

DO NOT SUBMIT FORM TO  
IRS - SUBMIT FORM TO  
REQUESTING AGENCY.

9/04 Revision

# CITY OF NEW YORK SUBSTITUTE FORM W-9: REQUEST FOR TAXPAYER IDENTIFICATION NUMBER & CERTIFICATION

**TYPE OR PRINT INFORMATION NEATLY. PLEASE REFER TO INSTRUCTIONS FOR MORE INFORMATION.**

## Part I: Vendor Information

1. Legal Business Name:

2. If you use DBA, please list below:

3. Entity Type (Check one only):

- |   |                                      |  |  |  |                                 |
|---|--------------------------------------|--|--|--|---------------------------------|
| <input type="checkbox"/> Non-Profit Corporation | <input type="checkbox"/> Corporation | <input type="checkbox"/> Government            | <input type="checkbox"/> City of New York Employee   | <input type="checkbox"/> Individual / Sole Proprietor      | <input type="checkbox"/> Trust  |
| <input type="checkbox"/> Joint Venture          | <input type="checkbox"/> Partnership | <input type="checkbox"/> Limited Liability Co. | <input type="checkbox"/> Resident/Non-Resident Alien | <input type="checkbox"/> Non-United States Business Entity | <input type="checkbox"/> Estate |

## Part II: Taxpayer Identification Number (TIN) & Taxpayer Identification Type

1. Enter your TIN here: (DO NOT USE DASHES)

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2. Taxpayer Identification Type (check appropriate box):

- |  |  |  |  |
|--|--|--|--|
| <input type="checkbox"/> Employer ID No. (EIN) | <input type="checkbox"/> Social Security No. (SSN) | <input type="checkbox"/> Individual Taxpayer ID No. (ITIN) | <input type="checkbox"/> N/A (Non-United States Business Entity) |
|--|--|--|--|

## Part III: Primary 1099 Vendor & Remittance Address

1. Primary 1099 Vendor Address:

Number, Street, and Apartment or Suite Number

City, State, and Nine Digit Zip Code or Country

2. Remittance Address:

Number, Street, and Apartment or Suite Number

City, State, and Nine Digit Zip Code or Country

## Part IV: Exemption from Backup Withholding

For payees exempt from Backup Withholding, check the box below. Valid explanation required for exemption. See instructions.

**Exempt from Backup Withholding**

## Part V: Certification

The Internal Revenue Service does not require your consent to any provision of this document other than the certifications required to avoid backup withholding.

Under penalties of perjury, I certify that the number shown on this form is my correct Taxpayer Identification Number (TIN).

**Sign Here:**

\_\_\_\_\_  
Signature Phone Number Date

\_\_\_\_\_  
Print Preparer's Name Phone Number

### FOR SUBMITTING AGENCY USE ONLY

Submitting Agency Code: \_\_\_\_\_

Submitting Agency Name: \_\_\_\_\_

Contact Person: \_\_\_\_\_

Telephone Number: ( ) \_\_\_\_\_

Payee/Vendor Code: \_\_\_\_\_

**DO NOT FORWARD W-9 TO COMPTROLLER'S OFFICE. AGENCIES MUST FAX COMPLETED W-9 FORMS TO: (212) 815-8555**

# The City of New York Substitute Form W-9 Instructions

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**

1. **Legal Business Name:** For individuals, enter 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. An organization should enter the name shown on its charter or other legal document creating the organization. *Do not abbreviate names.*
2. **DBA (Doing Business As):** Enter your DBA in designated line, if applicable.
3. **Entity Type:** Mark the Entity Type of the individual or organization that will do business with the City of New York.

**Part II: Taxpayer Identification Number (TIN) and Taxpayer Identification Type**

1. **Taxpayer Identification Number:** Enter your nine-digit TIN. See the table and Special Note below for instructions on the type of taxpayer number you should report.
2. **Taxpayer Identification Type:** Mark the appropriate option.

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**

1. **Primary 1099 Vendor Address:** List the location where your 1099 tax information should be delivered, if applicable. Otherwise, provide your headquarters address.
2. **Remittance Address:** List the location where payments should be delivered.

**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 sign and date form in appropriate space. Provide preparer's name and telephone number. 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](http://www.irs.gov).

\* 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.