

INSTRUCTIONS FOR MARKING (LEGAL STATUS) ON FORM W-9 (Rev date Jan 2011 or Aug 2013)

- **Ind/Sole Proprietor, Corporation, S-Corporation, Partnership, PA or Other**
 - All information entered must be readable and correct to the best of your acknowledgment
 - CHOOSE ONE of the following LEGAL STATUS' listed below,
 - follow the direction given
 - Mark Appropriate Box identifying your legal status on Form W-9
- **INDIVIDUAL**
 - TOP NAME LINE: Enter name as it appears on your SS card
 - CHECK IND/Sole proprietor box
 - Enter your social security number in the boxes provided
 - Complete legal address, sign and date form
- **SOLE PROPRIETOR**
 - TOP NAME LINE: enter name as it appears on your SS card
 - CHECK IND/Sole proprietor box
 - If you are as Sole Proprietor and would prefer to use the FEIN # applied for, attach a copies of both your Social Security # and FEIN # (Tax ID #)
 - Complete the form by entering complete legal address, and sign and date
- **CORPORATION OR S- CORPORATION**
 - TOP NAME LINE Name and FED Tax # must match what the IRS has on record
 - CHECK Corporation box or S-Corp box on W-9; FEIN in appropriate box
 - Complete the form by entering complete legal business address, sign and date form
 - NOTE – a corporation is required by law to have as part of its corporation name one of the following “Corporation”, “Incorporated”, “Limited”, “Professional Corporation”, or “Service Corporation”, or an abbreviation of the above mentioned as follows: SC, PC, INC, LTD, CORP, CO, etc.
 - If NAME and EIN (Employer Identification Number) do not match call
 - IRS Entity Unit at **1.800.829.4933**
- **PARTNERSHIP – Enter Full Legal Partnership Name**
 - TOP NAME LINE Legal Partnership name
 - CHECK Partnership box – provide your TAX ID #
 - Complete the form by entering complete legal address, sign and date.
- **PERSONAL ASSISTANT (PA)**
 - Do Not Mark (Other)
 - TOP NAME LINE Enter FULL LEGAL PA NAME
 - Check on of the following legal status
 - Corporation or S-Corporation
 - Complete the form by entering complete legal business address, sign and date.
- **OTHER**
 - TOP NAME LINE Enter FULL LEGAL NAME
 - Choose one of the following descriptions for your legal status
 - Governmental
 - Tax Exempt – Group Ruling Ltr or IRS Determination Ltr must be submitted with W9
 - Non-Profit – IRS Determination Letter dated 4/9/12 or after must be submitted with W9
 - Complete the form by entering complete legal address, sign and date form
 - To obtain a copy of the IRS DETERMINATION LETTER call
 - IRS EXEMPT section at **1.877.829.5500**
- SHOULD NAME and EIN (Employer Identification Number) not match please contact the IRS at
 - IRS ENTITY UNIT – **1-800-829-4933**

LLC'S INSTRUCTIONS FOR FORM W-9 (with Rev Dates of Jan 2011 or August 2013)

• **DISREGARDED ENTITY**

- For a Single Member LLC that is disregarded as an entity separate from its owner.
 - Owned by an individual
 - TOP NAME LINE: **OWNERS NAME**
 - BUSINESS NAME LINE: **NEED LLC NAME**
 - Mark IND/SOLE box for Legal Status
 - Need SS# of the owner or the Fed Tax ID # of owner (ONLY if the owner has one assigned to (his/her name). **DO NOT** enter the # assigned to the LLC.
 - Attach a copy of the IRS/EIN Assignment Letter (SS-4 / CP 575)
 - To obtain a copy call **1.800.829.0115**
- **IF DISREGARDED ENTITY** is owned by a Parent Company (see page 2 for instructions on how to complete Form W-9)

• **If you are a Single Member LLC and the owner is a Corporation**

- TOP NAME LINE: **NAME OF CORPORATION WHO OWNS LLC**
- BUSINESS NAME LINE: **LLC NAME**
- CHECK APPROPRIATE BOX: **MARK THE CORP BOX ON FORM W-9**
- ENTER THE CORPORATIONS (OWNERS) FEDERAL TAX ID #
- Attach a copy of the IRS Acceptance Letter (this is the letter company would have received from the IRS accepting you as a Corporation).
- To obtain a copy call of the IRS letter, call **800.829.0115**

• **If you are a Single Member LLC and elect to be treated as either a C or S Tax Class (elect to be treated as either an (C or S) type Corporation)**

- TOP NAME LINE: Name must match the IRS Acceptance Letter
 - CP-261 OR CP-277
- BUSINESS NAME LINE: DBA only if included in name of business
- MARK Limited Liability Co box: on dotted line enter "C" or "S" for type of corporation
- NEED TO USE CORRESPONDING FED TAX ID # FROM THE IRS ACCEPTANCE LETTER
 - Copy of the IRS Acceptance letter must be submitted with Form W9
 - To obtain a copy of the IRS letter, call **1.800.829.0115**

• **Multiple Member LLC – (P) Tax Class – Classified as a Partnership**

- TOP NAME LINE: Need full PARTNERSHIP's (LLC Name)
- BUSINESS NAME LINE: DBA name if needed
- Mark Limited Liability Co. Box: on dotted line enter (P) for Tax Class
- NEED FED TAX # OF THE LLC
 - Attach a copy of the IRS Employer Identification Number (EIN) Assignment Letter
 - SS4 or CP 575
 - To obtain a copy of the IRS letter, call **1.800.829.0115**

- **Multiple Member LLC – (C) Tax Class – elect to be treated as a corporation**
 - TOP NAME LINE: Need full CORPORATION's LLC Name
 - This name should match the name on the IRS Acceptance Letter
 - BUSINESS NAME LINE: DBA name if needed
 - Mark Limited Liability Co. box: on dotted line enter (C) for Tax Class
 - NEED FED TAX # OF THE LLC
 - Attach a copy of the IRS Acceptance Letter – letter received from the IRS accepting you as a corporation
 - To obtain a copy of the IRS letter, call **1.800.829.0115**

 - **Multiple Member LLC – (S) Tax Class – elect to be treated as an S Corporation**
 - TOP NAME LINE: Need full S- CORPORATION LLC name
 - Top name line on Form W-9
 - BUSINESS NAME LINE DBA name if needed
 - Mark Limited Liability Co. Box on dotted line enter (S) for Tax Class
 - NEED FED TAX # OF THE LLC
 - A copy of the IRS Acceptance Letter must be submitted with Form W-9
 - The IRS accepting you as an S-Corporation
 - To obtain a copy of the IRS letter, call **1.800.829.0115**
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- **DISREGARDED ENTITY – LLC that is owned by a Parent Company**
 - TOP NAME LINE: need parent companies **FULL LEGAL NAME**
 - Must match the IRS Assignment Letter
 - NEED (LLC full legal Name) ON SECOND LINE OF FORM W-9
 - **DO NOT MARK LLC Box** (Mark the box that shows the legal status of the Parent Co. only)
 - Examples: Corp, S-Corp, or Partnership
 - NEED FED TAX ID # of the Parent Company only (**do not need** the LLC's FED TAX ID #)
 - Attach a copy of the IRS/FEIN Assignment Letter (SS-4 OR CP575)
 - To obtain a copy of the IRS letter, call **1.800.829.0115**