

The City of New York Substitute Form W-9 Instructions * Backup Withholding -

According to IRS Regulations, the City must withhold 28% of all payments if a payee/vendor fails to provide the City of New York its certified TIN. The Substitute Form W-9 certifies a payee/vendor's TIN. The City of New York, like all organizations that file an information return with the IRS, must obtain your correct Taxpayer Identification Number (TIN) to report income paid to you or your organization. The City uses the Substitute Form W-9 to obtain certification of your TIN in order to ensure accuracy of information contained in its payee/vendor database and to avoid backup withholding.* We ask for the information on the Substitute Form W-9 to carry out the Internal Revenue laws of the United States. You are required to give us the information.

Any vendor or other payee who wishes to do business with the City of New York must complete the Substitute Form W-9. Substitute Form W-9 is the only acceptable documentation. IRS Form W-9 will not be accepted.

Part I: Vendor Information: Check that the following information has been completed.

1. **Legal Business Name:** For individuals, make sure that the name of the person who will do business with the City of New York as it appears on the Social Security card or other required Federal tax documents has been entered. Check that the name shown on its charter or other legal document creating the organization has been entered by an organization. *Make sure that the names have not been abbreviated.*
2. **DBA (Doing Business As):** Your DBA has been entered on the designated line, if applicable.
3. **Entity Type:** The Entity Type of the individual or organization that will do business with the City of New York has been marked.

Part II: Taxpayer Identification Number (TIN) and Taxpayer Identification Type. Check that the following information has been completed.

1. **Taxpayer Identification Number:** Your nine-digit TIN has been entered. See the table and Special Note below for instructions on the type of taxpayer number you should report.
2. **Taxpayer Identification Type:** The appropriate option has been marked.

The following table gives the Taxpayer Identification Type that is appropriate for each Entity Type.

Entity Type	Taxpayer Identification Type
Non-Profit Corporation	Employer Identification Number
Corporation	
Government	
City of New York Employee	Social Security Number
Individual/Sole Proprietor <i>who does not have employees other than him or herself</i>	
Individual/Sole Proprietor <i>who has employees other than him or herself</i>	Employer Identification Number
Trust	
Joint Venture	
Partnership	
Limited Liability Co.	Individual Tax Identification Number
Resident Alien/Non-Resident**	
Non-United States Business Entity**	N/A
Estate	Employer Identification Number
Custodian account of a minor	The minor's Social Security Number

**See Special Note below.

Part III: Primary 1099 Vendor and Remittance Address. Ensure that the following information has been completed.

1. **Primary 1099 Vendor Address:** Make sure that the location where your 1099 tax information should be delivered, if applicable, is listed. Otherwise, your headquarters address has been provided.
2. **Remittance Address:** The location where payments should be delivered has been listed.

Part IV: Backup Withholding Exemption

Generally, reportable payments made by the City of New York are subject to Backup Withholding. For this reason, exemption from Backup Withholding applies to government and non-United States Business Entities.

Part V: Certification

Please make sure that you have signed and dated the form in appropriate space and provided the preparer's name and telephone number. The preparer should be employed by organization.

**** Special Note for Resident and Non-Resident Aliens and Non-United States Business Entities.**

Resident and Non-Resident Aliens: An ITIN is a nine-digit number issued by the United States Internal Revenue Service to individuals who are required to file a Federal Tax return. An ITIN is for tax-purposes only and does not entitle you to Social Security Benefits. To obtain an ITIN, submit Form W-7 to the IRS. The IRS will notify you within 4 to 6 weeks in writing about your ITIN status. In order to do business with the City of New York, **you must submit IRS Form W-8** along with FMS Substitute Form W-9 showing your ITIN. IRS Form W-8 certifies your foreign status.

Foreign Corporations or Partnerships: In order to do business with the City of New York, **you must submit IRS Form W-8** along with FMS Substitute Form W-9. IRS Form W-8 certifies your foreign status and exempts you from United States information return reporting and backup withholding rules.

To obtain IRS Forms W-7 and W-8, call (800) 829-3676 or visit the IRS website at www.irs.gov.