# W-9 HOW-TO

**W-9 Request for Taxpayer Identification Number and Certification**

<table>
<thead>
<tr>
<th><strong>Part I: Taxpayer Identification Number (TIN)</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Enter your TIN in the appropriate box. The TIN provided must match the name given on the “Name” line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, non-proprietor, or disregarded entity, see the Part I instructions on page 3. For other words, if you are your employer identification number (EIN) if you do not have a number, see how to get a TIN on page 1. Note: If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Part II: Certification</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Under penalties of perjury, I certify that:</td>
</tr>
<tr>
<td>1. The number shown on this form is my correct taxpayer identification number (or if I am waiting for a number to be issued to me), and</td>
</tr>
<tr>
<td>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 and dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and</td>
</tr>
<tr>
<td>3. I am a U.S. citizen or other U.S. person (defined below).</td>
</tr>
</tbody>
</table>

**General Instructions**

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

**Purpose of Form**

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or advancement of insured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien, to provide your correct TIN to the person requesting it and, when applicable, to: |

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued), |
2. Certify that you are not subject to backup withholding, or |
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners’ share of effectively connected income.

**Definitions of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

- Any individual who is a U.S. citizen or U.S. resident alien, |
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States, |
- An estate (other than a foreign estate, or |
- A domestic trust (as defined in Regulations section 1.671-4T). |

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay withholding tax on any foreign partners’ share of income from such business. Further, in certain cases where a Form W-2 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.
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Club: name of your club as listed on bank account

University of Arizona Sailing Club
Federal Tax Classification: Other
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Address: as listed on bank account – if different, change information at bank

1400 E. Sixth Street
Tucson, Arizona 85721
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Employee Identification Number: from bank account
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Signature: responsible signer listed on bank account

Wilbur Wildcat

1/14/2015
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Name as shown on your social security card:
University of Arizona Sailing Club

Taxpayer Identification Number (TIN)

Social security number

Employer identification number

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).

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 report the certification, but you must provide your correct TIN. See the instructions on page 4.

General Instructions

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

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest paid by you, social security or insurance benefits,所得的款或者保险利益，或者代为任何人、住宅地或者他国住宅地，或

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

• An individual who is a U.S. citizen or U.S. resident alien,
• A partnership, corporation, company, or association treated as a corporation in the United States or under the laws of any state of the United States,
• An estate (other than a foreign estate), or
• A domestic trust (as defined in Regulations section 301.7701-7).