



W-9 Guide

September 1, 2021

What is a W-9 Form?

A W-9 form is an official tax form used by the Internal Revenue Service (IRS) for employers or individuals to verify name, address, and tax identification number or social security number. This information is used to generate a 1099 tax form for reporting non-employment income, which is required for tax filing by the IRS.

The Early Learning Division (ELD) will use the information provided on your W-9 to issue a grant agreement to you and establish your child care as a vendor receiving payments in our system. Your W-9 information submitted to ELD must match IRS records. Incorrect information in your W-9 will delay your grant agreement and payment processing.

What if I need additional assistance completing the W-9 form?

Please refer to the IRS instructions at <https://www.irs.gov/pub/irs-pdf/fw9.pdf#page=3> or video tutorial <https://www.irsvideos.gov/Individual/Resources/HowToCompleteFormW-9>, if you have additional questions.

How do I complete Line 1 and Line 2 of a W-9 Form?

You should use the name you use for tax purposes in Line 1 of the W-9. The name information in Line 1 must match the Social Security or Employer Identification number information on file with the IRS. Line 2 information is for businesses that use other than their business name to identify services they offer.

If you entered a business name in your W-9, the law requires people doing business in Oregon under a business name to register with Oregon Secretary of State (SOS) Corporation Division. For more information on business registration, please visit <https://sos.oregon.gov/business/Pages/faq.aspx> or contact SOS at 503.986.2200 or corporation.division@oregon.gov.

Should I list my Social Security Number or Employer Identification Number in PART I: Taxpayer Identification Number (TIN)?

You should use the same number you use for tax purposes. The TIN information must match the name or business information on file with the IRS.

What will happen if I do not submit a W-9?

The ELD is unable to distribute Grant Funds without a W-9 form on file.

How do I submit a W-9 form?

Upon approval of your submitted application, you will receive a notification email from ELD, which will include the [link for the W-9 form](#). The link will take you to DocuSign to complete the W-9 form in a secure platform.

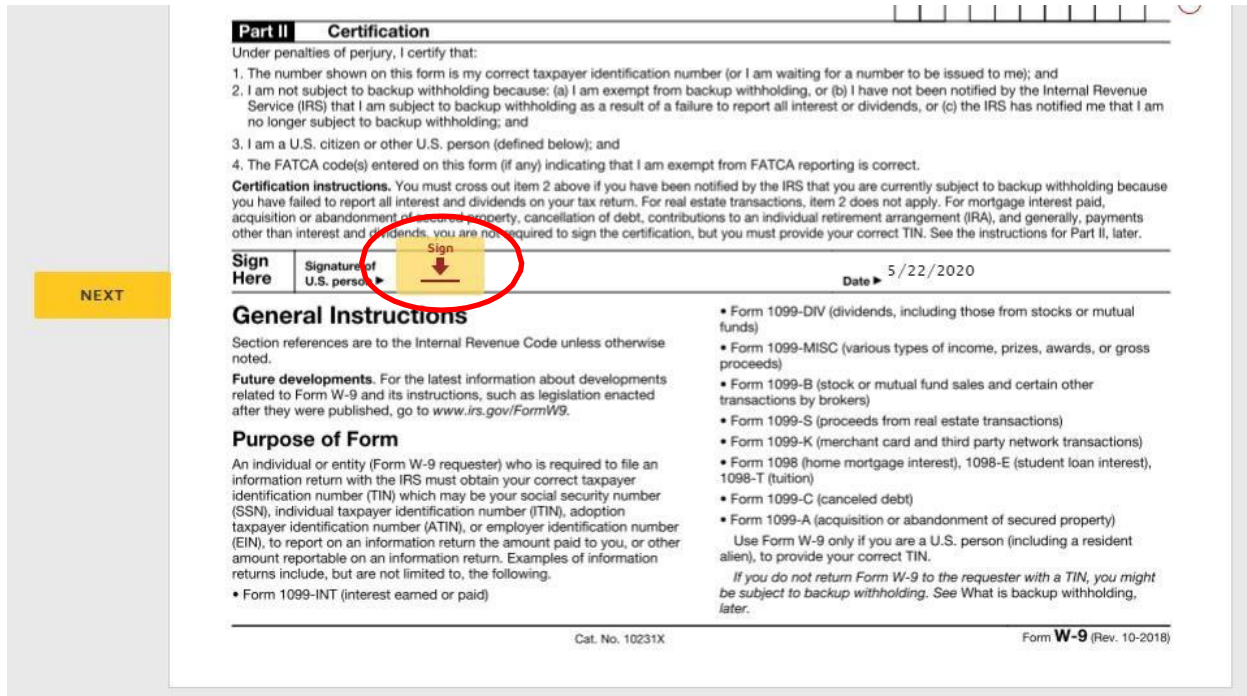
Follow these instructions on how to complete the W-9 in DocuSign.

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Step 1: Select the [W-9 link](#) to launch DocuSign. Click “Next” button to navigate required fields step-by-step and to move to the next page.

The image shows a DocuSign envelope for a W-9 form titled "Request for Taxpayer Identification Number and Certification". The form is from the Department of the Treasury, dated October 2016. It includes a "Required" section for the requester's name and a "Part I" section for the Taxpayer Identification Number (TIN). A yellow oval highlights a "NEXT" button on the left side of the form. A red oval highlights the "Social security number" and "Employer identification number" input fields in the "Part I" section. The form also includes instructions for filling out the TIN and a note about FATCA reporting.

Step 2: Click "Sign" and enter your name in the dialogue box to create electronic signature.



Part II Certification
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 (IRS) 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; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here Signature of U.S. person **Sign** Date 5/22/2020

General Instructions
Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

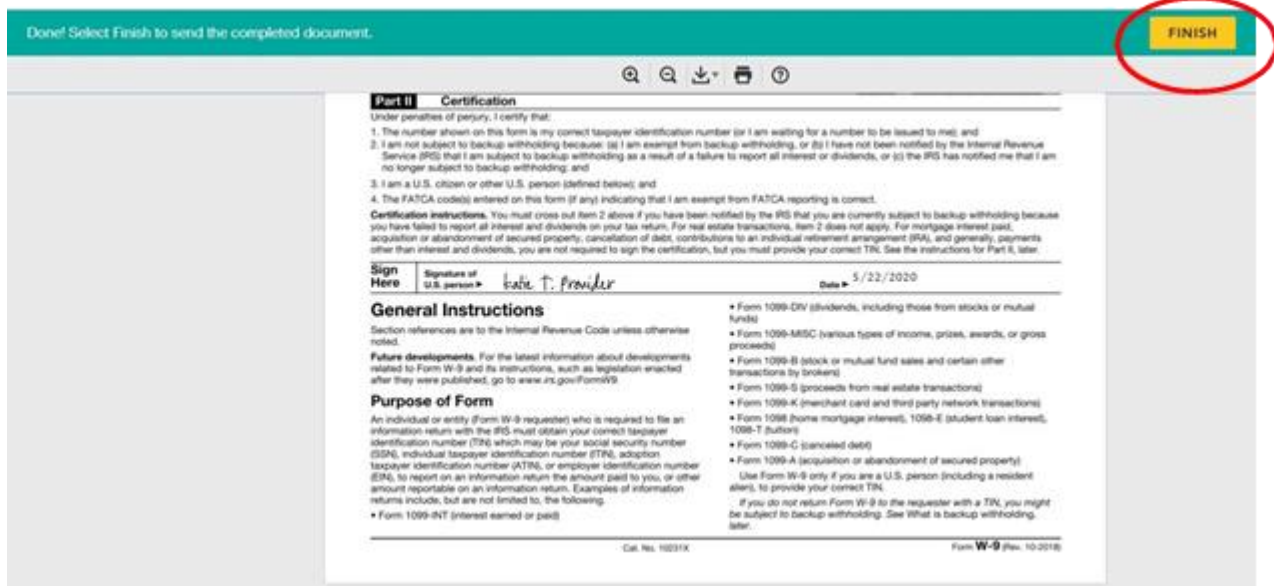
Purpose of Form
An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)
Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.
If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

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Step 3: Click "Finish" to submit your W-9 to ELD.



Done! Select Finish to send the completed document.

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Sign Here Signature of U.S. person *Estel T. Fowler* Date 5/22/2020

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Can I submit my W-9 by email?

No. W-9 forms cannot be accepted via email. DocuSign provides a secure platform for submission of a W-9 form.

Who do I contact if I need to update the information on my existing W-9?

If there has been a change in name, business name, address, social security number, or employer identification number (EIN), you may need to submit a new W-9.

Please contact the Special Grants Team at ECCgrants@state.or.us or 971-707-2029 (8 a.m. to 5 p.m. Monday through Friday).