

Request for Taxpayer Identification Number and Certification

**Give Form to the
 requester. Do not
 send to the IRS.**

▶ Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type.	See Specific Instructions on page 3.	<p>1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.</p> <hr/> <p>2 Business name/disregarded entity name, if different from above</p> <hr/> <p>3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.</p> <p><input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate</p> <p><input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____</p> <p>Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.</p> <p><input type="checkbox"/> Other (see instructions) ▶ _____</p>	<p>4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):</p> <p>Exempt payee code (if any) _____</p> <p>Exemption from FATCA reporting code (if any) _____</p> <p style="font-size: small;">(Applies to accounts maintained outside the U.S.)</p>
		<p>5 Address (number, street, and apt. or suite no.) See instructions.</p> <hr/> <p>6 City, state, and ZIP code</p> <hr/> <p>7 List account number(s) here (optional)</p> <hr/>	<p>Requester's name and address (optional)</p> <hr/>

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number																							
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Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); 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. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. 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. See the instructions for Part II, later.

Sign Here	Signature of U.S. person ▶	Date ▶
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

New Vendor Supplemental Document

(to be completed by engaging department and must be submitted with W9)

Vendor Name: _____

QUESTION	ANSWER: YES	ANSWER: NO
1. Is the vendor an individual or a sole proprietorship being paid for performing a service?	<input type="checkbox"/> Go to next question	<input type="checkbox"/> Complete W9 <input type="checkbox"/> Submit to AP (If this is for a purchase of a product from an employee, contact the Accounting Manager for further clarification.)
2. Has the individual been active on the MCAD payroll within the last 12 months?	<input type="checkbox"/> Work with HR/PR	<input type="checkbox"/> Go to next question
3. Does the individual have a developed and ongoing relationship with MCAD?	<input type="checkbox"/> How many times in the past year has the individual worked with MCAD? _____	<input type="checkbox"/> Go to next question
4. Is the individual required to receive direct training from MCAD?	<input type="checkbox"/> What does this training entail? Can the services be rendered without this training? _____	<input type="checkbox"/> Go to next question
5. Is the individual required to comply with direct instruction from MCAD?	<input type="checkbox"/> What is required of the individual to perform their duties? _____	<input type="checkbox"/> Go to next question
6. Are the services performed by the individual similar to the job duties of current MCAD employees?	<input type="checkbox"/> Which services are overlapping with employee duties? Are these duties that will be filled by an employee at a future date? _____	<input type="checkbox"/> Go to next question
7. Does the individual have freedom to hire others to complete the agreed services?	<input type="checkbox"/> Go to next question	<input type="checkbox"/> Why are they the only one allowed to complete these services? _____
8. Does the individual perform similar services for other organizations?	<input type="checkbox"/> Name at least one other client/organization receiving these services. _____	<input type="checkbox"/> Go to next question

<p>9. Are the individual's business expenses reimbursed by MCAD?</p>	<p><input type="checkbox"/> Directly reimbursing an individual suggests an employee/employer relationship. Why are these items not included on the payment.</p> <p>_____</p>	<p><input type="checkbox"/> Go to next question</p>
<p>10. Does the individual have a financial liability if they do not complete the agreed work?</p>	<p><input type="checkbox"/> Go to next question</p>	<p><input type="checkbox"/> What are the consequences for the individual if they do not complete the agreed work?</p> <p>_____</p>
<p>11. Is the individual being paid by specific time intervals such as an hourly wage?</p>	<p><input type="checkbox"/> Work with HR/PR. An hourly wage suggests an employer and employee relationship and must be paid as such.</p>	<p><input type="checkbox"/> Go to next question</p>
<p>12. Is MCAD furnishing the tools and materials necessary to complete the duties?</p>	<p><input type="checkbox"/> What are the required materials and can the services be rendered without these materials?</p> <p>_____</p>	<p><input type="checkbox"/> Go to next question</p>
<p>13. Does MCAD have a contract or written agreement in hand that defines right of discharge, service expectations and manner of payment?</p>	<p><input type="checkbox"/> Please submit payment for individual to AP. Include a copy of the written agreement.</p>	<p><input type="checkbox"/> Explain the services and payment fulfillment requirements. Provide a copy of the agreement documentation with the individual.</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>

Include any other details you feel would be helpful in the classification: