State of Montana
Department of Administration
SW9 (4/2009)

State Accounting Division
PO Box 200102
125 North Roberts Street
Mitchell Bldg – Room 255
Helena, MT 59620
Phone: 406-444-3092
Send faxes to: 406-444-2812

Substitute **W-9**

DO NOT send to IRS

Taxpayer Identification Number (TIN) Verification

Print or Type
Please see attachment or reverse for complete instructions.

Legal Name
(as entered with IRS) If Sole Proprietorship, enter your Last, First, MI

Trade Name
If doing business as (DBA) or enter business name of Sole Proprietorship

Primary Address (for 1099 form)
PO Box or Number and Street, City, State, ZIP + 4

Remit Address (where payment should be mailed, if different from Primary Address) PO Box or Number and Street, City, State, ZIP + 4

Entity Designation (check only one type)

- ☐ Corporation
  - ☐ S-Corp ☐ C-Corp
  - Do you provide medical services?
  - ☐ Yes ☐ No
- ☐ Individual
- ☐ Sole Proprietorship
- ☐ Partnership
  - ☐ General ☐ Limited
  - ☐ LLC (for federal tax purposes taxed as)
    - ☐ S-Corp ☐ C-Corp
- ☐ Estate/Trust
- ☐ Other Groups of Individuals
- ☐ Organization Exempt from Tax (under Section 501 (a)(b)(c)(d)(e))
- ☐ Government Entity

Exempt from Backup Withholding

☐ Yes ☐ No

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

Social Security Number	Federal Employer Identification No

Certification

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.
3. I am a U.S. person (including a US resident alien).

Printed Name	Printed Title	Telephone Number

Signature	Date

Optional Direct Deposit Information (used at agency discretion) (all fields required to receive electronic payments) (Must Include a Voided Check, No Direct Deposit Slips Accepted)

Your Bank Account Number	☐ Checking ☐ Savings	Name on Bank Account	Bank Routing No. (ABA)

THIS IS A:

☐ New Direct Deposit ☐ Change of Existing ☐ Additional Direct Deposit ☐ Email Change Only

Email Address (Please make this LEGIBLE)

If you provide bank information and an email address, we will send a message notifying you when an electronic payment is issued. We will **NOT** share your email address with anyone or use it for any other purpose than communicating information about your electronic payments to you. **If you have questions about completing this form, please call the Warrant Writer Unit at 406-444-3092.**

Instructions for Completing Taxpayer Identification Number Verification (Substitute W-9)

Legal Name As entered with IRS

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

Trade 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 D/B/A

Primary Address

Address where 1099 should be mailed.

Remit Address

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

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.

Certification

You must cross out item 2 above 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 28% 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

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual no the account [1]
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor [2]
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee [1]
b. So-called trust account that is not a legal or valid trust under state law	The actual owner [1]
5. Sole proprietorship or Single-Owner LLC	The owner [3]
For this type of account:	**Give name and EIN of:**
6. Sole Proprietorship or Single-Owner LLC	The owner [3]
7. A valid trust, estate, or pension trust	Legal entity [4]
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. 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

[1] 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.
[2] Circle the minor's name and furnish the minor's SSN.
[3] **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).
[4] 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.

Taxpayer Identification Request

In order for the State of Montana to comply with the Internal Revenue Service regulations, this letter is to request that you complete the enclosed Substitute Form W-9. Failure to provide this information may result in delayed payments or backup withholding. This request is being made at the direction of the Montana Department of Administration, State Accounting Division, in order that the State may update its vendor file with the most current information.

Please return or FAX the Substitute Form W-9 even if you are exempt from backup withholding within (10) days of receipt. Please make sure that the form is complete and correct. **Failure to respond in a timely manner may subject you to a 28% withholding on each payment, or require the State to withhold payment of outstanding invoices until this information is received per Internal Revenue Code 3406(a).**

We are required to inform you that failure to provide the correct Taxpayer Identification Number (TIN) / Name combination may subject you to a $50 penalty assessed by the Internal Revenue Service under Section 6723 of the Internal Revenue Code.

Only the individual's name to which the Social Security Number was assigned should be entered on the first line.

The name of a partnership, corporation, club, or other entity, must be entered on the first line exactly as it was registered with the IRS when the Employer Identification Number was assigned.

DO NOT submit your name with a Tax Identification Number that was not assigned to your name. For example, a doctor MUST NOT submit his or her name with the Tax Identification Number of a clinic he or she is associated with.

Thank you for your cooperation in providing us with this information. Please return the completed form to:

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