LOYOLA UNIVERSITY CHICAGO
ACCOUNTS PAYABLE AND PROCUREMENT SERVICES
SUBSTITUTE W-9 TAX IDENTIFICATION FORM INSTRUCTIONS

Last Updated: March 21, 2017

OVERVIEW

Effective January 1, 2016: LUC is asking all new vendors and payees to complete a Vendor Information and Substitute W-9 Form. This comprehensive form provides all of the common elements of the basic IRS Form W-9 while also providing important demographical information for each vendor or payee. Accounts Payable and Procurement Services will use the collected information during the onboarding process by building a comprehensive profile in the Lawson system. We are required in many instances to report on a variety of activities and the details of this new questionnaire will afford us the ability to adequately report such information to federal, state and local agencies where required by law. This new form will replace the standard issue IRS form as well as the previously available Loyola Vendor Maintenance Form. All collected forms will be securely stored and will not be shared with any entity outside of the source department unless required by law.

We do not recommend that you save the form on your desktop as changes may be made from time to time. Alternatively, you may consider saving a link to the form via a shortcut on your desktop. Vendors may elect to complete the form manually and return to us via fax, e-mail or regular mail at the following: Return completed forms to Loyola University Chicago; Accounts Payable Department, 820 North Michigan Avenue, Suite 603, Chicago, Illinois 60611; Fax: 312-915-8736 or e-mail at apvendormaint@luc.edu.

Please be advised that the form attached is a substitute W-9 Form. If the organization completing the form is a foreign entity, they must also provide the appropriate Form W-8 in addition to this form. Form W-8 can be found on the IRS website at: http://www.irs.gov/uac/Form-W-8BEN,-Certificate-of-Foreign-Status-of-Beneficial-Owner-for-United-States-Tax-Withholding.

We appreciate your continued efforts to achieve consistency and compliance across the University.

FORM PURPOSE

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.

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? below.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See What is FATCA reporting? for further information.

Definition of a U.S. person: For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships: Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any
foreign partners’ share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States:

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust;
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person: If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien: Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a “saving clause.” Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Backup Withholding: Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called “backup withholding.” Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return. Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

What is FATCA reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no
longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantors of a grantor trust dies.

**Penalties**

- **Failure to furnish TIN:** If you fail to furnish your correct TIN to a requester, you are subject to a penalty of $50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.
- **Civil penalty for false information with respect to withholding:** If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a $500 penalty.
- **Criminal penalty for falsifying information:** Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.
- **Misuse of TINs:** If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

**SPECIFIC INSTRUCTIONS**

1. **NAME:** You must enter one of the following on this line; do not leave this line blank. The name should match the name on your tax return.

   If this Form W-9 is for a joint account, list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9.

   - **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name. **Note. ITIN applicant:** Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.
   - **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or “doing business as” (DBA) name on line 2.
   - **Partnership, LLC that is not a single-member LLC, C Corporation, or S Corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.
   - **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.
   - **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a “disregarded entity.” See Regulations section 301.7701-2(c)(2)(ii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, “Business name/disregarded entity name.” If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

2. **WEBSITE (URL):** Provide your entity or business web address.

3. **BUSINESS/PARENT NAME/ DISREGARDED ENTITY NAME:** If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on this line.

4. **ADDRESS, CITY, STATE AND ZIP CODE:** Provide your corporate business address information on these lines.

5. **TAXPAYER IDENTIFICATION NUMBER (TIN):** Check the appropriate TIN Type (i.e., Employer Identification Number or Social Security Number) and then enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see How to get a TIN below.

   If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

   If you are a single-member LLC that is disregarded as an entity separate from its owner (see Limited Liability Company (LLC) on this page), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

   **Note.** See the chart below for further clarification of name and TIN combinations.
How to get a TIN: If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write “Applied For” in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Entering “Applied For” means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

<table>
<thead>
<tr>
<th>WHAT NAME AND NUMBER TO GIVE TO THE REQUESTER</th>
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<tbody>
<tr>
<td>For this type of account:</td>
</tr>
<tr>
<td>1. Individual</td>
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<tr>
<td>2. Two or more individuals (joint account)</td>
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<tr>
<td>3. Custodian account of a minor (Uniform Gift to Minors Act)</td>
</tr>
<tr>
<td>a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law</td>
</tr>
<tr>
<td>6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(ii)(A))</td>
</tr>
<tr>
<td>For this type of account:</td>
</tr>
<tr>
<td>7. Disregarded entity not owned by an individual</td>
</tr>
<tr>
<td>8. A valid trust, estate, or pension trust</td>
</tr>
<tr>
<td>9. Corporation or LLC electing corporate status on Form 8832 or Form 2553</td>
</tr>
<tr>
<td>10. Association, club, religious, charitable, educational, or other tax-exempt organization</td>
</tr>
<tr>
<td>11. Partnership or multi-member LLC</td>
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<tr>
<td>12. A broker or registered nominee</td>
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<tr>
<td>13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments</td>
</tr>
<tr>
<td>14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(ii)(B))</td>
</tr>
<tr>
<td>Give name and SSN of:</td>
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<tr>
<td>The individual</td>
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<td>The actual owner of the account or, if combined funds, the first individual on the account:</td>
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<tr>
<td>The minor.</td>
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<tr>
<td>The grantor-trustee.</td>
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<tr>
<td>The actual owner.</td>
</tr>
<tr>
<td>The owner.</td>
</tr>
<tr>
<td>The grantor*</td>
</tr>
<tr>
<td>Give name and EIN of:</td>
</tr>
<tr>
<td>The owner.</td>
</tr>
<tr>
<td>Legal entity.</td>
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<tr>
<td>The corporation</td>
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<tr>
<td>The organization</td>
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<tr>
<td>The partnership</td>
</tr>
<tr>
<td>The broker or nominee</td>
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<tr>
<td>The public entity</td>
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<tr>
<td>The trust</td>
</tr>
</tbody>
</table>

