

(IRS Form W-9 will not be accepted in lieu of this form)

# SUBSTITUTE W-9 FORM

## Request for Taxpayer Identification Number



\*Denotes a Required Field

Section 1 - Taxpayer Identification	* 1. <input type="checkbox"/> Social Security Number (SSN) OR <input type="checkbox"/> Employer Identification Number (EIN) OR <input type="checkbox"/> Individual Taxpayer Identification Number (ITIN)		Select the appropriate Taxpayer Identification Number (EIN, SSN, or ITIN) type and enter your 9-digit ID number. The U.S. Taxpayer Identification Number is being requested per U.S. Tax Law. Failure to provide this information in a timely manner could prevent or delay payment to you or require our company to withhold 24% for backup withholding tax.												
	* 2. <table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 20px;"></td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> </tr> </table>														
	* 4. Legal Name (as shown on your income tax return)		3. Dunn & Bradstreet Universal Numbering System (DUNS) (see instructions)												
	5. Business Name/DBA/Disregarded Entity Name, if different from Legal Name		<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 20px;"></td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> </tr> </table>												
	Contact Information (a physical address is required, can be legal or remittance address)														
	* 6. Legal Address / (Physical Address)		7. Remittance Address (Location specifically used for payment that is different from Legal Address, if applicable) as printed on invoice												
	* Address Line 1		Address Line 1												
	Address Line 2		Address Line 2												
* City		* State		* Zip (9 digit)											
* County		County													
* 8. Contact Name		* 9. Phone Number	10. Fax Number	* 11. Email Address											
* 12 Entity Type		* 13. Entity Classification	14. Diversity Classification												
<input type="checkbox"/> Individual/Sole Proprietor/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"/> Other <input type="checkbox"/> Limited liability company. Enter the classification (C=C corporation, S=S Corporation, P=Partnership)		<input type="checkbox"/> Legal/Atty Svcs <input type="checkbox"/> Medical Services <input type="checkbox"/> Other Govt <input type="checkbox"/> Other (specify)	<input type="checkbox"/> Minority Owned <input type="checkbox"/> Small Business <input type="checkbox"/> Veteran Owned <input type="checkbox"/> Woman Owned												
<p><b>Note:</b> 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.</p>															
Section 2 UC Contact	Union County Contact Information for the Group or Point of Contact with which you are Doing Business														
	* Union County Department Name		* Union County Contact Name												
	* Union County Contact Email Address		* Union County Contact Phone Number												
Section 3 - 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 because 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 in general instructions), and														
4. The FACTA code(s) entered on this form (if any) indicating that I am exempt from FACTA reporting is correct.															
For certification instructions refer to the IRS Form W-9 located on the IRS website ( <a href="http://www.irs.gov">www.irs.gov</a> )															
The Internal Revenue Service does not require your consent to any provision of this document other than the certifications required to avoid backup withholding.															
* Printed Name		* Printed Title													
* Authorized U.S. Signature		* Date													

Complete "Modification to Existing Vendor Records" (PAGE 2), if there have been changes to the following: Legal Name or Tax ID, Legal Address or Remittance Address. Return to the address on PAGE 4.

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## Modification to Existing Vendor Records



\*Denotes a Required Field

This form is to be completed by the vendor if one or more of the following have changed:

1. Change of legal address or remittance address.
2. Change of contact information: name, phone number, fax number, email address.
3. Change of legal vendor name or Tax ID number.

Complete the application section below.

Section 1:

CHANGE FROM: Address		
* Address Line 1		
Address Line 2		
* City	* State	* Zip (9 digit)
* County		

CHANGE TO: Address		
* Address Line 1		
Address Line 2		
* City	* State	* Zip (9 digit)
* County		

NOTE: If you would like to receive your payment electronically, complete the Banking ACH Payment Form

Section 2:

CHANGE FROM: Contact Information	
* Contact Name	
* Phone Number	Fax Number
* Email Address	

CHANGE TO: Contact Information	
* Contact Name	
* Phone Number	Fax Number
* Email Address	

Section 3:

CHANGE FROM: Vendor Name or Tax ID								
* Legal Name								
Business Name/DBA/Disregarded Entity Name, if different from Legal Name								
* Tax ID Number								

CHANGE TO: Vendor Name or Tax ID								
* Legal Name								
Business Name/DBA/Disregarded Entity Name, if different from Legal Name								
* Tax ID Number								

The Internal Revenue Service does not require your consent to any provision of this document other than the certifications required to avoid backup withholding.

