



### **How do I obtain a W-9?**

In order to obtain a W-9, visit the IRS website <http://www.irs.gov> and visit the Forms & Pubs section. Click on the link "W-9" and the form should appear. Complete it using your chapter information and EIN number (which your treasurer should have).

### **How do I know when to use a W-9?**

Per IRS.gov:

Use Form W-9 to request the taxpayer identification number (TIN) of a U.S. person (including a resident alien) and to request certain certifications and claims for exemption. (See Purpose of Form on Form W-9.) Withholding agents may require signed Forms W-9 from U.S. exempt recipients to overcome any presumptions of foreign status. For federal purposes, a U.S. person includes but is not limited to:

- \* 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,
- \* Any estate (other than a foreign estate), or
- \* A domestic trust (as defined in Regulations section 301.7701-7).

A partnership may require a signed Form W-9 from its U.S. partners to overcome any presumptions of foreign status and to avoid withholding on the partner's allocable share of the partnership's effectively connected income. For more information, see Regulations section 1.1446-1.

Advise foreign persons to use the appropriate

Form W-8. See Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities, for more information and a list of the W-8 forms.

Also, a nonresident alien individual may, under certain circumstances, claim treaty benefits on scholarships and fellowship grant income. See Pub. 515 or Pub. 519, U.S. Tax Guide for Aliens, for more information.

### **Where can I find more information about W-9s?**

By visiting the IRS' website: <http://www.irs.gov/instructions/iw9/ar02.html>

### **Other Important Notes**

Chapters may not only need to issue a W-9 for someone for whom they are providing a service ("How do I obtain a W-9?"), but they may also need to obtain a W-9 from a vendor with whom they do business.

We are a C-Corporation which exempt most chapters from needing to send ARMA International a 1099 at the end of the year, which can be easily missed until the W-9 gets filled out.

Most, if not all, of the requests chapters get will go through their Treasurer. No one else should be issuing a W-9, or requesting one.



## Questions About W-9 For Your Chapter

It is probably a good idea to get a W-9 from everyone to whom a check is issued during the year. This file can be kept as a soft copy PDF or as a hard copy in a file, but it is important to make sure these are updated once a year. Chapters don't have to send out reminders once a year to everyone automatically, but as they start a new year, each vendor should send a current W-9. At the end of the calendar year, if there are 1099 vendors to whom we have paid \$600.00 or more during the calendar year, the chapter will need to issue a 1099 to that vendor. They can always call ARMA International for help with that.