

BASIC INSTRUCTIONS FOR FILLING OUT AN IRS W-9 FORM

LINES 1 AND 2

Put your name or business name exactly as you file your taxes. If you are paid and file taxes under your business' name, please put it exactly as it is on your tax return, and put the appropriate number in **Part I** that you use when you file. (SSN or EIN). For example:

- Individual/Sole Proprietor filing under your name, use your SSN, or EIN--however you file taxes. Put your name on Line 1 and if you use a business name, put it on Line 2.
- Single member LLC or Partnership filing under the name of the partner, use your SSN, or EIN--however you file taxes. Put your name on the first line, and business name on Line 2.
- LLC or corporation filing under the business name, please put the business name on Line 1 and leave line 2 blank. However, if you do business under a different name than the one you use for taxes, put that on Line 2.

LINE 3

Check the appropriate box in line 3 for the U.S. federal tax classification of the person or business whose name is entered on line 1.

The "individual/sole proprietor or single-member LLC" box is the appropriate box to check for:

- An individual,
- A sole proprietorship, or
- A single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.

The "limited liability company" box is the appropriate box to check for:

- An LLC treated as a partnership for U.S. federal tax purposes (check the box and enter "P" in the space provided),
- An LLC that has filed Form 8832 or 2553 to be taxed as a corporation (check the box and in the space provided enter "C" for C corporation or "S" for S corporation)

LINE 4

A business/entity may provide a number or letter code in the spaces in line 4 to indicate reason for an exemption. Individuals do not fill in line 4. The "Exempt payee code" space is for an entity that is a U.S. exempt payee. The "Exemption from FATCA reporting code" space is for a payee that is exempt from reporting required by the Foreign Account Tax Compliance Act (FATCA).

LINES 5 AND 6

The address provided in line 5 should be the main address for your business, and the one to which the requester of Form W-9 should mail your information return (1099) if you are supposed to receive one.

LINE 7

The account number would be your County vendor number, if you know it (optional). Also make sure to include what type of vendor your company is (i.e. Medical, Legal, Church, Municipality, etc).

***NOTE:** If you have questions about filling out the W-9, please contact Cahishe Snell csnell@orangeburgcounty.org or Jessica Ferris-Lionetti jferris@orangeburgcounty.org, or call 803/533-6120.