



Substitute **W-9**

**DO NOT send to IRS**

**Taxpayer Identification Number (TIN) Verification**

*Print or Type* (Please see pages 2 and 3 for instructions)

<p>➤ <b>Legal Name</b> (as shown on your income tax return); <u>Required</u></p> <hr/> <p>➤ <b>Business Name</b>, if different from above          (use if doing business as DBA, or enter business name of Sole Proprietorship)</p> <hr/> <p>➤ <b>Order-From Address</b> (where orders should be mailed) <u>Required</u>          PO Box or Number, Street, and apt. or suite no., City, State, and ZIP code</p> <hr/> <p>➤ <b>Remit-To Address</b> (where payments should be mailed, if different from Order-From address) PO Box or number, street, and apt. or suite no., City, State, and ZIP code</p> <hr/> <p>➤ <b>Exemptions</b> (codes apply only to certain entities, not individuals; see instructions on page 3)</p> <p>Exempt payee code (if any)</p> <p>Exemption from FATCA reporting code (if any)</p>	<p>➤ <b>Entity Designation</b> (check only one) <u>Required</u></p> <p><input type="checkbox"/> Individual/Sole Proprietor, or single-member limited liability company (LLC)</p> <p><input type="checkbox"/> Partnership</p> <p><input type="checkbox"/> C Corporation</p> <p><input type="checkbox"/> S Corporation</p> <p><input type="checkbox"/> Limited Liability Company - Partnership</p> <p><input type="checkbox"/> Limited Liability Company - C corporation</p> <p><input type="checkbox"/> Limited Liability Company - S corporation</p> <p><input type="checkbox"/> Governmental Entity</p> <p><input type="checkbox"/> Hospital Exempt from Tax or Government Owned</p> <p><input type="checkbox"/> Long-Term Care Facility Exempt from Tax or Government Owned</p> <p><input type="checkbox"/> Trust/Estate</p> <p><input type="checkbox"/> Other Entity (specify, e.g., 501(c)(3), etc):</p> <hr/> <p>➤ <b>Taxpayer Identification Number (TIN)</b>  <u>Required</u> Enter your TIN in the appropriate box. The TIN provided must match the name given (in Legal Name box above) to avoid backup withholding. For individuals, this is generally your social security number (SSN). For other entities, it is your employer identification number (EIN). See instructions on page 2. <b>Enter one only:</b></p> <p style="text-align: center;"><b>Social security number (SSN)</b></p> <p style="text-align: center;"><b>Employee Identification number (EIN)</b></p>
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➤ **Certification** (see also instructions on page 2)  
 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 U.S. citizen or other U.S. person, AND
4. The FATCA code(s) entered on this form (if any) indicating I am exempt from FATCA reporting is correct.

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	Telephone Number (    )
<b>Signature of U.S. Person</b>		Date (mm/dd/yyyy)

➤ **Optional Direct Deposit Information** (all fields required to receive electronic payments)

Your Bank Account Number	<input type="checkbox"/> Checking <input type="checkbox"/> Savings	Name on Bank Account	Bank Routing No. (9-digit ABA #)
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THIS IS A:

new direct deposit     change of existing     additional direct deposit     email change only

E-mail address (Please make this LEGIBLE)

If you provide bank information and an email address, we will send a message notifying you when an electronic payment is issued. You will also receive a PIN for use when logging into the SD Vendor Self Service website at <http://Bfm.SD.gov/Vendor>. We will **NOT** share your email address with anyone or use it for any other purpose than communicating information about your electronic payments to you.

## Instructions for Completing Taxpayer Identification Number (TIN) Verification

### Legal Name (as shown on your income tax form)

Individuals: Enter Last Name, First Name MI

For two or more individuals (joint account): The actual owner or the account, or if combined funds, the first individual on the account

Sole Proprietorships: Enter Last Name, First Name MI

All Others: Enter Legal Name of Business

### Business Name

Individuals & Others: Complete if using a doing business as (DBA) name

Sole Proprietorships: Enter Business Name, if different from Legal Name

### Order-From Address

Address where orders should be sent.

### Remit-To Address

Address where payments should be sent, (complete only if different from the Order-From address).

### Entity Designation

Check *ONE* box that describes the type of business entity.

### Taxpayer Identification Number (TIN)

*LIST ONLY ONE:* Social Security Number (SSN) / Individual Taxpayer Identification Number (ITIN) in SSN box, or Employer Identification Number (EIN) in EIN box

If you do not have a TIN, apply for one immediately. Individuals use federal [form SS-5](#) which can be obtained from the Social Security Administration. Businesses and all other entities use federal [form SS-4](#) which can be obtained from the Internal Revenue Service.

### Certification

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.

### Privacy Act Notice

[Section 6109](#) of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and 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. Under [section 3406](#), payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the *Exemptions* box any code(s) that may apply to you. See *Exempt payee code* and *Exemption from FATCA reporting code* below.

**Exempt payee code.** Generally, individuals, including sole proprietors, are not exempt from backup withholding. Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends. Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions. Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

**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. Enter the appropriate code in the Exempt payee code space of Exemptions box on page 1.

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 U.S. commonwealth or possession, 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 U.S. commonwealth or possession
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

**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 requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code. Enter the appropriate code in the FATCA reporting code space of Exemptions box on page 1.

- 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 U.S. commonwealth or possession, 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 Regulations 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 Regulations 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

## Taxpayer Identification Number Request

In order for the State of South Dakota to comply with Internal Revenue Service regulations, this letter requests that you complete the enclosed Substitute Form W-9. Failure to provide this information may result in delayed payments and/or backup withholding. This request is being made at the direction of the South Dakota Bureau of Finance and Management in order that the State may update its vendor file with the most current information.

Please return or FAX the Substitute Form W-9 even if you are exempt from backup withholding within (10) days of receipt. Please make sure that the form is complete and correct. **Failure to respond in a timely manner may subject you to a 28% withholding on each reportable payment or require the State to withhold payment of outstanding invoices until this information is received.**

We are required to inform you that failure to provide the correct Taxpayer Identification Number (TIN) / Name combination may subject you to a \$50 penalty assessed by the Internal Revenue Service under [section 6722](#) of the Internal Revenue Code.

Only the individual's name to which a Social Security Number (SSN) was assigned should be entered as the Legal name.

The name of a partnership, corporation, club, or other entity, must be entered on the first line exactly as it was registered with the IRS when the Employer Identification Number (EIN) was assigned.

DO NOT submit your name with a Tax Identification Number (TIN) that was not assigned to your name. For example, a doctor MUST NOT submit his or her name with the Tax Identification Number of a clinic with which he or she is associated.

Thank you for your cooperation in providing us with this information. Please return the completed form to:

Or send faxes to:

Enclosure