

**IOWA STATE UNIVERSITY  
OF SCIENCE AND TECHNOLOGY**

**IMPORTANT TAX DOCUMENT  
(Substitute Form W-9)**

**Please complete, sign and return or fax as soon as possible to your I.S.U. contact:**

**Name of contact:** \_\_\_\_\_

**Student Organization:** \_\_\_\_\_

For questions regarding the use of this form, you may contact:

**Iowa State University  
Campus Organizations Accounting Office  
3578 Memorial Union  
515-294-1633**

The IRS requires that you provide information which will allow us to complete 1099 reporting. The University must file an information return to the IRS and you are required to provide a correct Taxpayer Identification Number or payments may be subject to 31% withholding.

Employing Organization at Iowa State: \_\_\_\_\_

**1 0 9 9   A d d r e s s**

Individual Name (If joint names, list first the name of the person whose SSN you enter below)

Business Name (Sole proprietors see instructions on reverse side - HELPFUL HINTS)

Address (number and street)

City, State and Zip + 4

Phone Number

(   )   -

**Taxpayer Identification Number (9 digits)**

**Federal Employer Identification Number**

**Social Security Number**

\_\_\_\_ - \_\_\_\_ - \_\_\_\_  
 \_\_\_ **Corporation**  
 \_\_\_ **Partnership**  
 \_\_\_ **Sole Proprietorship**  
   **(Using business name and FEIN)**  
 \_\_\_ **Federal or State Agency**  
 \_\_\_ **Other (define)**

**or**

\_\_\_\_ - \_\_\_\_ - \_\_\_\_  
 \_\_\_ **Individual**  
 \_\_\_ **Sole Proprietor**  
   **(Using business name and SSN)**

**Are you a U.S. citizen or a resident of the U.S. or U.S. territories?**    **Yes**    **No**

**If no, please see Helpful Hints on reverse side for additional information.**

**Signature of U.S. person (Required)** \_\_\_\_\_ **Date** \_\_\_\_\_

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 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.

Your cooperation is needed to complete this requirement. Should you have questions regarding this request, please feel free to contact the Iowa State University Accounting Office at (515) 294-5124.

## HELPFUL HINTS

1. The TAXPAYER IDENTIFICATION NUMBER [Federal Employee Identification Number (FEIN) or Social Security Number (SSN)] is **9 numerical digits** and each Number has a standard format (see reverse side).

FEIN XX-XXXXXXX

SSN XXX-XX-XXXX

2. If you use a SSN, the IRS requires that you include the **name** of the individual whose SSN has been entered.
3. The IRS requires Iowa State University to report 1099 information. This includes non-profit organizations and government agencies. List your Taxpayer Identification Number (as recorded with the IRS). Please note this form does not require that you list your tax exempt number or state identification number.
4. Sole Proprietors: You must enter your individual name (as shown on your Social Security card) on the Individual Name line. You may enter your business or "doing business as" name on the Business Name line. You may not enter only your business name. For the Taxpayer Identification Number, enter either your Social Security Number or the Federal Employer Identification Number of the business (sole proprietorship).
5. Business Name: Enter the name of the entity as it is listed with the IRS on the Form SS-4, Application for Employer Identification Number. This name should be consistent with the name used on your other tax returns.

**Vendors must provide a Taxpayer Identification Number per IRS regulations or they may be subject to a 31% withholding by the payor.**

**Attention: Non-resident Aliens**

If you are not a U.S. citizen or a resident of the U.S. or U.S. territories, your independent personal service payments made to you by ISU will be charged at a tax rate of 30% to be withheld unless you have a U.S. Social Security Number and are exempt because of a tax treaty. If you believe payments to you are subject to a tax treaty, Form 8233 must be completed and attached to the payment request.

NOTE: ISU is responsible only for proper withholding and reporting. Tax liability and refunds of withholding, if applicable, are determined at the time of filing Form 1040NR with the IRS.