



Substitute W-9 Cover Sheet

We are requesting initial or updated information from you. New federal regulation reporting requirements Foreign Account Tax Compliance Act “FATCA” has created the need to collect additional information from vendors or payees who the University of Oregon (UO) may need to pay or reimburse. The 2014 UO Substitute W-9 Form is used to obtain your information as well as any minority-owned, women-owned, and small emerging business (MWESB) statuses. Information on state certified MWESB statuses is available at the state website <http://www.oregon4biz.com/Grow-Your-Business/Business-services/Minority-Owned-Business-Certification> or contact them at (503)986-0075.

Although the information on this form may be similar to what is typically provided on an IRS W-9 Form, UO is required by the state of Oregon to collect additional vendor information from our vendors. An **IRS W-9 Form cannot be accepted** in lieu of this UO Substitute W-9 Form.

Please be sure to complete all areas on the form (the form is a fillable pdf). An incomplete UO Substitute W-9 form may delay payment. Please note that if you are a Limited Liability Company (LLC), you must indicate which type of LLC your business is. An LLC business can elect to file as a sole proprietorship, a partnership, or a corporation. A sole proprietorship LLC must provide the owners name.

UO is required to protect the privacy of all confidential information. Failure to provide your correct U.S. Tax Identification Number on the form may result in a \$100 penalty per incorrect document and may start backup withholding on any payments generated to you.

If you are not a U.S. person, this is the wrong form for you to fill out. Please refer to Business Affairs information regarding W-8 forms <http://ba.uoregon.edu/sites/ba/files/forms/w8form.pdf> .

Please return the completed form to the department listed below:

Department Name _____

Name of Contact _____

Phone number _____

Fax Number _____

Email Address _____

Delivery Address _____

We request that you return the UO Substitute W-9 Form as soon as possible so payment can be issued. If you have any questions, please do not hesitate to contact me at the above phone number. Thank you!



Substitute W-9

PRINT LEGAL NAME IDENTIFIED WITH TAX ID NUMBER ENTERED BELOW (as recorded with the IRS)

Legal Name _____

Address _____

Contact Phone Number (_____) _____

Email Address _____

The University of Oregon is updating its vendor records or processing a payment. To conform to IRS regulations for Form 1099 reporting, we must have a U.S. Tax Identification Number or Social Security Number for ALL VENDORS and INDIVIDUALS receiving payments from the University of Oregon. (Although the information may be similar to what is typically provided on an IRS W-9 Form, UO is required by State of Oregon to collect and report additional information. Do not submit an IRS W-9 form in lieu of this UO Substitute W-9 Form). The University is required to protect the privacy of all confidential information. Failure to provide a U.S. Taxpayer Identification Number will result in a 28% 1099-Misc Back-up Withholding. In order to comply, we ask that you provide the following information:

_____ FEDERAL I.D. NUMBER (also known as Employer Identification Number)

_____ OR YOUR SOCIAL SECURITY NUMBER (individuals)

Have You Ever Been An Employee At The University of Oregon? Yes No Dates of Employment _____

TYPE OF PAYEE: (CHECK THE FOLLOWING THAT APPLY)

- U.S. CITIZEN
- U.S. RESIDENT ALIEN
- FOREIGN ALIEN OR ENTITY

(STOP! See reverse side. You must complete an appropriate form W-8)

- NON-PROFIT
- STATE
- FEDERAL
- OTHER _____

- INDIVIDUAL
- PARTNERSHIP
- CORPORATION

_____ Date of incorporation
(LIMITED LIABILITY COMPANY)

electing to file as:

- Individual (Sole Proprietor)
_____ Owner's name
_____ Owner's SSN
- Partnership
- Corporation

WOMAN OWNED

- State Certified
- Self Reported

MINORITY OWNED

- State Certified
- Self Reported

EMERGING

SMALL BUSINESS

- State Certified
- Self Reported

Exemptions:

Exempt payee code (if any) _____ (See reverse side)

Exemption from FACTA reporting code (if any) _____ (See reverse side)

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.
4. The FACTA code(s) entered on this form (if any) indicating that I am exempt from FACTA reporting is correct.

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

Please return this completed form to the department making the request.

Payees Exempt From Backup Withholding

Even if the payee does not provide a TIN in the manner required, you are generally not required to backup withhold on any payments you make if the payee is:

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, agencies, or instrumentalities;
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities; or
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; or
13. A trust exempt from tax under section 664 or described in section 4947.

FACTA Exempt Payee Code

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 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

Foreign Individuals or Entities

The University of Oregon now requires a W-8 form for all foreign individuals or entities regardless of the type of payment. There are five different types of W-8 forms. The foreign alien or entity will need to determine which type of form applies to them; they will need to fill out the appropriate form; and they will need to mail the form to the department making the request.

A brief description of each form is listed below along with the links to the various W-8 forms and their instructions. *Please refer to the instruction forms for specific details about each W-8 form.*

W-8BEN: Used only for individuals to claim foreign status or treaty benefits. It is also used by individuals to claim treaty benefits for royalty/passive income.

- A U.S. tax identification number is required for exemption from tax withholding.
- All fields in line 10 must be completed to claim exemption on Royalty payments.

W-8BEN-E: Used by foreign entities (non individuals) documenting foreign status, documenting chapter 4 status, or claiming treaty benefits.

W-8ECI: Used primarily by the payee or beneficial owner indicating that all the income that is listed on the form is effectively connected with the conduct of a trade or business within the United States.

- The type of income must be identified on Line 9 of the form to qualify for exemption. If it is not listed we are required to obtain from the entity a different type of W8 form.
- A U.S. tax identification number is required for exemption from tax withholding.

W-8EXP: Used by the following entities to claim exemption from tax withholding - foreign governments, foreign tax exempt organization, foreign private foundation, govt. of a U.S. possession, or foreign central bank of issue.

- The entity must be claiming exemption under IRS code 115(2), 501 (c), 892, 895 or 1443(b). Otherwise they need to file a W-8BEN-E or W-8ECI.

W-8IMY: Used by an intermediary, a withholding foreign partnership, a withholding foreign trust, or flow through entity.

- Copies of appropriate withholding certificates, documentary evidence, and withholding statements must be attached to the W-8IMY as well.

Again, the entity type will determine which form will need to be complete.

<http://www.irs.gov/pub/irs-pdf/fw8ben.pdf> (Form W-8BEN) Note: Most individuals will fill out a W-8BEN
<http://www.irs.gov/pub/irs-pdf/iw8ben.pdf> (Instructions for W-8 BEN)

<http://www.irs.gov/pub/irs-pdf/fw8bene.pdf> (Form W-8BEN-E)
<http://www.irs.gov/pub/irs-pdf/iw8bene.pdf> (Instructions for Form W-8BEN-E)

<http://www.irs.gov/pub/irs-pdf/fw8eci.pdf> (Form W-8ECI)
<http://www.irs.gov/pub/irs-pdf/iw8eci.pdf> (Instructions for Form W-8ECI)

<http://www.irs.gov/pub/irs-pdf/fw8exp.pdf> (Form W-8EXP)
<http://www.irs.gov/pub/irs-pdf/iw8exp.pdf> (Instructions for Form W-8EXP)

<http://www.irs.gov/pub/irs-pdf/fw8imy.pdf> (Form W-8IMY)
<http://www.irs.gov/pub/irs-pdf/iw8imy.pdf> (Instructions for Form W-8IMY)

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