

W-9 Form Request Letter

Date:

(Name of Your Company) purchases goods and/or services from you. In order to continue to process our orders from you, in accordance with the Internal Revenue Service regulations, this letter is to request that you complete the enclosed W-9 Form. Failure to provide your Social Security Number or EIN may result in the delay of future payments or backup withholdings. Please return the W-9 Form, even if you are exempt from backup withholding, within seven (7) calendar days of receipt. Please make sure that the form is complete, legible and correct. **Failure to respond in a timely manner may subject you to a 24% withholding on each payment until this information is received.**

We are required to inform you that failure to provide a correct federal Taxpayer Identification Number and Name combination you are subject to a penalty of \$60 for each such failure unless your failure is due to reasonable cause and not to willful neglect. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties, under section 6723 of the Internal Revenue Code:

INDIVIDUAL “TIN”: Only the **individual’s** name to which the **Social Security Number (SSN)** was assigned should be entered on the first line (last name, first name & middle initial).

BUSINESS VENDOR “TIN”: The name of a partnership, corporation, sole proprietorship, club, or other entity, must be entered on the first line exactly as it was registered with the IRS when the Federal Employer Identification Number (FEIN) was assigned.

Thank you for your cooperation in providing us with this information. If you have any questions, call (your contact number). Please return the completed form to either the address, email or the FAX number below.

First B Notice

Date:

If you receive a First B Notice from the IRS or a payer, notifying you that the TIN you gave is incorrect, you usually can prevent backup withholding from starting or stop backup withholding once it has begun by giving the payer your correct name and TIN. You must certify that the TIN you give is correct. If you must contact one of your vendors for a corrected TIN, below is a First B Notice sample to use:

IMPORTANT TAX NOTICE ACTION IS REQUIRED

Backup Withholding Warning!

We need Form W-9 from you before the date shown below.

Date: _____ Otherwise, backup withholding will begin.

Project: _____ Task: _____ Award: _____

Current Name on Account: _____

Current TIN on Account: _____

The Internal Revenue Service (IRS) has notified us that the taxpayer identification number (TIN) on your account with us does not match their records. The IRS considers a TIN as incorrect if either the name or number shown on an account does not match a name and number combination in their files or the files of the Social Security Administration (SSA). If you do not take appropriate action to help us correct this problem before the date shown above, the law requires us to withhold 24 percent of the interest, dividends, and certain other payments that we make to your account. This is called backup withholding. In addition to backup withholding, you may be subject to a \$60 penalty by the IRS for failing to give us your correct name/TIN combination. This notice tells you how to help us make your account records accurate and how to avoid backup withholding and the penalty.

Why Your TIN May Be Considered Incorrect.

An individual's TIN is his or her social security number (SSN). Often a TIN does not match IRS records because a name has changed through marriage, divorce, adoption, etc., and the change has not been reported to SSA, so it has not been recorded in SSA's files. Sometimes an account or transaction may not contain the correct SSN of the actual owner. For example, an account in a child's name may reflect a parent's SSN. (An account should be in the name and SSN of the actual owner.

Second B Notice

If you receive a Second B Notice from the IRS or a payer, notifying you that the TIN you gave is incorrect, you will need to provide the payer with verification of your TIN from the Social Security Administration or the IRS. If you must contact one of your vendors for a corrected TIN, below is a Second B Notice sample to use:

IMPORTANT TAX NOTICE ACTION IS REQUIRED

Second Backup Withholding Warning!

YOU MUST HAVE THE IRS OR SSA VALIDATE YOUR
TAXPAYER IDENTIFICATION NUMBER
AND RETURN IT TO US BEFORE THE DATE SHOWN BELOW

Date: _____ Otherwise, backup withholding will begin.

Project: _____ Task: _____ Award: _____

Current Name on Account: _____

Current TIN on Account: _____

We have received notice from the Internal Revenue Service (IRS) twice within 3 years stating that the combination of the name and taxpayer identification number (name/TIN combination) on your account with us is incorrect. (Your account number, current name on the account, and current taxpayer identification number (TIN) on the account are shown above.) A name/TIN combination is incorrect if it does not match a name/TIN combination shown on the records of the Social Security Administration (SSA) or the IRS.

You should follow the instructions below to correct this problem and send the corrected information to us before the date shown above. If we do not have the correct information before that date, the law requires us to withhold 24 percent of the interest, dividends, and certain other payments that we make to your account.

Section 3406 of the Internal Revenue Code requires that we withhold 24 percent in tax, called backup withholding, when you do not give us your correct name/TIN combination. Because of the notices we received from the IRS, we are now required to disregard any future name/TIN combinations you furnish us for your account (whether or not you certify your TIN under penalties of perjury) unless SSA (or, in the case of an incorrect employer identification number, the IRS) validates your name/TIN combination. Also, the IRS may charge you a \$60 penalty for failing to provide us with your correct name/TIN combination.