



State of Alaska  
 Department of Administration  
**Substitute Form W-9**

Questions? Email [DOA.DOF.Vendor.HelpDesk@alaska.gov](mailto:DOA.DOF.Vendor.HelpDesk@alaska.gov)

**RETURN COMPLETED FORM TO:**

Department of Administration  
 Division of Finance  
 P.O. Box 110204  
 Juneau, AK 99811-0204  
 Or FAX to: (907) 465-2169

**DO NOT send to IRS**

**Taxpayer Identification Number (TIN) Verification**

The Internal Revenue Service requires the State of Alaska to issue 1099 forms when payments to individuals, partnerships or limited liability companies for rents, services, prizes, and awards meet or exceed \$600.00 for the year. An IRS Form 1099 is not required when payments are specifically for merchandise or made to some types of corporations.

*Print or Type*

Please see attachment or reverse for complete instructions

<b>Legal Name</b> (as shown on your income tax return)	<b>State of Alaska Vendor Number</b> (if known)
<b>Business Name</b> (if different from above) (use if doing business as (DBA) or enter business name of Sole Proprietorship)	<b>Entity Designation</b> (check only one type)  Individual / Sole Proprietor Partnership General Corporation Medical Corporation Legal Corporation Limited Liability Company – Individual Limited Liability Company – Partnership Limited Liability Company – Corporation Government Entity Estate / Trust Organization Exempt from Tax - Nonprofit (under Section 501 (a)(b)(c)(d))
<b>Primary Address</b> (for 1099 form) PO Box or Number and Street, City, State, Zip + 4	
<b>Remit Address</b> (where payment should be mailed, if different from Primary Address) PO Box or Number and Street, City, State, Zip + 4	
	<b>Exemption</b> (See Instructions)  Exempt payee code (if any) Exemption from FATCA Reporting Code (if any)

**Taxpayer Identification Number (TIN) Provide Only One** (If sole proprietorship provide EIN, if applicable)

<b>Social Security Number (SSN)</b>	<b>Employer Identification Number (EIN)</b>
<b>If Change of Ownership or Entity Designation</b>	<b>Date of Change:</b>
<b>Previous Owner / Business Name</b>	<b>Previous Taxpayer Identification Number (TIN)</b>

**Certification**

*The Internal Revenue Service does not require your consent to any provision of this document other than the certifications required to avoid backup withholding.*

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number, **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. person (including a U.S. resident alien), **AND**
4. The FATCA code(s) entered on this form (if any) indicating I am exempt from FATCA reporting is correct.

<b>Printed Name</b>	<b>Printed Title</b>	<b>Telephone Number</b>
<b>Signature</b>	<b>Date</b>	<b>Email Address</b>

# Instructions for Completing Taxpayer Identification Number (TIN) Verification (Substitute W-9) -- Page 1

## Legal Name

*As registered with the Internal Revenue Service (IRS)*

- Individuals: Enter First Name MI Last Name
- Sole Proprietorships: Enter First Name MI Last Name
- LLC Single Owner: Enter owner's First Name MI Last Name
- All Others: Enter Legal Name of Business

## Business Name

- Individuals: Leave blank
- Sole Proprietorships: Enter Business Name
- LLC Single Owner: Enter LLC Business Name
- All Others: Complete only if doing business as a DBA

## Primary Address

Address where 1099 tax form should be mailed.

## Remit Address

Address where payment should be mailed. Complete only if different from primary address.

## State of Alaska Vendor Number

Your vendor number is an eight character alphanumeric code assigned to your company in the State of Alaska's accounting system. You may contact us at the email address listed on the form if you do not know your vendor number.

## Entity Designation

Check *ONE* box which describes the type of business entity.

## Taxpayer Identification Number

**LIST ONLY ONE:** Social Security Number OR Employer Identification Number. See **"What Name and Number to Give the Requester"** at right.

If you do not have a TIN, apply for one immediately. Individuals use federal form SS-05 which can be obtained from the Social Security Administration. Businesses and all other entities use federal form SS-04 which can be obtained from the Internal Revenue Service.

## Change of Ownership or Entity Designation

This information is requested to allow taxable income to be reported correctly for both the new and old entities.

## Certification

You must cross out item 2 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.

## Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to furnish your correct TIN to persons who must file information

returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, or contributions you made to an IRA. 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 24% of taxable interest, dividend, and certain other payments to a payee who does not furnish a TIN to a payer. Certain penalties may also apply.

### **What Name and Number to Give the Requester**

<b>For this type of account:</b>	<b>Give name and SSN of:</b>
Individual	The individual
Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
Sole proprietorship or Single-Owner LLC	The owner <sup>1</sup>
<b>For this type of account:</b>	<b>Give name and EIN of:</b>
Sole Proprietorship or Single-Owner LLC	The owner <sup>3</sup>
A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
Corporation or LLC electing corporate status on Form 8832	The corporation
Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
Partnership or multi-member LLC	The partnership
A broker or registered nominee	The broker or nominee
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	The public entity

<sup>1</sup> List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> **You must show your individual name**, but you may also enter your business or "DBA" name. You may use either your SSN or EIN (if you have one).

<sup>4</sup> List first and circle the name of the legal trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.)

**Note:** If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

# Instructions for Completing Taxpayer Identification Number (TIN) Verification (Substitute W-9) -- Page 2

## Exemptions

If you are exempt from backup withholding and/or Foreign Account Tax Compliance Act (FATCA) reporting, enter in the Exemptions box any code(s) that may apply to you. See **Exempt payee code** and **Exemption from FATCA reporting code** below.

### Exempt payee code

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends. Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.

**Note.** If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following codes identify payees that are exempt from backup withholding:

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 possession of the United States, or any of their political subdivisions or instrumentalities
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities
5. A corporation
6. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States
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

### 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. 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 possession of the United States, 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 Reg. 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 Reg. 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