



### Substitute W-9

The University of Oregon is updating its vendor records or processing a payment. To conform to IRS regulations for Form 1099 reporting, we must have a U.S. Tax Identification Number or Social Security Number for ALL VENDORS and INDIVIDUALS receiving payments from the University of Oregon. (Although the information may be similar to what is typically provided on an IRS W-9 Form, UO is required by State of Oregon to collect and report additional information. We ask that you do not submit an IRS W-9 form in lieu of this UO Substitute W-9 Form). The University is required to protect the privacy of all confidential information. Failure to provide a U.S. Taxpayer Identification Number will result in a 24% 1099-Misc Back-up Withholding. In order to comply, we ask that you provide the following information:

- U.S. CITIZEN (U.S. Citizen defined on reverse side)
- U.S. Resident Alien
- NON RESIDENT OR FOREIGN ENTITY (STOP! See reverse side. You must complete an appropriate form W-8)

|  |        |    |     |        |
|--|--------|----|-----|--------|
| NAME (as shown on your income tax return):                             |        |    |     |        |
| Business Name (disregarded entity name if different from above):       |        |    |     |        |
| Address:   |        |    |     |        |
| City:  | State: |    |     | Zip:   |
| Email:   |        |    |     |        |
| Contact Phone Number:  |        |    |     |        |
| Have You Ever Been An Employee Or Student At The University of Oregon? |        | No | Yes | Dates: |

#### TAX IDENTIFICATION NUMBER

|  |   |
|--|---|
| 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 1, 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. <b>NOTE:</b> If the account is in more than one name, see the instructions for line 1. See also What Name and Number To Give the Requester for guidelines on whose number to enter. | Social security number<br><br>or<br>Employer Identification |
|--|---|

**FEDERAL TAX CLASSIFICATION** Check the appropriate box below for the federal tax classification of the person whose name is shown on your income tax return. Check only one of the following seven boxes (additional instructions on reverse side)

|   |  |
|---|--|
| <input type="checkbox"/> Individual /sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/Estate<br><br><input type="checkbox"/> Limited liability company. Enter the tax classification (C=C Corporation, S=S Corporation, P=Partnership _____)<br><b>Note:</b> 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.<br><br><input type="checkbox"/> Other (Non Profit, State, Federal) _____<br><br><input type="checkbox"/> If you checked "Partnership" or "Trust/estate, or checked "LLC" and entered "P" as its tax classification, and your are providing this form to a partnership, trust or estate in which you have an ownership interest, check this box if you have foreign partners, owners, or beneficiaries. See instructions. | EXEMPTIONS (codes apply to certain entities, not individuals)<br>See reverse side<br><br>Exempt payee code (if any)<br><input type="checkbox"/><br><br>Exemption from FACTA reporting code (if any)<br><input type="checkbox"/><br><br>(Applies to accounts maintained outside the U.S.) |
|---|--|

#### CHECK THE FOLLOWING THAT APPLY

| WOMAN OWNED     | MINORITY OWNED  | EMERGING SMALL BUSSINESS | VETERAN OWNED   | DISABLED VETERAN OWNED |
|-----------------|-----------------|--------------------------|-----------------|------------------------|
| State Certified | State Certified | State Certified          | State Certified | State Certified        |
| Self-Reported   | Self-Reported   | Self-Reported            | Self-Reported   | Self-Reported          |

**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 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
3. I am a US citizen or other US person (see reverse side for clarification)
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.

\_\_\_\_\_  
**SIGNATURE OF INDIVIDUAL OR COMPANY OFFICIAL AND TITLE**  
(Signature must be in pen or digitally signed with authentication)

\_\_\_\_\_  
**DATE**

**Please return this completed form to the department making the request.**

## Definition of U.S. Citizen

For federal tax purposes, you are considered a U.S. person if you are:

- \* An individual who is a U.S. citizen or U.S. resident alien;
- \* A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- \* An estate (other than a foreign estate); or
- \* A domestic trust (as defined in Regulations section 301.7701-7).

## Foreign Individuals or Entities

The University of Oregon now requires a W-8 form for all foreign individuals or entities regardless of the type of payment. There are five different types of W-8 forms. The foreign alien or entity will need to determine which type of form applies to them; they will need to fill out the appropriate form; and they will need to mail the form to the department making the request. A brief description of each form is listed below along with the links to the various W-8 forms and their instructions. *Please refer to the instruction forms for specific details about each W-8 form.*

W-8BEN: Used only for individuals to claim foreign status or treaty benefits.

<http://www.irs.gov/pub/irs-pdf/fw8ben.pdf> (Form W-8BEN)  
<http://www.irs.gov/pub/irs-pdf/iw8ben.pdf> (Instructions for W-8 BEN)

W-8BEN-E: Used by foreign entities (non individuals) documenting foreign status, documenting chapter 4 status, or claiming treaty benefits.

<http://www.irs.gov/pub/irs-pdf/fw8bene.pdf> (Form W-8BEN-E)  
<http://www.irs.gov/pub/irs-pdf/iw8bene.pdf> (Instructions for Form W-8BEN-E)

W-8ECI: Used primarily by the payee or beneficial owner indicating that all the income that is listed on the form is effectively connected with the conduct of a trade or business within the United States.

<http://www.irs.gov/pub/irs-pdf/fw8eci.pdf> (Form W-8ECI)  
<http://www.irs.gov/pub/irs-pdf/iw8eci.pdf> (Instructions for Form W-8ECI)

W-8EXP: Used by the following entities to claim exemption from tax withholding - foreign governments, foreign tax exempt organization, foreign private foundation, govt. of a U.S. possession or foreign central bank of issue.

<http://www.irs.gov/pub/irs-pdf/fw8exp.pdf> (Form W-8EXP)  
<http://www.irs.gov/pub/irs-pdf/iw8exp.pdf> (Instructions for Form W-8EXP)

W-8IMY: Used by an intermediary, a withholding foreign partnership, a withholding foreign trust, or flow through entity.

<http://www.irs.gov/pub/irs-pdf/fw8imy.pdf> (Form W-8IMY)  
<http://www.irs.gov/pub/irs-pdf/iw8imy.pdf> (Instructions for Form W-8IMY).

## U.S. Federal Tax Classification

IF the entity/person on line 1 is a(n)...

\* Corporation

THEN check the box for...

Corporation

\* Individual

Individual/sole proprietor or single member LLC

\* Sole proprietorship, or

\* Single member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax reporting purposes.

\* LLC treated as a partnership for U.S federal tax purposes

Limited liability company and enter the appropriate tax classification.

\* LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or

(P=Partnership; C= C Corporation; or S=S Corporation)

\* LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes

\* Partnership

Partnership

\* Trust/estate

Trust/estate

## Payees Exempt From Backup Withholding

Even if the payee does not provide a TIN in the manner required, you are generally not required to backup withhold on any payments you make if the payee is:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2);
2. The United States or any of its agencies or instrumentalities;
3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions, agencies, or instrumentalities;
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities; or
5. A corporation;
6. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States;
7. A futures commission merchant registered with the Commodity Futures Trading Commission;
8. A real estate investment trust;
9. An entity registered at all times during the tax year under the Investment Company Act of 1940;
10. A common trust fund operated by a bank under section 584(a);
11. A financial institution;
12. A middleman known in the investment community as a nominee or custodian; or
13. A trust exempt from tax under section 664 or described in section 4947.

## FATCA Exempt Payee Code

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends. Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.

**Note.** If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following codes identify payees that are exempt from reporting under FATCA. **These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank.** Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Reg. section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Reg. section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

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