



The University of Texas at Arlington
Payee Information Form
 (Substitute W-9)

Form 1-9
 Rev. 04/07/2010

To be completed by Individuals (non-employees) being paid for independent personal services.

NAME: _____ SSN or ITIN: _____

A. Citizenship Status: I attest, under penalties of perjury, that I am (check one of the following):

1. A citizen or national of the United States (attach a copy of a government issued photo ID or SSN card)
2. A Nonresident Alien (Complete B. below and attach a copy of I-94 card and passport)
3. A Lawful Permanent Resident (attach a copy of a government issued photo ID or SSN card)

B. Nonresident Alien Information - *If you do not have a SSN or ITIN, check here*

Citizen of: _____ Date of Entry to the U.S.: _____
 Permanent Resident of: _____ Date of Exit from the U.S.: _____
 Foreign Address: _____ Immigration Status: _____

Payments to Nonresidents are generally subject to 30% income tax withholding. Tax treaty exemptions may be available if Payee has a SSN or ITIN.

Payee must complete the GLACIER tax program with Payroll Services prior to payment to apply a treaty exemption.

[Contact Payroll Services for details](#)

NAME: _____

PHONE: _____

PERMANENT ADDRESS:

 Street

 City, Province or State, Postal Code and Country

For Payees exempt from backup withholding, check "Exempt" below. (See Claiming Exemption under Backup Withholding on IRS Explanations page)
 Exempt

EMAIL ADDRESS:

UTA Department Contact: _____

UTA Department Phone: _____

Under penalties of perjury, I certify that the information provided on this form is, to the best of my knowledge, true, correct, and complete.

PAYEE SIGNATURE: _____

DATE: _____

Warning: Failure to provide the correct name and number combination may result in payment being subject to 28% backup withholding. (See Taxpayer Name and Number on the IRS Explanation page.)

All Payees must attach a copy of a government issued photo ID (driver's license, passport, etc.) or SSN card. Nonresident alien Payees must also attach a copy of I-94 card and passport.

Send completed form via US Mail or Campus Mail to: UT Arlington Payroll Services, Box 19130, Arlington, TX 76019

IRS EXPLANATIONS

Purpose of Form - An organization who is required to file an information return with the IRS must obtain your correct Taxpayer Identification Number (TIN) to report income paid to you. The TIN is either the Social Security Number (SSN), Individual Tax Identification Number (ITIN), or the Employee Identification Number (EIN) of the payee. Nonresident alien information must be obtained to determine the payee's tax status for compliance with IRS withholding and reporting requirement. The additional information for other payee types is needed to satisfy State of Texas requirements for establishing vendor records.

Taxpayer Name and Number Specific Instructions:

To prevent payments from being subject to backup withholding, you must provide a correct TIN. A TIN is considered incorrect if the name and TIN combination does not match or cannot be found on IRS or Social Security Administration (SSA) records.

Name - If you are an **individual**, you must generally provide the name shown on your social security card. However, if you have changed your last name, for instance, due to marriage, without informing the Social Security Administration of the name change, please enter your first name, the last name shown on your social security card, and your new last name.

If you are a **sole proprietor**, you must furnish your **individual** name and your SSN. You may also enter your business name or "doing business as" name on the business name line. The SSN will be used for your vendor record with UTA. If you prefer the use of your EIN for any required tax reporting, enter that number *also*. Enter your name(s) as shown on your social security card and/or as it was used to apply for your EIN on Form SS-4.

What Name and Number to Give the Requestor

Type of Payee	Name to Use	SSN/EIN
1. Individual	Individual	SSN
2. Sole Proprietor	Owner	SSN or both
3. Partnership	Partnership	EIN
4. Corporation	Corporation	EIN
5. Other Entity	Organization	EIN

Nonresident Alien Individual

For income tax purposes, "nonresident alien individual" means an individual who is neither a U.S. citizen nor resident. Generally, an alien is considered to be a U.S. resident if:

The individual was a lawful permanent resident of the United States at any time during the calendar year, that is, the alien held an immigrant visa (a "green card"), or

The individual was physically present in the United States on:

- (1) at least 31 days - during the calendar year, and
 - (2) 183 days or more during the current year and the 2 preceding calendar years (counting all the days of physical presence in the current year, one-third the number of days of presence in the first preceding year, and only one-sixth of the number of days in the second preceding year).
- See **Pub. 519**, U.S. Tax Guide for Aliens, for more information on resident and nonresident alien status.
- Visa Status** - Immigration regulations regarding employment eligibility of nonimmigrants are complex. Contact the UTA International Office for preliminary information regarding visa types that permit payment for services.

Withholding - Foreign persons are required to have a TIN.

Non-employee payments to nonresident aliens are subject to 30% tax withholding unless a tax treaty with their country entitles them to either a lower rate or exemption. To claim any available treaty benefits, the recipient must file IRS form 8233 with the payer. A SSN or ITIN is required to file this form.

Backup Withholding

What is Backup Withholding? - Persons making certain payments to you after 1992 are required to withhold and pay to the IRS 28% of such payments under certain conditions. This is called "backup withholding." Payments that could be subject to backup withholding include rents, royalties, nonemployee compensation, and payments for medical and health care services. Reportable payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requestor, or
2. The IRS notifies the requestor that you furnished an incorrect TIN.

Payees and Payments Exempt from Backup Withholding - Certain payees and payments are exempt from backup withholding and information reporting.

The following is a list of payees exempt from backup withholding and for which no information reporting is required. Payments subject to reporting under Internal Revenue Code (IRC) sections 6041 and 6041A are generally exempt from backup withholding only if made to payees described in items (1) through (7), except a corporation that provides medical and health care services or bills and collects payments for such services is not

exempt from backup withholding or information reporting.

- (1) A corporation,
- (2) An organization exempt from tax under section 501(a), or an IRA, or a custodial account under section 403(b)(7).
- (3) The United States or any of its agencies or instrumentalities.
- (4) A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities.
- (5) A foreign government or any of its political subdivisions, agencies, or instrumentalities.
- (6) An international organization or any of its agencies or instrumentalities.
- (7) A foreign central bank of issue.

Claiming exemption - If you are exempt from backup withholding, you should complete this form to avoid possible erroneous backup withholding. Enter your correct TIN in the appropriate sections, and check "EXEMPT" in the block in Section IV.

Privacy Act Notice

IRC section 6109 requires you to furnish your correct TIN to persons who must file information returns with the IRS to report certain payments. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 28% of certain taxable payments to a payee who does not furnish a TIN to a payer. Certain penalties may also apply.

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.

Historically Underutilized Businesses (HUB)

The State of Texas is encouraging state agencies to utilize these businesses. You or your firm qualifies if 51% owned by a person or persons who have been historically underutilized because of their identification as a member of certain groups: Black Americans, Hispanic Americans, Asian-Pacific Americans, Native Americans, or Woman-any ethnicity. To obtain a certification form, contact the UTA Purchasing Office at 272-3096.