

STEPHEN F. AUSTIN STATE UNIVERSITY

PO Box 13030, Nacogdoches, TX 75962-3030; FAX: 936-468-4282; Email: purchase@sfasu.edu; Physical Address: 2124 Wilson Dr.

PAYEE INFORMATION FORM-SUBSTITUTE W-9

This section required for all entities (PROSPECTIVE EMPLOYEES, please forward this form to traveldesk@sfasu.edu)

1. Name (as shown on your income tax return):
Full name as found on tax return
2. **Business Name**/disregarded entity name, if different from above:
3. Address:
City: State: Zip: Phone:
Foreign Address: Enter foreign city, province or state, foreign postal code, and country
Email Address:
5. Exemptions (codes apply only to certain entities not individuals)
Enter Exempt Payee Code (if any):
Exemption from FATCA reporting code (if any):
(applies to accounts maintained outside the U.S.)
4. Taxpayer Identification Number (TIN). The TIN provided must match the name given on line 1 and/or 2 to avoid backup withholding.
*SSN or ITIN Federal Employer (EIN)

Individuals complete Part I & IV, Partnerships complete Part II & IV, Corporations or other entities complete Part III & IV

Part I. INDIVIDUALS OR SOLE PROPRIETOR (Check one of the following)

- A. **I-Individual** (not owning a business)
S-Sole Proprietor of Business (Also provide individual name on line 1 and SSN on line 4 above, for tax reporting)
S-Single Member LLC (Also provide individual name on line 1 and SSN on line 4 above, for tax reporting)
- B. **Citizenship Status: I attest under penalties of perjury that I am (check one of the following):**
 1. A citizen or national of the United States. (Provide SSN in section 1, line 4)
 2. A Nonresident Alien - complete C. below. (Provide SSN or ITIN in section 1, line 4 if applicable)
 3. A Lawful Permanent Resident. Provide Alien #: *Contact Accounts Payable
- C. **Nonresident Alien Information - If you do not have a SSN or ITIN, check here:** *Contact Accounts Payable

Part II.

P-PARTNERSHIP

P-LLC THAT FILES AS A PARTNERSHIP (provide FEIN in section 1, line 4)

Enter two partner's names and Social Security Numbers. If either partner is a corporation, provide the corporation's FEINs below. Also provide the partnerships FEIN in section 1, line 4.

Partner's Name: *SSN/FEIN
Partner's Name: *SSN/FEIN

Part III. CORPORATION, LLC THAT FILES AS A CORPORATION, OR OTHER ENTITY (Check one of the following)

- T – Texas Corporation or Texas LLC that files as a Corporation
A – Texas Professional Association C – Texas Professional Corporation L – Texas Limited Partnership
If T, A, C, or L is checked, enter Texas File Number
O – Out of State Corp, Out of State LLC that files as a Corp, Out of State Professional Association, Out of State Professional Corp or Out of State Limited Partnership
G – Governmental Entity U – State Agency/University F – Financial Institution
R – Foreign Business (outside the U.S.A.) N – Other (Description Required)

Part IV. CERTIFICATION. This section required for all entities

Under penalties of perjury, I certify that the information provided on this form is, to the best of my knowledge, true, correct, and complete

PAYEE SIGNATURE:

DATE:

Warning: Failure to provide the correct name and number combination may result in payment being subject to 28% backup withholding

Vendor: Return signed form to the SFA department who sent you the form

Departments: Submit completed form to Procurement, PO Box 13030, 4282 (fax), purchase@sfasu.edu (email) or 2124 Wilson Dr. (physical address)

Are you a state-certified Historically Underutilized Business (HUB)? Yes No If not, do you qualify? Yes No

*Disclosure of your Social Security Number is required. Refer to General Instructions, of the State of Texas Application for Texas Identification Number, <http://comptroller.texas.gov/taxes/forms/>

SFA Contact Name:

Contact's Email Address:

Direct Deposit is the preferred method of payment. [Click here for Direct Deposit form](#)

Purpose of Form – An organization that is required to file an information return with the Internal Revenue Service (IRS) must obtain your correct Taxpayer Identification Number (TIN) to report income paid to you. The TIN is either the payee’s Social Security Number (SSN) or Employer Identification Number (EIN) or, for foreign individuals residing but not working inside the United States, an Individual Taxpayer Identification Number. Nonresident alien information must be obtained to determine the payee’s tax status for compliance with IRS withholding and reporting requirements. The additional information for other payee types is needed to satisfy State of Texas requirements for establishing vendor records.

Taxpayer Name and Number Specific Instructions:

To prevent payments from being subject to backup withholding, you must provide a correct TIN. A TIN is considered incorrect if the name and TIN combination does not match or cannot be found on IRS or Social Security Administration (SSA) records.

Name – As an individual, you must generally provide the name shown on your social security card. However, if you have changed your last name, for instance, due to marriage, without informing the Social Security Administration of the name change, please enter your first name, the last name shown on your social security card, and your new last name.

If you are a **sole proprietor**, you must furnish your **individual** name and your SSN. You may also enter your business name or “doing business as” name on the business name line. The SSN will be used for your vendor record with Stephen F. Austin State University (SFASU). If you prefer the use of your EIN for any required tax reporting, enter that number also. Enter your name(s) as shown on your social security card and/or as it was used to apply for your EIN on Form SS-4.

What Name and Number to Give the Requestor

Type of Payee	Name to Use	SSN/EID
1. Individual	Individual	SSN or ITIN
2. Sole Proprietor	Owner	SSN or both
3. Partnership	Partnership	EIN
4. Corporation	Corporation	EIN
5. Other Entity	Organization	EIN

Nonresident Alien Individual

For income tax purposes, “nonresident alien individual” means an individual who is neither a U.S. citizen nor resident. Generally, an alien is considered to be a U.S. resident if: The individual was a lawful permanent resident of the United States at any time during the calendar year, that is, the alien held an immigrant visa (a “green card”), or the individual was physically present in the United States on: (1) at least 31 days during the calendar year and, (2) 183 days or more during the current year and the 2 preceding calendar years (counting all the days of physical presence in the current year, one-third the number of days of presence in the first preceding year, and only one-sixth of the number of days in the second preceding year.)

See IRS Pub. 519, U.S. Tax Guide for Aliens, for more information on resident and nonresident alien status.

VISA Status – Immigration regulations regarding work eligibility of non-immigrants are complex. Contact Accounts Payable at SFA via email accountspayable@sfasu.edu for preliminary information regarding visa types that permit payment for services.

Withholding – Foreign persons are not generally required to have a U.S. TIN, nor are they subject to any backup withholding because they do not furnish a TIN to a payer. **However, non-employee payments to nonresident aliens are subject to 30% tax withholding unless a tax treaty with their country entitles them to either a lower rate or exemption.** To claim any available treaty benefits, exemptions or current year tax residency statuses; the recipient must have a U.S. tax number (SSN or ITIN) and contact accountspayable@sfasu.edu for tax determination.

Backup Withholding - What is Backup

Withholding? – Persons making certain payments to you after January 1, 2006 are required to withhold and pay to the IRS 28% of such payments under certain conditions. This is called a “backup withholding”. Payments that could be subject to backup withholding include rents, royalties, non-employee compensation, and payments for legal or medical and health care services. Reportable payments you receive will be subject to backup withholding if: You do not furnish your TIN to the requestor, or the IRS notifies the requestor that you furnished an incorrect TIN.

Limited Liability Company (LLC) Entity Types

Generally, a multiple owner Limited Liability Company is treated as a Partnership for tax purposes. A Sole Owner LLC is considered a Disregarded Entity and is reported under the sole owner’s entity type. An LLC may elect to file as a Corporation by filing IRS form 8832 directly with the IRS. For more information see <https://www.irs.gov/Businesses/small-Businesses-&Self-Employed/Limited-Liability-Company-LLC>

Payees and Payments Exempt from Backup

Withholding – Certain payees and payments are exempt from backup withholding and information reporting. The following is a list of payees exempt from backup withholding and for which no information reporting is required. Payments subject to reporting under Internal Revenue Code (IRC) sections 6041 and 6041A are generally exempt from backup withholding only if made to payees described in items (1) through (7), except a corporation that provides medical and health care services or bills and collects payments for such services is not exempt from backup withholding or information reporting.

(1) A corporation. **(2)** An organization exempt from tax under section 501(a), or an IRA, or a custodial account under section 403(b)(7). **(3)** The United States or any of its agencies or instrumentalities. **(4)** A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities. **(5)** A foreign government or any of its political subdivisions, agencies, or instrumentalities. **(6)** An international organization or any of its agencies or instrumentalities. **(7)** A foreign central bank issue.

Claiming exemption – If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 5 any code(s) that may apply to you. Also see IRS instructions pg. 3. <https://www.irs.gov/pub/irs-pdf/fw9.pdf>.

Privacy Act Notice

IRC section 6109 requires you to furnish your correct TIN to persons who must file information returns with the IRS to report certain payments. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 28% of certain taxable payments to a payee who does not furnish a TIN to a payer. Certain penalties may also apply.

Penalties Failure to Furnish TIN – If you fail to furnish your correct TIN to a requestor, you are subject to a penalty of \$100 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 requestor discloses or uses TINs in violation of Federal law, the requestor may be subject to civil and criminal penalties.

Historically Underutilized Businesses (HUB) – The State of Texas is encouraging state agencies to utilize these businesses. You or your firm qualifies if 51% owned by a person or persons who have been historically underutilized because of their identification as a member of certain groups: Black Americans, Hispanic Americans, Asian-Pacific Americans, Native Americans, or Women-any ethnicity. To obtain a certification form, contact S.F.A. HUB Coordinator at 936-468-4529.

With few exceptions, under TEX.GOV’T CODE ANN. Sec. 559.003 (1) (2) & (3) (Vernon Supp. 1992), you are entitled to request to be informed about the information the university collects, under Sections 552.021 and 552.023 of the Government Code, you are entitled to receive and review the information, and under Section 559.004 of the Government Code, you are entitled to have the university correct information about you that is incorrect.