

**Substitute Form W-9**

**Taxpayer Identification Number Request**

Please complete the following information. We are required by law to obtain this information from you when making a reportable payment to you. If you do not provide us with this information, your payments may be subject to 28% federal income tax backup withholding. Also, if you do not provide us with this information, you may be subject to a \$50 penalty imposed by the Internal Revenue Service under section 6723. Federal law on backup withholding pre-empts any state or local law remedies such as any right to a mechanic's lien. If you do not furnish a valid TIN or if you are subject to backup withholding, the payer is required to withhold 28% of its payment to you. Backup withholding is not a failure to pay you. It is an advance tax payment. You should report all backup withholding as a credit for taxes paid on your federal income tax return.

*\*Use this form only if you are a U.S. person (including U.S. resident alien.). If you are a foreign person, use the appropriate Form W-8 If you were a nonresident alien and have now become a resident alien, read the note below and attach a statement if necessary.*

**Note to U.S. Resident Aliens who formerly were Nonresident Aliens:**

If there is a tax treaty between the U.S. and your country and it contains a "saving clause" to exempt certain types of income from U.S. tax even after you have become a Resident Alien, and you want to claim that exemption, fill out all of this form AND attach a page showing:

1. The treaty country	3. The article number for the "saving clause"	5. Facts that provide a sufficient explanation of why the saving clause applies.
2. The treaty article about the income	4. The type and amount of income that qualifies for the saving clause	

**Instructions:**

1. Complete Part 1 by completing the one row of boxes that corresponds to your tax status.
2. Complete Part 2 if you are exempt from Form 1099 reporting.
3. Complete Part 3 by filling in all lines.
4. Return this completed form to the address/fax referenced below.

**Part 1 - Tax Status: (complete only one row of boxes)**

<b>Individuals:</b>	Individual Name ( <i>Last, First, M.I.</i> )	Individual's Social Security Number	
(fill out this row)			
<b>Sole Proprietor</b> (or LLC with one owner)	Business Owner's Name: (REQUIRED) <i>Last, First, M.I.</i>	Business Owner's Social Security (###-##-####) or Employer ID Number (##-#####)	Business or Trade Name (OPTIONAL)
(fill out this row)			
<b>Partnership</b> (or LLC with multiple owners)	Name of Partnership	Partnership's Employer ID Number (##-#####)	Partnership's name on IRS mailing label
(fill out this row)			
<b>Corporation, or Tax-Exempt Entity</b>	Name of Corporation or Entity	Employer Identification Number (##-#####)	
(fill out this row)			

**Part 2 - Exemption: If exempt from Form 1099 reporting, check your qualifying exemption reason below:**

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Corporation Note that there is <u>NO</u> corporate exemption for medical and healthcare payments or payments for legal services.	Tax Exempt Entity Under 501(a) (includes 501(c) (3), or IRA)	The United States or any of its agencies or instrumentalities	A state, the District of Columbia, a possession of U.S., or any of their political subdivision or agencies	A foreign government or any of its political subdivision or an international organization in which the U.S. participates under a treaty or Act of Congress

**Part 3 – Business Classification: Please indicate if your company is categorized as any of the following (see reverse for description):**

- |  |   |   |
|--|---|---|
| <input type="checkbox"/> Historically Black College/University or Minority Institution | <input type="checkbox"/> Service Disabled Veteran Owned Small Business        | <input type="checkbox"/> Veteran-Owned Small Business |
| <input type="checkbox"/> Hub Zone Business (Must be SBA Certified)                     | <input type="checkbox"/> Small Business                                       | <input type="checkbox"/> Women-Owned Small Business   |
| <input type="checkbox"/> Large Business  | <input type="checkbox"/> Small Disadvantaged Business (Must be SBA Certified) |   |

**Part 4 – Addresses**

<b>Tax Correspondence address</b>	<b>Purchase Order Address</b>	<b>Remit To Address</b> <input type="checkbox"/> Same as Purchase Order Address
Phone:	Phone:	Phone:
Fax:	Fax:	Fax:
E-Mail	E-Mail	E-Mail

**Part 4 – Certification:** I certify that (1) the Tax Identification Number I have provided is correct, (2) if I have marked "Exempt" the above entity is backup withholding exempt, and (3) I am a US Person (including Resident Alien).

\_\_\_\_\_  
Print Name  
  
\_\_\_\_\_  
Title

\_\_\_\_\_  
Signature  
  
\_\_\_\_\_  
Date

**PLEASE RETURN COMPLETED FORM TO:**  
University of New Mexico • Purchasing Department • PO Box 4548 Albuquerque, NM 87196  
(505) 277-7774 (Fax) or (505) 277-1028 (Fax)  
(505) 277-1137 (Phone) • [vendors@unm.edu](mailto:vendors@unm.edu) • [www.unm.edu/~purch/](http://www.unm.edu/~purch/)