Certification

* Printed Name
* Authorized U.S. Signature

* Printed Title
* Date

## General Instructions

For General Instructions refer to the IRS Form W-9 located on the IRS website ([www.irs.gov](http://www.irs.gov)).

## Specific Instructions

### Section 1 - Taxpayer Identification

- 1. Taxpayer Identification Type.** Check the type of identification number provided in box 2.
- 2. Taxpayer Identification Number (TIN).** Enter taxpayer's nine-digit Employer Identification Number (EIN), Social Security Number (SSN), or individual Taxpayer Identification Number (TIN) without dashes.

Note: If an LLC has an owner, the LLC's default tax status is "disregarded entity". If an LLC has two owners, the LLC's default tax status is "partnership". If an LLC has elected to be taxed as a corporation, it must file IRS Form 2553 (S Corporation) or IRS Form 8832 (C Corporation).

- 3. Dunn and Bradstreet Universal Numbering System (DUNS).** Vendors are requested to enter their DUNS number, if applicable.
- 4. Legal Name.** Enter the legal name as registered with the IRS or Social Security Administration. In general, enter the name shown on your income tax return. Do not enter a Disregarded Entry Name on this line.
- 5. Business Name.** Business, Disregarded Entity, trade, or DBA ("doing business as") name.

### Contact Information

6. Enter your **Legal Address**.
7. Enter your **Remittance Address, if applicable**. A **Remittance Address** is the location in which you or your entity receives business payments.
8. Enter the **Contact Name**.
9. Enter your **Business Phone Number**.
10. Enter your **Fax Number**, if applicable.
11. Enter your **Email Address**, if applicable.

For clarification on IRS Guidelines, see [www.irs.gov](http://www.irs.gov).

12. **Entity Type.** Select the appropriate entity type.
13. **Entity Classification.** Select the appropriate classification type.
14. **Diversity Classification.** Check any diversity classification that applies to your business.

### Exemptions

You may be exempt from backup withholding and/or FATCA reporting. See Exempt payee code and Exemption from FATCA reporting code below. Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends. Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.

**Note:** If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following codes identify payees that are exempt from backup withholding:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2).
2. The United States or any of its agencies or instrumentalities.
3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities.
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities.
5. A corporation.
6. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States.
7. A futures commission merchant registered with the Commodity Futures Trading Commission.
8. A real estate investment trust.
9. An entity registered at all times during the tax year under the Investment Company Act of 1940.
10. A common trust fund operated by a bank under section 584(a).
11. A financial institution.
12. A middleman known in the investment community as a nominee or custodian.
13. A trust exempt from tax under section 664 or described in section 4947.

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

If the payment is for...	THEN the payment is exempt for...
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5000 <sup>1</sup>	Generally, exempt payees 1 through 5 <sup>2</sup>
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

<sup>1</sup> See Form 1099-MISC, Miscellaneous income, and its instructions.

<sup>2</sup> However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney, and payments for services paid by a federal executive agency.

**Exemption from FATCA reporting code.** The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements.

- A. An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37).
- B. The United States or any of its agencies or instrumentalities.
- C. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities.
- D. A corporation the stock of which is regularly traded on one or more established securities markets, as described in Reg. section 1.1472-1(c)(1)(i).
- E. A corporation that is a member of the same expanded affiliated group as a corporation described in Reg. section 1.1472-1(c)(1)(i).
- F. A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state.
- G. A real estate investment trust.
- H. A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940.
- I. A common trust fund as defined in section 584(a).
- J. A bank as defined in section 581.
- K. A broker.
- L. A trust exempt from tax under section 664 or described in section 4947(a)(1).
- M. A tax exempt trust under a section 403(b) plan or section 457(g) plan.

**Section 2 - Contact**

Enter the contact information (department name, point of contact name, email address and phone number) for the department with which you are doing business.

**Section 3 - Certification**

To establish to the paying agency that your TIN is correct, you are not subject to backup withholding, or you are a U.S. person, or resident alien, sign the certification on Substitute Form W-9. You are being requested to sign.

For additional information, refer to the IRS Form W-9 located on the IRS website ([www.irs.gov](http://www.irs.gov)).

**Return to:**

Address: 500 N Main St, Monroe, NC 28112

Phone: 704-283-3813

Fax: 704-225-0664

Email: [ap@unioncountync.gov](mailto:ap@unioncountync.gov)