BASIC INSTRUCTIONS FOR FILLING OUT AN IRS W-9 FORM

Lines 1 and 2

Put your name or business name exactly as you file your taxes. If you are paid and file taxes under your business' name, please put it exactly as it is on your tax return **and put the appropriate Tax ID Number in Part I** that you use when you file. (SSN or EIN). For example:

- Individual/Sole Proprietor filing under your name, use your SSN, or EIN--however you file taxes. Put your name on Line 1 and if you use a business name, put it on Line 2
- Single member LLC or Partnership filing under the name of the partner, use your SSN, or EIN--however you file taxes. Put your name on the first line, and business name on Line 2
- LLC or corporation filing under the business name, please put the business name on Line 1 and leave line 2 blank. However, if you do business under a different name than the one you use for taxes, put that on Line 2

Line 3

Check the appropriate box in line 3 for the U.S. federal tax classification of the person or business whose name is entered on line 1.

The "Individual/sole proprietor" box is the appropriate box to check for:

- An individual
- A sole proprietorship
- A single-member LLC (limited liability company) *owned by an individual and disregarded for U.S. federal tax purposes*

The "LLC" box is the appropriate box to check for:

- An LLC treated as a partnership for U.S. federal tax purposes (check the box and enter "**P**" in the space provided)
- An LLC that has filed Form 8832 or 2553 to be taxed as a corporation (check the box and in the space provided enter "C" for C corporation or "S" for S corporation)
- **NOTE:** If choosing LLC, you must enter C, S, or P in the space provided on the right side of the section

The "other" box is the appropriate box to check for:

- A not-for-profit entity – indicate section code, i.e., 501(c)(3), 501(c)(6)
- Political subdivisions, State or Federal agencies – specify in the space provided

Line 4

A business/entity may provide a number or letter code in the spaces in line 4 to indicate reason for an exemption. Individuals do not fill in line 4. If your entity is a U.S. exempt payee or exempt from reporting required by the Foreign Account Tax Compliance Act (FATCA), enter the appropriate code.

Lines 5 and 6

The address provided in line 5 should be the main address for your business, and the one to which the requester of Form W-9 should mail your information return (1099) if you are supposed to receive one.

Line 7 (optional)

Optional informational field – e.g., Ulster County vendor number, if known.

REMINDER: PART II – Certification – signature and date (within the past 12 months of submission) is required.