-profit, i.e. 501(c)(3), 501(c)(6), etc.



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