Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

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

Give form to the requester. Do not send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See ***Specific Instructions*** on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

2 Business name/disregarded entity name, if different from above.

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . .

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☐ Other (see instructions)

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . ☐

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained outside the United States.)

5 Address (number, street, and apt. or suite no.). See instructions.

Requester's name and address (optional)

6 City, state, and ZIP code

7 List account number(s) here (optional)

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. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			–		–				

or

Employer identification number

		–							

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**

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*.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

Supplier Information Form and W-9

Non-US tax resident individuals and entities and USG employees and students cannot use this process for vendor registration.
Foreign vendors must complete the IRS W-8BEN form and the Foreign Vendor Profile Form.
http://www.irs.gov/pub/irs-pdf/fw8ben.pdf
Employees and students should contact the HR office at their institution.

Do Not Send This Form to IRS

Instructions:

1. Complete pages 1-3 of this form electronically. If you prefer to complete the form by hand, please print legibly in **black ink** and **clearly distinguish numbers**.
   Note: Omissions of requested information on this form may result in delayed registration and/or payment.
2. Print and sign form.
3. Submit the form to your institution contact.

Email Submissions are not accepted.

Section 1 – Requesting Institution Information

USG Institution:	GORDON STATE COLLEGE	**Contact Person and Phone #:**	Cindy McCard 678-359-5054

Section 2 – Supplier Information

Transaction Type ☐ **New** ☐ **Update/Change** **Supplier #:** **Institution Provides*

To request a **new** supplier account, please provide **all** requested information **Section 2a – New Supplier** and **Section 3 Financial Information**.

To request a **change to an existing** supplier account, both **Old/Prior** and **New** information for change(s) in **Section 2b – Update/Change Existing Supplier** and **Section 3 Financial Information** is required to process the request.

Section 2a – New Supplier

Legal Name: *(Name Used On Tax Filing)*					
Contact Name: **Required*					
Purchase Order *(Invoicing)* **Address** **Required if different from address provided on W-9.* ☐ *Same as address provided on W-9.*					
Address: (Street Name/No)					
City:		**State:**		**Zip Code:**	
Payment (Remit) Address **Required if different from address provided on W-9.* ☐ *Same as address provided on W-9.*					
Address: (Street Name/No)					
City:		**State:**		**Zip Code:**	
Telephone: **Required*		**Fax:**			
Email:	*Clearly distinguish numbers for example, use Ø for zero and 7 for seven.*				
Website URL:	*Clearly distinguish numbers for example, use Ø for zero and 7 for seven.*				

Supplier Business Type Information

1. **Are you primarily a supplier of services?** ☐ **Yes** ☐ **No**
2. **Will you be selling supplies, goods, or merchandise to USG?** ☐ **Yes** ☐ **No**
3. **Have you registered with the federal E-Verify Program?** ☐ **Yes** ☐ **No** **E-Verify Identification #**
4. **Do you expect to receive payment for any of the following from USG? Select all that apply.** **Required if you selected YES for option 1.*

- ☐ **My company is being paid for registration**
- ☐ **My company is being paid for repairs/maintenance**
- ☐ **My company is being paid for expense reimbursement as a non-employee**
- ☐ **My company is being paid for legal services**
- ☐ **My company is being paid for public speaking or entertainment.**
- ☐ **My company is being paid for services as a non-employee of USG (independent contractor)**
- ☐ **My company is being paid for fellowship training stipend, or research participant**
- ☐ **My company is being paid for honorarium**
- ☐ **My company is being paid for short course instructor - professional education**
- ☐ **My company is being paid for awards/prizes**
- ☐ **My company is being paid for rent (real estate or machinery)**
- ☐ **My company is being paid for royalties**
- ☐ **My company is being paid for medical or healthcare services**

5. **Based on the State of Georgia classification in the link below, would your organization be a small business?** ☐ **Yes** ☐ **No**
   http://www.georgia.org/business-resources/small-business-resources/Pages/small-business-tools.aspx

   Based on the State of Georgia classification in the link below, would your organization be considered a minority business? ☐ **Yes** ☐ **No**
   http://www.georgia.org/business-resources/small-business-resources/women-minority-business/Pages/default.aspx

   If yes, please select your minority category below:

   ☐ **African American** ☐ **Asian American** ☐ **Hispanic/Latino** ☐ **Native American** ☐ **Pacific Islander**

   According to the Department of Administrative Services (DOAS) classification in the link below, are you a Georgia resident business? ☐ **Yes** ☐ **No**
   http://doas.ga.gov/ state-purchasing/FAQ#9

	Supplier Information Form and W-9 Non-US tax resident individuals and entities and USG employees and students cannot use this process for vendor registration. Foreign vendors must complete the IRS W-8BEN form and the Foreign Vendor Profile Form. http://www.irs.gov/pub/irs-pdf/fw8ben.pdf Employees and students should contact the HR office at their institution.	Do Not Send This Form to IRS

