

The City of New York Substitute Form W-9 Instructions

The City of New York, like all organizations that file an information return with the IRS, must obtain your correct Taxpayer Identification Number (TIN) to report income paid to you or your organization. The City uses Substitute Form W-9 to obtain certification of your TIN in order to ensure accuracy of information contained in its payee/vendor database and to avoid backup withholding as mandated by the IRS.* We ask for the information on the Substitute Form W-9 to carry out the Internal Revenue laws of the United States (Rev. Proc. 84-65 §11.01). You are required to give us the information.

Any vendor or other payee who wishes to do business with the City of New York must complete the Substitute Form W-9.

Part I: Vendor Information

1. **Legal Business Name:** An organization should enter the name in IRS records, IRS Letter CP575 or IRS Letter 147C. For individuals, enter the name of the person who will do business with the City of New York as it appears on the Social Security card, certified Form SSA-7028 or other required Federal tax documents. *Do not abbreviate names.*
2. **DBA (Doing Business As):** Enter your DBA in designated line, if applicable.
3. **Entity Type:** Mark the Entity Type of the individual or organization that will do business with the City of New York.

Part II: Taxpayer Identification Number (TIN) and Taxpayer Identification Type

1. **Taxpayer Identification Number:** Enter your nine-digit TIN. See the table and Special Note below for instructions on the type of taxpayer number you should report.
2. **Taxpayer Identification Type:** Mark the appropriate option.

The following table gives the Taxpayer Identification Type that is appropriate for each Entity Type.

Entity Type	Taxpayer Identification Type
<ul style="list-style-type: none"> ▪ Church or Church-Controlled Organization ▪ Personal Service Corporation ▪ Non-Profit Corporation ▪ Corporation / LLC ▪ Government ▪ Individual/Sole Proprietor <i>who has employees other than him or herself</i> ▪ Trust ▪ Joint Venture ▪ Partnership / LLC ▪ Single Member LLC <i>who has employees other than him or herself</i> ▪ Estate 	Employer Identification Number
<ul style="list-style-type: none"> ▪ City of New York Employee ▪ Individual/Sole Proprietor <i>who does not have employees other than him or herself</i> ▪ Single Member LLC <i>who does not have employees other than him or herself</i> 	Social Security Number
Resident Alien/Non-Resident	Individual Tax Identification Number
Non-United States Business Entity	N/A
Custodian account of a minor	The minor's Social Security Number

Part III: Business Address

1. List the location where your 1099 tax information should be delivered.
2. List the location for Billing, Ordering and Payment address.

Part IV: Backup Withholding Exemption

Generally, reportable payments made by the City of New York are subject to Backup Withholding. For this reason, exemption from Backup Withholding applies to government.

Part V: Certification

Please sign and date form in appropriate space. Provide preparer's name, telephone number, and e-mail address. Preparer should be employed by organization.

* Backup Withholding - According to IRS Regulations, the City must withhold 28% of all payments if a payee/vendor fails to provide the City of New York its certified TIN. The Substitute Form W-9 certifies a payee/vendor's TIN.

CITY OF NEW YORK
SUBSTITUTE FORM W-9:
REQUEST FOR TAXPAYER IDENTIFICATION NUMBER & CERTIFICATION

TYPE OR PRINT INFORMATION NEATLY. PLEASE REFER TO INSTRUCTIONS FOR MORE INFORMATION.

Part I: Vendor Information

1. Legal Business Name: (As it appears on IRS EIN records, CP575, 147C - or - Social Security Admin Records, Social Security Card, Social Security Certification)

2. If you use DBA, please list below:

- 3. Entity Type (Check one only):
Church or Church-Controlled Organization
Personal Service Corporation
Non-Profit Corporation
Corporation/ LLC
Government
City of New York Employee
Individual / Sole Proprietor
Trust
Joint Venture
Partnership/ LLC
Single Member LLC (Individual)
Resident/Non-Resident Alien
Non-United States Business Entity
Estate

Part II: Taxpayer Identification Number (TIN) & Taxpayer Identification Type

1. Enter your TIN here: (DO NOT USE DASHES)

TIN input fields

2. Taxpayer Identification Type (check appropriate box):

- Employer ID No. (EIN)
Social Security No. (SSN)
Individual Taxpayer ID No. (ITIN)
N/A (Non-United United States Business Entity)

Part III: Vendor & Remittance Addresses

1. 1099/Account Administrator Address:
Number, Street, and Apartment or Suite Number

2. Billing, Ordering & Payment Address:
Number, Street, and Apartment or Suite Number

City, State, and Nine Digit Zip Code or Country

City, State, and Nine Digit Zip Code or Country

Part IV: Exemption from Backup Withholding

For payees exempt from Backup Withholding, check the box below. Valid explanation required for exemption. See instructions

Exempt from Backup Withholding

Part V: 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 the number shown on this form is my correct Taxpayer Identification Number (TIN).

Sign Here:
Signature
Phone Number
Date

Print Preparer's Name
Phone Number

Contact's E-Mail Address:

FOR SUBMITTING AGENCY USE ONLY

Submitting Agency Code:
Contact Person:

Contact's E-Mail Address:
Telephone Number:

Payee/Vendor Code: