

Instructions for Substitute W-9 Form

Substitute W-9 – Request for Taxpayer Identification Number and Certification

Accounts Payable is required by the Internal Revenue Service to report payments made for services, prizes, awards, etc. each year. We are required to have a valid federal tax identification number on file that is used on the forms submitted to the IRS. The Substitute W-9 form was designed for that purpose and as a way to gather other important information needed in order to correctly process payments.

Independent contractors must complete the form when they sign a contract with SFA. If they already exist in the database as a former student or employee, the same campus ID is used to set them up as a vendor in finance. If the name on the W-9 is different from the name in the database, they are given instructions about how to have their name changed, either through the Registrar's Office or Human Resources. Payments cannot be made on a contract if the names on the contract, W-9, and Banner database do not match.

Banner Data Standards requires Human Resources to set up all individuals who are visiting campus as a Prospective Employee. When the completed form is submitted to Travel or AP, it is forwarded to HR so that the campus ID number can be assigned by them. Once the number has been assigned, Travel/AP then adds the required address information and other notes in preparation for reimbursement of any travel expenses.

For student prizes and awards, even though the student already has a campus ID assigned by the Registrar's Office, Accounts Payable is required to have the W-9 in order to add information on the finance side that will be used to process payments and report to the IRS as needed.

So that information can be entered correctly in the Banner database, it is important to know the purpose for the form that is being submitted. Indicate that by checking the Contract, Prospective Employee, or Student prize/award box on the bottom of the form. The person who requested the form should put their name and telephone number so that they can be contacted if there are questions or additional information is needed.