

IRS Form W-9 Simplified Instructions

The IRS requires every company to report to them each year if an unincorporated business or individual receives more than \$600 over the course of the year. The way the IRS requires this reporting is through the **Form 1099**. A **Form 1099** generally does not need to be issued to any corporations. However, a **Form 1099** needs to be issued to all attorneys, regardless of their organizational structure.

In order for us to properly report these payments (file a **Form 1099**), we must have the tax information of the recipient. The IRS has provided a way we can do that, and that way is to use **Form W-9**. All unincorporated businesses and individuals are required by law to provide a **Form W-9** upon request. The **Form W-9** is completed one time for each unincorporated business and individual.

An unincorporated business includes sole proprietorships, partnerships and limited liability companies (“LLC”)

The Council office will maintain a master list of **Form W-9s** received on the website for the Conferences to reference. Before writing a check to an unincorporated business or individual for any purpose or service, the Conference must check the Council’s website to see if the Council office has a W9 on file.

If the unincorporated business or individual is NOT listed on our website, the Conference **MUST** request a **Form W-9** and receive the completed **Form W-9** from them **BEFORE** writing a check.

*NOTE: If the unincorporated business or individual refuses to complete and provide a **Form W-9**, you cannot issue them a check. (Due to heavy IRS penalties, there are NO exceptions)*

The Conferences must keep all **Form W-9s** together and submit to the Council office with your Monthly Reports.

Exception: All **Form W-9s** received in December must be provided to the Council office upon receipt. The Council office will complete and file all 1099 forms in January of each year.

Sample Form W-9. The things you must verify are listed here:

Revision: The current version of the **Form W-9** is November 2017. All previous versions are no longer valid. If the **Form W-9** received is an earlier version, they must submit with the new version.

1. This is a required field and must contain the legal name of the submitter.
2. This is an optional field. It is usually the name the submitter (field 1) is doing business as. This is an optional field and is commonly blank.

Note, the name of the person / business you are writing the check to must be the same as is in either field 1 or field 2. If the recipient's name is not the same as one of these fields, then the W-9 submitted is not proper for the recipient and is not acceptable.

3. This is a required field. All that you must verify is that something is checked.
4. Optional (and not common). You don't need to verify this field.
5. Address – Required.
6. City, state, zip code. Required. A common omission is that the zip code is not provided. Please verify the address is correctly entered.
7. This is an optional field and is commonly blank.

Part I – Taxpayer Identification Number (TIN) – Required. The submitter **MUST** either enter the Employer Identification Number or a social security number.

Part II – Certification. The submitter **MUST** sign the form. This is required. The submitter must also date the form using the current year.

W-9 (Rev. November 2017) Department of the Treasury Internal Revenue Service		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.														
XYZ COMPANY		REQUIRED ***												
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. MUST COMPLETE SECTION 3.														
<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 <input type="checkbox"/> Limited liability company. Enter the tax classification (C-C corporation, S-S corporation, P-Partnership) ▶ _____ <small>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.</small> <input type="checkbox"/> Other (see instructions) ▶ _____														
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) _____ <small>(Applies to accounts maintained outside the U.S.)</small>														
5 Address (number, street, and apt. or suite no.) See instructions. 123 MAIN STREET		Requester's name and address (optional)												
FULL ADDRESS AND ZIP CODE ARE REQUIRED														
6 City, state, and ZIP code ANYWHERE, STATE, 78000														
7 List account number(s) here (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 other entities, it is your employer identification number (EIN). If you are a trust, enter your TIN, later.														
		Social security number												
		MUST ENTER EITHER SSN OR EIN. NOT BOTH												
		<table border="1" style="width: 100%; text-align: center;"> <tr> <td>#</td><td>#</td><td>#</td><td>-</td><td>#</td><td>#</td><td>-</td><td>#</td><td>#</td><td>#</td><td>#</td> </tr> </table>		#	#	#	-	#	#	-	#	#	#	#
#	#	#	-	#	#	-	#	#	#	#				
		or Employer identification number												
		<table border="1" style="width: 100%; text-align: center;"> <tr> <td>#</td><td>#</td><td>-</td><td>#</td><td>#</td><td>#</td><td>#</td><td>#</td><td>#</td><td>#</td> </tr> </table>		#	#	-	#	#	#	#	#	#	#	
#	#	-	#	#	#	#	#	#	#					
Part II Certification														
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 U.S. citizen or other U.S. person (defined below); and														
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 exempt from 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 acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement, or other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN.														
MUST BE DATED FOR CURRENT YEAR.														
Sign Here		Date												
Signature of U.S. person ▶		Date ▶												
MUST SIGN.														
General Instructions														
Section references are to the Internal Revenue Code unless otherwise indicated.														
<ul style="list-style-type: none"> Form 1099-DIV (dividends, including those from stocks or mutual funds) Form 1099-MISC (various types of income, prizes, awards, or gross proceeds) 														