



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:

\_\_\_\_\_  
Legal Name identified with Tax ID Number below (Name on your Federal Income Tax Return)

\_\_\_\_\_  
Business Name if different from above

\_\_\_\_\_  
Address (number, street, and apt. or suite no.)

\_\_\_\_\_  
City, State, and ZIP code

TYPE OF PAYEE: (CHECK THE FOLLOWING THAT APPLY)

- |  |   |
|--|---|
| <input type="checkbox"/> U.S. CITIZEN  | <input type="checkbox"/> INDIVIDUAL   |
| <input type="checkbox"/> U.S. RESIDENT FOR TAX PURPOSES  | <input type="checkbox"/> PARTNERSHIP  |
| <input type="checkbox"/> U.S. ENTITY   | <input type="checkbox"/> CORPORATION  |
| <input type="checkbox"/> FOREIGN PERSON (VISITOR)<br>(complete Foreign Visitor Info Sheet)                     | <input type="checkbox"/> Single Member LLC (Individual)<br>_____ Owner's name |
| <input type="checkbox"/> FOREIGN ENTITY<br>(complete appropriate form W-8<br>See reverse side for information) | <input type="checkbox"/> Partnership LLC                                      |
|  | <input type="checkbox"/> Corporation LLC                                      |
|  | <input type="checkbox"/> NON-PROFIT   |

TAXPAYER IDENTIFICATION NUMBER (TIN)

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

\_\_\_\_\_ Social Security Number

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 is now requiring a W-8 form for all foreign entities whether or not they are currently being paid for a service. For copyrights, permissions, royalties 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 for the foreign entity we are paying. There are four different types of W-8 forms. The most commonly used W-8 form is W-8BEN (Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding). However, 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:

(Again, the entity type will determine which form will need to be completed).

***A beneficial owner solely claiming 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-8BEN)

***A person claiming that income is effectively connected with the conduct of a trade or business in the U.S.***

<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)