



Substitute W-9

To conform to IRS regulations for Form 1099 reporting, we must have a Federal Tax Identification Number or Social Security Number in our files for ALL VENDORS and INDIVIDUALS receiving payments from Rutgers University. In order to comply, we ask that you provide the following information. Please return this completed form to Purchasing via email to procure@rci.rutgers.edu or fax to 732-932-4393. Forms for check request only should be forwarded to Accounts Payable via email to payables@rci.rutgers.edu or fax to 732-445-5922.

Legal Name - name you report your income tax under:

Business Name if different from above:

Address (number, street, and apt. or suite no.) – address 1099 will be mailed, if applicable:

City, State, and ZIP code:

TYPE OF PAYEE: (CHECK THE FOLLOWING THAT APPLY)

Residence Status

- U.S. CITIZEN
- U.S. RESIDENT FOR TAX PURPOSES
- U.S. ENTITY
- FOREIGN PERSON (VISITOR)
(complete Foreign Visitor Info Sheet)
- FOREIGN ENTITY
*(complete appropriate form W-8
See reverse side for information)*

Organization Type

- INDIVIDUAL
- PARTNERSHIP
- CORPORATION
- Single Member LLC (Individual)
_____ *Owner's name*
- Partnership LLC
- Corporation LLC
- Government

Please indicate if any of the following categories apply to your business:

- Attorney or Legal Firm
- Medical Service by individual and/or partnership
- Medical Service by corporation

TAXPAYER IDENTIFICATION NUMBER (TIN) – Tax ID # associated with Legal name above

_____ Federal I.D. Number (also known as an Employer Identification Number)

_____ Social Security Number

If exempt from Form 1099 reporting, check here and circle your qualifying exemption reason below: _____

- | | | | | |
|--|---|--|---|--|
| 1. Corporation except there is no exemption for medical and healthcare payments or payments for legal services | 2. Tax Exempt Charity under 501(a) includes 501(c)(3) | 3. The United States or any of its agencies or instrumentalities | 4. A state, the District of Columbia, a possession of the U.S. or any of their political subdivisions | 5. A foreign government or any of its political subdivisions |
|--|---|--|---|--|

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

FOREIGN ENTITY

Rutgers, the State University requires a W-8 form for payments to foreign suppliers. ***The W-8 is no longer required when submitting a Supplier Request form to create a supplier record for payment for subscription fees/conference fees.*** For copyright, permission to use, royalty, software license and services performed in the United States by a foreign entity, the Internal Revenue Service (IRS) requires Rutgers University to obtain a W-8 form from the foreign entity we are paying.

As a result of the Foreign Account Tax Compliance Act (FATCA), the IRS has revised all W-8 forms and redesigned the W-8BEN form creating two forms; the **W-8BEN** form for foreign individuals and the **W-8BEN-E** form for foreign entities.

The most common W-8 form is W-8BEN and W-8BEN-E. This form is used if claiming a tax treaty benefit for passive income (i.e. royalty payment, scholarship/fellowship/grant income), software license, etc. This form is also used to certify foreign status.

The foreign entity will need to determine which type of form applies to them. They will need to fill out the appropriate form and return to the requestor.

The links for the W-8 forms are as follows:

A beneficial owner solely claiming foreign status or treaty benefits (Individual)

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

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

A foreign entity claiming foreign status or tax treaty benefits (Company)

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

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

Due to the complexity of the W-8BEN-E form following are some guidelines:

Part I – complete sections 1-9b, Section III (if applicable) and sign in Part XXIX.

For Part 1, Section 5, we have listed below the Chapter 4 Status that would mostly likely apply (you will find these on the right side in Section 5):

- Second box - Foreign government, government of a U.S. possession, or foreign central bank of issue
- Third box – International organization
- Ten box – 501(c) organization
- Eleventh box – Nonprofit organization
- Twelfth box – Public traded NFFE or NFFE affiliate of a publicly traded corporation (Corporation)
- Fifteenth box – Passive NFFE (Corporation/Partnership)

Please check the appropriate box and follow the directions for that box certifying your entity's applicable Chapter 4 status.

The above is only a suggestion; please choose the category that is most appropriate for the entity named in Section 1.

A person claiming that income is effectively connected with the conduct of a trade or business in the U.S. (Foreign company with U.S. presence)

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

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

A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization

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

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

A foreign intermediary, a foreign partnership, a foreign simple trust, or a foreign grantor trust

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

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

Additional Information for department when paying a Foreign person

Please make sure that a foreign person/entity completes a W-8 form as instructed on the Substitute W-9 form.

Please plan for foreign visitors well in advance. When paying a foreign visitor for service performed in the U.S. please obtain their U.S. tax id number. This is either a social security number issued by the Social Security Administration (work related) or an Individual Tax Identification Number (ITIN) issued by the IRS (tax treaty benefit/filing tax return purposes). If the visitor is resident in a country that the U.S. has a tax treaty with **AND** the foreign visitor has a U.S. tax id number they can complete form 8233 and are exempt from the 30% income tax withholding.

A foreign visitor who is not able to claim a tax treaty benefit may be able to claim a refund of money withheld at year end and should file a 1040NR. For this purpose the foreign visitor needs a U.S. Tax ID Number.

If the visitor does not have a U.S. tax id number, they can complete form W-7 (Application for IRS Individual Taxpayer Identification Number). This application and instructions for completing this form can be found on the Tax Department website at <http://uco.rutgers.edu/tax-services>. Under **Tax Services**, click on *Payments to Nonresident Aliens* and scroll down. At the bottom you will see *Identification Requirements*, listed below that heading is Form W-7. Please contact the Tax Department for help in completing this form.

You are encouraged to plan 6 months in advance for inviting visiting scholars when possible. It usually takes 6 – 8 weeks to receive a ITIN if there are no extenuating circumstances.

Your cooperation is appreciated. If you have any questions, please do not hesitate to contact Anelia Dolan in the Tax Department at 732-445-4212.