

Supplier Maintenance IRS W-9 Summary Instructional Table

When **ONE** of the following federal tax classifications below is checked in Line 3 of the IRS W-9...

Complete each Line and Part of the IRS W-9 per the IRS W-9 instructions as follows:

	Line 1 <i>Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.</i>	Line 2 <i>Business name/ disregarded entity name</i>	Additional Line 3 Requirements	Line 4	Lines 5 & 6 <i>Address (number, street, and apt. or suite no.) City, state, and ZIP code</i>	Part I: Taxpayer Identification Number (TIN) <i>The TIN provided must match the name given on line 1 to avoid backup withholding.</i>	Part II: Certification
<p>Individual/sole proprietor or single-member LLC <i>(single-member LLC owned by an individual and disregarded for U.S. federal tax purposes)</i></p>	<p>Individual: Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.</p> <p>Sole proprietor or single-member LLC: Enter your individual name as shown on your 1040/1040A/1040EZ</p>	<p>If you have a business name, trade name, DBA name, or disregarded entity name (LLC), you may enter it on line 2.</p>	N/A	<p>If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you. See the IRS W-9 instructions for a list of the Exempt Payee Codes.</p>	<p>Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top.</p>	<p>Enter the individual's SSN OR EIN. Do not enter both.</p> <p>Do not enter the disregarded entity's (LLC's) EIN.</p>	<p>As allowed by the IRS W-9 instructions, the State of Tennessee requires a hand-written signature.</p>
<p>C Corporation</p>	<p>Enter the entity's name as shown on the entity's tax return</p>	<p>If you have a business name, trade name, DBA name, or disregarded entity name (LLC), you may enter it on line 2.</p>	N/A	<p>If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you. See the IRS W-9 instructions for a list of the Exempt Payee Codes.</p>	<p>Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top.</p>	<p>Enter the corporation's EIN</p>	<p>As allowed by the IRS W-9 instructions, the State of Tennessee requires a hand-written signature.</p>
<p>S Corporation</p>	<p>Enter the entity's name as shown on the entity's tax return</p>	<p>If you have a business name, trade name, DBA name, or disregarded entity name (LLC), you may enter it on line 2.</p>	N/A	<p>If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you. See the IRS W-9 instructions for a list of the Exempt Payee Codes.</p>	<p>Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top.</p>	<p>Enter the corporation's EIN</p>	<p>As allowed by the IRS W-9 instructions, the State of Tennessee requires a hand-written signature.</p>
<p>Partnership</p>	<p>Enter the entity's name as shown on the entity's tax return</p>	<p>If you have a business name, trade name, DBA name, or disregarded entity name (LLC), you may enter it on line 2.</p>	N/A	<p>If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you. See the IRS W-9 instructions for a list of the Exempt Payee Codes.</p>	<p>Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top.</p>	<p>Enter the partnership's EIN</p>	<p>As allowed by the IRS W-9 instructions, the State of Tennessee requires a hand-written signature.</p>
<p>Trust/Estate</p>	<p>Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity.</p>	<p>If you have a business name, trade name, DBA name, or disregarded entity name (LLC), you may enter it on line 2.</p>	N/A	<p>If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you. See the IRS W-9 instructions for a list of the Exempt Payee Codes.</p>	<p>Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top.</p>	<p>For usual revocable savings trust, enter the grantor-trustee's SSN.</p> <p>For so-called trust account that is not a legal or valid trust under state law, enter the actual owner's SSN.</p> <p>For a valid trust, estate, or pension trust, enter the legal entity's EIN.</p>	<p>As allowed by the IRS W-9 instructions, the State of Tennessee requires a hand-written signature.</p>
<p>Limited liability company <i>(LLC treated as a partnership, corporation, or the owner is another LLC that is not disregarded for U.S. federal tax purposes)</i></p>	<p>Enter the entity's name as shown on the entity's tax return</p>	<p>If you have a business name, trade name, DBA name, or disregarded entity name (LLC), you may enter it on line 2.</p>	<p>Enter the tax classification (C=C corporation, S=S corporation, P=Partnership)</p>	<p>If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you. See the IRS W-9 instructions for a list of the Exempt Payee Codes.</p>	<p>Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top.</p>	<p>Enter the entity's EIN</p>	<p>As allowed by the IRS W-9 instructions, the State of Tennessee requires a hand-written signature.</p>
<p>Other</p>	<p>Enter your name as shown on required U.S. federal tax documents. This name should match the name shown on the charter or other legal document creating the entity.</p>	<p>If you have a business name, trade name, DBA name, or disregarded entity name (LLC), you may enter it on line 2.</p>	<p>Enter an explanation for your federal tax classification. For example, government entity or 501c3.</p>	<p>If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you. See the IRS W-9 instructions for a list of the Exempt Payee Codes.</p>	<p>Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top.</p>	<p>Enter the entity's EIN</p>	<p>As allowed by the IRS W-9 instructions, the State of Tennessee requires a hand-written signature.</p>

The State of Tennessee, Division of Accounts, does not provide tax, legal, or accounting advice. This material has been prepared for informational purposes only, and is not intended to provide, and should not be relied on for, tax, legal, or accounting advice. You should consult your own tax, legal, and accounting advisors before engaging in any transaction.

This table was created from the current IRS W-9 instructions found at www.irs.gov and is not inclusive of all instructions provided on the IRS W-9. This document is for informational purposes only and if any disparity or ambiguity exists between this document and the IRS Form W-9, IRS Form W-9 Instructions, or any other information provided by the IRS, the documents and information provided by the IRS control.