6. FEDERAL TAX CLASSIFICATION: Check the appropriate box in this line for the U.S. federal tax classification of the person or entity.

Foreign Alien or Entity: If you check this box you will also need to complete and provide Form W-8 which can be found on the IRS website at: http://www.irs.gov/uac/Form-W-8BEN,-Certificate-of-Foreign-Status-of-Beneficial-Owner-for-United-States-Tax-Withholding.

Limited Liability Company (LLC): If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the “Limited Liability Company” box and enter “P” in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the “Limited Liability Company” box and in the space provided enter “C” for C corporation or “S” for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the “Limited Liability Company” box; instead check the first box in line 3 “Individual/sole proprietor or single-member LLC.”

7. EXEMPTIONS: If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in line 4 any code(s) that may apply to you.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys’ fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space provided.
1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
2. The United States or any of its agencies or instrumentalities
3. A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities
5. A corporation

**IF the payment is for . . .** | **THEN the payment is exempt for . . .**
--- | ---
Interest and dividend payments | All exempt payees except for 7
Broker transactions | Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of non-covered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends | Exempt payees 1 through 4
Payments over $600 required to be reported and direct sales over $5,000 | Generally, exempt payees 1 through 52
Payments made in settlement of payment card or third party network transactions | Exempt payees 1 through 4

6. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
7. A futures commission merchant registered with the Commodity Futures Trading Commission
8. A real estate investment trust
9. An entity registered at all times during the tax year under the Investment Company Act of 1940
10. A common trust fund operated by a bank under section 584(a)
11. A financial institution
12. A middleman known in the investment community as a nominee or custodian
13. A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

**Exemption from FATCA reporting code:** The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with “Not Applicable” (or any similar indication) written or printed on the line for a FATCA exemption code.

A. An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)
B. The United States or any of its agencies or instrumentalities
C. A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
D. A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)
E. A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)
F. A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state
G. A real estate investment trust
H. A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940
I. A common trust fund as defined in section 584(a)
J. A bank as defined in section 581
K. A broker
L. A trust exempt from tax under section 664 or described in section 4947(a)(1)
M. A tax exempt trust under a section 403(b) plan or section 457(g) plan

**Note:** You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

8. **ACH INFORMATION:** Please provide your Automated Clearing House (ACH) information for payment receipt. This methodology is a direct deposit of funds from LUC to your entity. Should you elect to use this methodology, please complete the Bank/Institution Name, Bank Identification Number and Routing Number for
which LUC will use to deposit your payments.

9. **CONTACT INFORMATION:** Please provide your contact information for the following (where practical and practicable):
   - Principal Account Contact
   - Sales Representative
   - Customer Service and Support
   - Accounts Receivable and Credit
   - Purchase Order Fulfillment

10. **NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM (NAICS #):** Provide your entity NAICS #. The North American Industry Classification System is the standard used by Federal statistical agencies in classifying business establishments for the purpose of collecting, analyzing, and publishing statistical data related to the U.S. business economy.

NAICS was developed under the auspices of the Office of Management and Budget (OMB), and adopted in 1997 to replace the Standard Industrial Classification (SIC) system. It was developed jointly by the U.S. Economic Classification Policy Committee (ECPC), Statistics Canada, and Mexico's Instituto Nacional de Estadística y Geografía. It links to non-federal Web sites does not imply endorsement of any particular product, company, or content., to allow for a high level of comparability in business statistics among the North American countries. For more information relating to NAICS Classification, please visit [http://www.census.gov/eos/www/naics/](http://www.census.gov/eos/www/naics/).

11. **DUN & BRADSTREET NUMBER:** Please provide your Dun and Bradstreet Number if available/applicable

12. **CERTIFICATION**

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, or 5 below indicate otherwise.

For a joint account, only the person who’s TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see **Exempt payee code** earlier.

**Signature requirements:** Complete the certification as indicated in items 1 through 5 below.

1. **Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.** You must give your correct TIN, but you do not have to sign the certification.

2. **Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. **Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.

4. **Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. “Other payments” include payments made in the course of the requester’s trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. **Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.