



Substitute W-9

Legal Name \_\_\_\_\_
Remit to Address \_\_\_\_\_
Contact Phone Number (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_

The University of Oregon is processing a payment. To conform to IRS regulations for Form 1099, we must have a Federal Tax Identification Number or Social Security Number in our files for ALL VENDORS and INDIVIDUALS receiving payments from The University of Oregon.

In order to comply, we ask that you provide the following information:

\_\_\_\_\_ FEDERAL I.D. NUMBER (also known as Employer Identification Number)
\_\_\_\_\_ OR YOUR SOCIAL SECURITY NUMBER (individuals)
PRINT LEGAL NAME IDENTIFIED WITH TAX ID NUMBER ENTERED ABOVE (as recorded with the IRS)

TYPE OF PAYEE: (CHECK THE FOLLOWING THAT APPLY)

U.S. CITIZEN, U.S. RESIDENT ALIEN, FOREIGN ALIEN OR ENTITY, NON-PROFIT, STATE, FEDERAL, OTHER
INDIVIDUAL, PARTNERSHIP, CORPORATION, (LIMITED LIABILITY COMPANY) electing to file as: Individual (Sole Proprietor), Partnership, Corporation
WOMAN OWNED, MINORITY OWNED, EMERGING, SMALL BUSINESS

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.

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 \_\_\_\_\_ DATE \_\_\_\_\_

Thank you for your prompt response.

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

## Foreign Alien or Entity

The University of Oregon now requires a W-8 form for all foreign aliens/entities regardless of the type of payment. A faxed copy or emailed copy is not acceptable. The IRS requires the University of Oregon to get an actual completed, ink signed and dated W-8 form mailed to the University. There are four different types of W-8 forms. The foreign alien/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 primarily by entities and individuals to claim foreign status or treaty benefits. It is also used by individuals to claim treaty benefits for royalty/passive income.
- A U.S. tax identification number is required for exemption from tax withholding.
  - All fields in line 10 must be completed to claim exemption on Royalty payments.
  - Entities or individuals not eligible for the other W8 forms should use the W-8BEN.
- 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.
- The type of income must be identified on Line 9 of the form to qualify for exemption. If it is not listed we are required to obtain from the entity a different type of W8 form.
  - A U.S. tax identification number is required for exemption from tax withholding.
- 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.
- The entity must be claiming exemption under IRS code 115(2), 501 (c), 892, 895 or 1443(b). Otherwise they need to file a W-8BEN or W-8ECI.
- W-8IMY: Used by an intermediary, a withholding foreign partnership, a withholding foreign trust, or flow through entity.
- Copies of appropriate withholding certificates, documentary evidence, and withholding statements must be attached to the W-8IMY as well.

Again, the entity type will determine which form will need to be complete.

<a href="http://www.irs.gov/pub/irs-pdf/fw8ben.pdf">http://www.irs.gov/pub/irs-pdf/fw8ben.pdf</a>	(Form W-8BEN) Note: Most individuals will fill out a W-8BEN
<a href="http://www.irs.gov/pub/irs-pdf/iw8ben.pdf">http://www.irs.gov/pub/irs-pdf/iw8ben.pdf</a>	(Instructions for W-8 BEN)
<a href="http://www.irs.gov/pub/irs-pdf/fw8eci.pdf">http://www.irs.gov/pub/irs-pdf/fw8eci.pdf</a>	(Form W-8ECI)
<a href="http://www.irs.gov/pub/irs-pdf/iw8eci.pdf">http://www.irs.gov/pub/irs-pdf/iw8eci.pdf</a>	(Instructions for Form W-8ECI)
<a href="http://www.irs.gov/pub/irs-pdf/fw8exp.pdf">http://www.irs.gov/pub/irs-pdf/fw8exp.pdf</a>	(Form W-8EXP)
<a href="http://www.irs.gov/pub/irs-pdf/iw8exp.pdf">http://www.irs.gov/pub/irs-pdf/iw8exp.pdf</a>	(Instructions for Form W-8EXP)
<a href="http://www.irs.gov/pub/irs-pdf/fw8imy.pdf">http://www.irs.gov/pub/irs-pdf/fw8imy.pdf</a>	(Form W-8IMY)
<a href="http://www.irs.gov/pub/irs-pdf/iw8imy.pdf">http://www.irs.gov/pub/irs-pdf/iw8imy.pdf</a>	(Instructions for Form W-8IMY)

**Please mail the completed original form with ink signature and date to the department making the request.**