

**ST. JOHNS COUNTY SCHOOL DISTRICT**  
**W-9: Request for Taxpayer Identification Number**

*(to be completed by "US persons" only - to include US resident alien)*

**Please complete and mail to:**

**St. Johns County School Board**  
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 St. Augustine, FL 32084  
 ATTN: CB& } 0 ÄJæ ää/\

**or FAX to:**

904-547-1111  
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**FOR OFFICE USE ONLY:**

Supplier Number: \_\_\_\_\_  
 Supplier Name: \_\_\_\_\_

**STEP 1. (Check ONE box only and provide your complete name and Taxpayer Identification Number.)**

**U.S. Resident - Individual / Sole Proprietor** *(Form 1099 reportable)*

Individual Name as shown on Tax Return: \_\_\_\_\_

DBA *(doing business as name)*: \_\_\_\_\_

Address: \_\_\_\_\_

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

OR

Employee ID Number \_\_\_\_\_ --- \_\_\_\_\_

**Limited Liability Company (LLC) - CHECK APPROPRIATE TAX CLASSIFICATION:**

**Sole Proprietor**

**Corporation**

**Partnership**

**For single member LLC enter Owners Name on "Name" line & LLC's name on "DBA" line. For LLC classified as Corporation or Partnership, enter LLC's name on "Name" line and DBA name on "DBA" line.**

Name as shown on Tax Return: \_\_\_\_\_

DBA *(doing business as name)*: \_\_\_\_\_

Employee ID Number \_\_\_\_\_ --- \_\_\_\_\_

Address: \_\_\_\_\_

**U.S. Corporation** *(exempt from Form 1099 reporting except for medical or legal services)*

Name as shown on Tax Return: \_\_\_\_\_

DBA *(doing business as name)*: \_\_\_\_\_

Employee ID Number \_\_\_\_\_ --- \_\_\_\_\_

Address: \_\_\_\_\_

\*\* If an LLC electing corporate status for US tax purposes, please attach a copy of your US tax election on IRS Form 8832, Entity Classification Election)

**U.S. Tax-Exempt Organization or Federal, State, or Local Government Agency** *(exempt from Form 1099 reporting)*

Name as shown on Tax Return: \_\_\_\_\_

DBA *(doing business as name)*: \_\_\_\_\_

Employee ID Number \_\_\_\_\_ --- \_\_\_\_\_

Address: \_\_\_\_\_

**STEP 2. Certification / Signature** *(Complete the following)*

Under penalties of perjury, my signature certifies 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).
- 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.
- 3) I am a U.S. person (including a U.S. resident alien).

**Certification Instructions:** You must cross out item 2 above if you have been notified by 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, number 2 above 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 TIN.

Signature: \_\_\_\_\_ Phone: \_\_\_\_\_

Print Name: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

## Instructions for U.S. Tax Persons

As a business, federal income tax law requires us to report certain payments we make to you if you are not exempted from this reporting responsibility. In order for us to properly meet the federal tax law requirements, we need certain information from you. Please complete the information requested above and return this form to the address shown above. If you do not provide us with your correct taxpayer identification number, you may be subject to a \$50 penalty imposed by the Internal Revenue Service. In addition, you may be subject to 28% backup withholding on reportable payments we make to you. If you have questions, please call us at 904-547-7500.

### Are you a U.S. Person? The IRS defines a U.S. Person as:

> An individual who is a US citizen or US resident alien, > A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States, > An estate (other than a foreign estate), or > A domestic trust (as defined in Regulations section 301.7701-7).

If your answer is **NO**, please do not complete this form and contact us at #904-547-7500

If your answer is **YES**, please complete the form.

**NOTE (per IRS form W-9): If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to the IRS Form W-9.**

## Instructions for Non-U.S. Persons

If you are a **FOREIGN PERSON**, do not use Form W-9. Instead use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

**Non resident alien who becomes a resident alien.** Generally only a non resident alien individual may use the terms of a tax treaty to reduce or eliminate US tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause". Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a US resident alien for tax purposes.

If you are a US resident alien who is relying on an exception contained in the savings clause of a tax treaty to claim an exemption from US tax on certain types of income, you must attach a statement to form W-9 that specifies the following 5 items:

- 1) The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as nonresident alien.
- 2) The treaty article addressing the income.
- 3) The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
- 4) The type and amount of income that qualifies for the exemption from tax.
- 5) Sufficient facts to justify the exemption from tax under the terms of the treaty article.

## Penalties

**Failure to furnish TIN.** If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

**Civil penalty for false information with respect to withholding.** If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

**Criminal penalty for falsifying information.** Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

**Misuse of TIN's.** If the requester discloses or uses TIN's in violation of federal law, the requester may be subject to civil and criminal penalties.

## Backup Withholding

**What is backup withholding?** Person making certain payment to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding". Payments that may be subject to backup withholding include interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make sure the proper certifications, and report all your taxable interest and dividends on your tax return.

### Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester
2. You do not certify your TIN when required
3. The IRS tells the requester that you furnished an incorrect Tin
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions for the IRS Form W-9

## Specific Instructions

### Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage, without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle the name of the person or entity whose number you entered on the form.

**Sole Proprietor.** Enter your individual name as shown on your income tax return on the "name" line. You may enter your business, trade, or doing business as name on the "DBA" line.

**Limited Liability Company (LLC).** Check this box only and check the appropriate tax classification box (Disregarded Entity, Corporation, or Partnership). For a **single-member LLC** (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Regulations section 301.7701-3, enter the owner's name on the "Name" line. Enter the LLC's name on the "DBA" line. For an LLC classified as a partnership or corporation, enter the LLC's name on the "Name" line and any business, trade, or DBA name on the "DBA" line.

**Other entities.** Enter your business name as shown on required federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "DBA" line.

### Taxpayer Identification Number (TIN)

**Enter your TIN in the appropriate box.** If you are a **resident alien** and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below. If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN. If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owners SSN (or EIN, if the owner has one). If the LLC is a corporation, partnership, etc., enter the entity's EIN. **NOTE -**

See the chart on page 4 of the instructions for the IRS Form W-9, available at [www.irs.gov](http://www.irs.gov), for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately.

To apply for a SSN, get form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at [www.ssa.gov](http://www.ssa.gov). You may also get this form by calling 1-800-772-1213. Use for W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/businesses](http://www.irs.gov/businesses) and clicking on Employer Identification Numbers (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting [www.irs.gov](http://www.irs.gov) or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

**Note.** Writing "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

## Privacy Act Notice

Section 6109 of the Internal Revenue Code requires us to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HAS. The IRS uses the numbers for identification purposes and to help verify the accuracy of your return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal & state agencies to enforce federal non-tax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 28% of taxable interest, dividend, & certain other payments to a payee who does not give TIN. Certain penalties may also apply.