



HCC SUBSTITUTE FORM W-9

INSTRUCTIONS

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All U.S. persons who transact business with Hillsborough Community College must complete an HCC Substitute Form W-9.

Due to specific requirements of the HCC Substitute Form W-9, the standard IRS Form W-9 will NOT be accepted.

PURPOSE OF FORM

Hillsborough Community College (HCC) is required to file information returns with the Internal Revenue Service (IRS) and must obtain your correct federal taxpayer information (FTI) to report U.S. source income payments made to United States (U.S.) persons and [foreign persons](#) in the course of its trade or business.

HCC is also required to furnish written statements such as Form 1099s showing aggregate amounts of reportable payments made to persons with respect to whom such reportable payments will be filed as information returns with the IRS by HCC.

HCC requires U.S. persons who transact business with HCC to complete the HCC Substitute Form W-9 in order to determine whether you/your business entity may be subject to backup withholding and/or will receive an IRS Form 1099 for reportable payments made to you by HCC.

The HCC Substitute Form W-9 is substantially similar to the standard IRS Form W-9 in that it requests your federal taxpayer information (FTI) such as your U.S. Taxpayer Identification Number (TIN), your U.S. taxpayer name as registered with the IRS, taxpayer address, business entity type and federal tax classification, backup withholding status and certification.

The information provided on the HCC Substitute Form W-9 must match the federal taxpayer information on file with the Internal Revenue Service (IRS). If you fail to provide the requested information or provide inaccurate information, IRS regulations authorize the College to deduct backup withholding from future payments made to your business entity.

Definition of a U.S. Person (Section references are to the Internal Revenue Code unless otherwise noted.)

For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. 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).

Special Rules for Partnerships

Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

Foreign Person. If you are a [foreign person](#), do not use the HCC Substitute Form W-9. Instead you should complete the appropriate IRS Form W-8 for your business entity depending upon the type of certification being made which may be downloaded directly from the [IRS website](#).

Supplemental Instructions. These general instructions are supplemental to the Specific Instructions following the standard IRS Form W-9, which may be downloaded directly from the [IRS website](#). The following instructions are provided as a guide for accurate completion of the HCC Substitute Form W-9 only. If you have any questions, please visit the HCC Purchasing Department [website](#) and view our list of frequently asked questions ([FAQs](#)) concerning [HCC Vendor Registration](#).

PART I – NAME OF INDIVIDUAL OR BUSINESS INFORMATION

1. Name of Individual or Business Entity

This name should be entered EXACTLY as it appears on your federal income tax return or as registered with the Internal Revenue Service (IRS), and may be the full legal name of an individual or a business entity; however, the name entered on this line should never be the name of a disregarded entity. (See Special Rules for Disregarded Entities below.)

Do not abbreviate any names unless they are registered that way with the IRS.

2. Doing Business As (DBA) Name/ Registered Fictitious, Trade, or Assumed Name/ Disregarded Entity Name

If applicable, list any “doing business as” (DBA) names such as a state-registered fictitious name, trade name, or an assumed name which will be conducting business with HCC under the same Taxpayer Identification Number (TIN). If you do not have any DBAs, leave this field blank. Whether your DBA name is designated as a fictitious, trade, or assumed name will depend on the specific laws of your state.

Special Rules for Disregarded Entities

(Section references are to the Internal Revenue Code unless otherwise noted.)

- (a) This applies to you if your business entity has a single owner who has elected to be disregarded as an entity separate from its owner under Regulations section 301.7701-3 for federal tax purposes.
- (b) Disregarded entities may include individuals, sole proprietors, and single-member limited liability companies (SMLLCs) (including a foreign LLC with a U.S. owner). Owners of sole proprietorships and SMLLCs must always use his/her individual name as the legal name of the business entity for IRS purposes.
- (c) If (a) and (b) are applicable to your business entity, then you must enter the owner's full legal name on Line 1. The name on Line 1 can never be a disregarded entity. If the direct owner of the business entity is also a disregarded entity, enter the name of the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on Line 2.

3. Primary Address

This address should be entered exactly as it appears on your federal income tax return or as registered with the IRS. This is also the address where your IRS Form 1099s and any other tax-related correspondence should be mailed.

3a. Street Address or Post Office Box

For street addresses, include the street number and name, any street prefixes (e.g. N, E, S, W) and/or suffixes (e.g. St, Rd, Ave, Blvd), and any apartment, building, suite, or unit information (e.g. Apt 101, Ste 200, Unit 3A).

For Post Office Boxes, include the P.O. Box number and any applicable alphanumerical routing information.

Do not abbreviate names, prefixes, or suffixes unless they conform to U.S. Postal Service (USPS) regulations.

3b. City

Enter the name of your city. Do not abbreviate any part of the name unless it conforms to USPS regulations.

3c. State

Enter the two-letter abbreviation for the name of your state.

3d. ZIP Code (+ 4 if known)

Enter the 5-digit ZIP Code for the address and include the 4-digit add-on code if known.

If you don't know your ZIP+4 Code, you can obtain it by using the ZIP Code Lookup on the [USPS website](#).

Note: Use of the 4-digit add-on is not mandatory, but it helps the United States Postal Service (USPS) direct mail more efficiently and accurately because it reduces handling and significantly decreases the potential for human error and possibility of misdelivery. When using a ZIP+4 ZIP Code, the number must consist of five (5) digits, a hyphen (or dash), and four (4) digits. Improperly labeled mail pieces may progress slower through the mail system and may be returned to sender if the USPS is unable to deliver the item.

4. Business Entity Type – Check ONE (1) appropriate box for your federal tax classification

Select the appropriate box for your business entity's federal tax classification.

General Business Entity Definitions for Federal Tax Classification Purposes to supplement these instructions are provided on the [HCC Purchasing website](#), but are not intended to provide legal instruction or federal tax advisement.

If you are unsure of which box to check, please contact your accountant or tax advisor for assistance.

PART II – TAXPAYER IDENTIFICATION NUMBER (TIN)

1. Tax ID Type – Select ONE (1) of the following

Select the appropriate box to indicate the type of Taxpayer Identification Number (TIN) for your federal tax classification.

For individuals, this is your Social Security Number (SSN).

For other business entities, it is your Federal Employer Identification Number (FEIN).

For sole proprietors, you may enter either the owner's SSN or the owner's FEIN (if the owner has one). However, the IRS prefers that sole proprietors use the owner's SSN.

For a Single Member LLC classified as a Sole Proprietor/ Disregarded Entity, enter the owner's SSN or the owner's FEIN (if the owner has one). **DO NOT enter the disregarded entity's (LLC's) FEIN.**

2. Taxpayer Identification Number (TIN)

Enter your 9-digit TIN with the appropriate hyphenation (dashes) for the tax ID type selected (FEIN or SSN).

FEINs should be entered as 2 digits + hyphen + 7 digits and no spaces. Example: 12-3456789

SSNs should be entered as 3 digits + hyphen + 2 digits + hyphen + 4 digits and no spaces. Example: 123-45-6789

The TIN provided MUST MATCH with the NAME given on Line 1 to avoid backup withholding.

NOTICE OF PURPOSE FOR SOCIAL SECURITY NUMBER COLLECTION AND USAGE

In compliance with Section 119.071(5), Florida Statutes, and the Federal Privacy Act of 1974, Hillsborough Community College (HCC) is required to notify you of its purpose for the collection and usage of your Social Security Number (SSN) and that your SSN will not be used by HCC for any purpose other than the purposes stated herein. HCC collects and uses your SSN for lawful purposes within the business operations of HCC which are imperative for the performance of the College's duties and responsibilities as prescribed by law, and for specific lawful purposes authorized and mandated by the U.S. Social Security Administration, the U.S. Department of Treasury Internal Revenue Service (IRS), and other federal, state, and local regulatory agencies. Your SSN will not be used by HCC in any information system as the primary identification of you as an individual except as required by law. To protect your identity, HCC will protect your SSN from unauthorized access, never release nor disclose your SSN except as required by law to authorized parties, and will assign you a separate, unique identification number as a student, employee, or vendor for all educational, employment, or business related purposes at HCC.

PRIVACY ACT NOTICE

Section 6109 of the Internal Revenue Code requires you to provide your correct taxpayer identification number (TIN) to persons (including federal agencies) who are required to file information returns with the Internal Revenue Service (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. 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 (generally 28%) 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.

PART III – CERTIFICATION STATEMENT

1. Certification Statement

Carefully read the entire certification statement including items 1 through 3.

2. Backup Withholding Status

Select the appropriate box regarding backup withholding as applicable.

You should only check “I am subject to backup withholding” if you have been notified by the IRS that you are subject to backup withholding or if you have been notified by HCC that your Taxpayer Identification Number (TIN) on file with HCC is incorrect and HCC may perform backup withholding on future payments made to your business entity.

Payers must generally withhold twenty-eight percent (28%) of taxable interest, dividends, and certain other payments to a payee that is subject to backup withholding.

If you are unsure of your backup withholding status, contact your accountant or tax advisor for assistance.

Additionally, IRS regulations require the College to backup withhold if:

- You fail to furnish your TIN in the manner required.
- HCC receives a notice from the IRS that your TIN is incorrect.
- HCC receives a notice from the IRS that you are subject to backup withholding due to notified payee underreporting.
- You fail to certify that you are not subject to backup withholding.

3. Authorized Agent and Contact Information

Authorized Agent: the individual, legal owner of the business entity, or any officer, manager, member, or agent who is authorized under local law or the entity’s organizational documents to sign on behalf of the individual or business entity and who represents to having such authorization under penalties of perjury.

An Authorized Agent is required to affix his/her signature to certify, under penalties of perjury, that the Taxpayer Identification Number (TIN) shown on the form is correct, that the individual/business entity is or is not subject to backup withholding, and that the individual/business entity is a U.S. citizen or other U.S. person as defined by IRS instructions.

It is also requested that he/she enters the date that the form was signed, his/her printed or typed name, title or position, phone number, and email address. Your phone number and/or email address may be used to contact you in the event that there are any questions regarding the HCC Substitute Form W-9 submitted by your business entity to HCC.