

VERSION 1.0  
INSTRUCTIONS FOR SUBSTITUTE FORM W-9

**Purpose of Form**

The City of New York, similar to 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 attached Substitute Form W-9 to obtain certification of your TIN. We ask for the information on Substitute Form W-9 to carry out the Internal Revenue laws of the United States. You are required to give us the information.

**General Instructions**

1. 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. Vendors and payees who submit IRS Form W-9 will be asked to complete Substitute Form W-9.
2. Please mark "X" in appropriate boxes when filling out the form.
3. Please complete the form in its entirety where directed. *DO NOT COMPLETE AREAS DESIGNATED FOR AGENCY USE.*
4. Please submit the form to requesting City Agency. The Agency will ensure that the New York City Comptroller's Office receives it for timely processing.

**Specific Vendor Instructions for Substitute Form W-9**

**Part I: Vendor Information**

1. **Legal Business Name:** For individuals, enter the name of the person that will do business with the City of New York as it appears on the Social Security card or 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. "Other" applies only to resident and non-resident aliens who are not eligible for Social Security Numbers or foreign corporations and foreign partnerships. If "other" is marked, specify whether you are a resident alien, non-resident alien, foreign corporation, or foreign partnership in the designated area.
4. **Taxpayer Identification Type:**
  - An Individual or Sole Proprietor should mark the following:
    - Social Security Number if the vendor does not have employees;
    - Employer Identification Number if the vendor has more than one employee.
  - Non-Profit Corporation, Corporation, Government, Partnership, Joint Venture, Foreign Corporations, and Foreign Partnerships should mark Employer ID Number (EIN).
  - "Other" refers to Individual Taxpayer Identification Number (ITIN) and applies only to resident and non-resident aliens who are not eligible for Social Security Numbers. Please specify ITIN in designated area that indicates "other".

The following designates the Taxpayer Identification Number that is appropriate for each entity type.

Entity Type	Taxpayer Identification Number Type
Individual/Sole Proprietor	Social Security Number for vendors who do not have employees.
Individual/Sole Proprietor	Employer Identification Number for vendors who have more than one employee.
Custodian account of a minor	The minor's Social Security Number.
Partnership	Employer ID Number
Joint Venture	Employer ID Number
Non-Profit Corporation	Employer ID Number
Corporation	Employer ID Number
Government Entity	Employer ID Number
Resident Alien*	Individual Tax ID Number
Non-Resident Alien*	Individual Tax ID Number

\* Resident and Non-Resident Aliens who are not eligible for Social Security Numbers can obtain an ITIN from the IRS.

**Special Note for Individual Tax Identification Numbers (ITINs) and Foreign 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. In order to obtain an ITIN, you must 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 and Substitute Form W-9. IRS Form W-8 certifies your foreign status. However, you still need to produce the IRS assigned Individual Tax Identification Number (ITIN). Until such time that you furnish an ITIN, the City of New York may be required to withhold 31% of payments. To obtain IRS Forms W-7 and W-8, call (800) 829-3676.

**Foreign Corporations or Partnerships:** IRS Form W-8 certifies your foreign status and exempts you from United States information return reporting or backup withholding rules. In order to do business with the City of New York, you must submit Form W-8 and Substitute Form W-9. To obtain IRS Form W-8, call (800) 829-3676.

**Part II: Taxpayer Identification Number**

Please enter your nine digit Taxpayer Identification Number (Social Security Number, Employer Identification Number, or Individual Taxpayer Identification Number). DO NOT USE DASHES.

**Part III: 1099 Administrative Address and Remittance Address**

1. Primary 1099 Address indicates the location where your 1099 tax information should be delivered. Please contact your local postal service if you are uncertain about your nine-digit zip code.

GIVE FORM TO  
REQUESTING  
AGENCY

**SUBSTITUTE FORM W-9  
REQUEST FOR TAXPAYER  
IDENTIFICATION NUMBER & CERTIFICATION**

**DO NOT SEND  
FORM TO  
IRS**

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"/> Individual/Sole Proprietor <input type="checkbox"/> Partnership <input type="checkbox"/> Joint Venture <input type="checkbox"/> Other (specify): _____			
4. Taxpayer Identification Type (check appropriate box): <input type="checkbox"/> Employer ID Number (EIN) <input type="checkbox"/> Social Security Number <input type="checkbox"/> Other (specify): _____			

<b>Part II: Taxpayer Identification Number (TIN)</b>	Enter your TIN here: <i>DO NOT USE DASHES</i>								
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**Part III: 1099 Administrative and Remittance Address**

1. Primary 1099 Address  
Number, Street, and Apartment or Suite Number

City, State, and Nine Digit Zip Code

**Part IV: Exemption from Backup Withholding**

For payees exempt from Backup Withholding, write "Exempt" below. Valid explanation required for exemption. See instructions.

**Part V: Certification**

Under penalties of perjury, I certify that:  
The number shown on this form is my correct taxpayer identification number, or I am waiting for a number to be issued to me.

**Sign Here** \_\_\_\_\_  
Signature Date

**Preparer's Name and Phone Number (please print)**

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

**FOR SUBMITTING AGENCY USE ONLY**

Submitting Agency Code: \_\_\_\_\_ Submitting Agency Name: \_\_\_\_\_  
Contact Person: \_\_\_\_\_ Telephone Number: (\_\_\_\_) \_\_\_\_\_  
Please enter assigned Payee/Vendor Code. If Payee/Vendor Code is not accessible, Comptroller's Office will enter code.

Corrected W-9  
Agencies must submit completed W-9 to:  
New York City Office of the Comptroller  
1 Centre Street, Room 828, New York, NY 10007. Fax Number: (212) 669-\_\_\_\_\_