Section 2b – Update/Change Existing Supplier

Old/Prior Information					
Legal Name: *(Name Used On Tax Filing)*					
Contact Name: **Required*					
Purchase Order *(Invoicing)* **Address**	**Required if different from address provided on W-9.* ☐ *Same as address provided on W-9.*				
Address: (Street Name/No)					
City:		**State:**		**Zip Code:**	
Payment (Remit) Address	**Required if different from address provided on W-9.* ☐ *Same as address provided on W-9.*				
Address: (Street Name/No)					
City:		**State:**		**Zip Code:**	
Telephone: **Required*		**Fax:**			
Email:	*Clearly distinguish numbers for example, use Ø for zero and 7 for seven.*				
Website URL:	*Clearly distinguish numbers for example, use Ø for zero and 7 for seven.*				
New Information					
Legal Name: *(Name Used On Tax Filing)*					
Contact Name: **Required*					
Purchase Order*(Invoicing)* **Address**	**Required if different from address provided on W-9.* ☐ *Same as address provided on W-9.*				
Address: (Street Name/No)					
City:		**State:**		**Zip Code:**	
Payment (Remit) Address	**Required if different from address provided on W-9.* ☐ *Same as address provided on W-9.*				
Address: (Street Name/No)					
City:		**State:**		**Zip Code:**	
Telephone: **Required*		**Fax:**			
Email:	*Clearly distinguish numbers for example, use Ø for zero and 7 for seven.*				
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Section 3 Financial Information

Method of Payment

☐ Check ☐ ACH - Electronic Funds Transfer *Remaining fields required for electronic payment*

ACH – Electronic Funds Transfer – Action Required *(Select only One)*

ACH - Electronic Fund Transfer Instructions
Use this form to start, change, or stop electronic payments from a USG institution. Employees should visit OneUSG Connect web portal to change payroll preferences.

Name:
Ensure the name on the Payment authorization matches the name listed on the Form W-9. Electronic payments will not be processed if the names do not match.

Action Required:
1. Select **Start** to set up electronic payments for the first time.
2. Select **Change** to update banking information for electronic payments. Electronic payments will be stopped once a change request is received, and payments will be issued via check until the new banking information is verified and updated.
3. Select **Stop** to terminate electronic payments and revert to check.

Account Type *(Select only One)*

☐ Individual Checking ☐ Individual Savings ☐ Business Checking ☐ Business Savings

Action *(Select only One)*

☐ Start ☐ Change ☐ Stop

Banking Information
***Required for ACH** - Clearly distinguish numbers for example, use Ø for zero and 7 for seven.*

Banking Information:
Routing number is the nine-digit number that identifies your financial institution. It is found in the bottom left-hand corner of a check. Include all leading zeroes in the account number.
Contact your financial institution for help with account numbers.
Suppliers should expect a phone call to verify banking information.

Notes:
- For first time ACH payments, pre-notification is required, which may take up to 10 days. Payments made before pre-notification process is complete will occur by check.
- Electronic payments will only be made to U.S. banks.
- For updates/changes, both **Old/Prior** and **New** information is required to process the request.
- If a public phone number is not provided your banking information may not be validated, resulting in check payment.

Transaction Type	☐ Add	☐ Update/Change	
	Old/Prior	**New**	**Notes**
Bank Name:			
Routing Number:			
Account Number:			
Re-enter Account Number:			

Authorized Signature
For ACH only, this signature also signifies acceptance of the terms and conditions in the agreement below.

ACH Contact Name:			
Email for ACH Confirmation: *Required			
Signature of U.S. Individual:		**Date:**	

AGREEMENT
- I hereby authorize USG or any affiliated institution to electronically deposit all invoice payments to my account in the financial institution listed above. In the event that a USG Institution notifies the financial institution that funds have been deposited to my account in error, I hereby authorize and direct the financial institution to return said funds to the institution as soon as possible. In the event such funds have been drawn from that account so that return of those funds by the financial institution to the USG institution is not possible, I agree to immediately repay any erroneous deposits to the institution. I further agree that if I do not immediately repay an erroneous deposit, I will be liable for all costs of collection, including reasonable attorney's fees incurred by the USG institution in the collection of such erroneous deposit, together with the maximum interest permitted by law. Furthermore, in the event of failure to repay any amounts I owe to the institution, I hereby authorize the institution to recover such amounts by deducting them from any future payments until the amounts owed are recovered in full. I understand that this authorization is to remain in effect until USG Shared Services Center has received written notification from me of its termination in such time and manner as to afford USG SSC, and the financial institution named above, a reasonable opportunity to act upon it, provided, however, that after termination, I shall remain liable for any amounts owed to the USG institution. I certify that I am authorized to sign on behalf of my company.