

Commonwealth of Massachusetts
Request for Verification of Taxation Reporting Information
(Massachusetts Substitute W-9 Format)

Pursuant to IRS regulations, vendors & customers must furnish their Taxpayer Identification Number (*TIN*) to the Commonwealth. Vendors must complete, sign, and return this form before payments may be made.

LEGAL NAME (List legal name, if joint names, list first & circle the name of the person whose TIN you enter in Part 1 below. See **Specific Instructions** on back page if your name has been changed).

LEGAL ADDRESS - Number & Street, (include suite or apt# when possible) **City, State and Zip** (include 9 digit Zip when available)

IF REMITTANCE (PAYMENT) ADDRESS IS DIFFERENT FROM YOUR LEGAL ADDRESS, PLEASE FILL IN BOXES PROVIDED BELOW.

REMITTANCE ADDRESS (number & street, include suite or apt# when possible).

PART III TAX - EXEMPT

REMITTANCE CITY, STATE, ZIP (include 9 digit ZIP when available).

PHONE #

Check if your organization is recognized by the IRS as Tax Exempt (*i.e.*, 501(c))?
If claiming Tax Exempt Status, attach the IRS ruling or Determination Letter or this status will not be recognized by the Commonwealth of Massachusetts.

PART I - TIN VERIFICATION

Enter your Taxpayer Identification number (TIN) in the appropriate box. (Enter either SSN OR EIN. DO NOT enter both)

Social Security Number (SSN)

OR

Employer Identification Number (EIN)

See CHART B

PART IV - UPDATE TO EXISTING W-9

A Request for Verification of Taxation Reporting Information has been previously filed with the Commonwealth under this TIN. This report replaces that form.

Please attach supporting documentation specified in instructions on back of this form under Updates.

PART II - ORGANIZATION TYPE

Organization Type

Enter your organization type. Obtain Organization Type Letter from Chart B

CHART A - WHAT NAME TO GIVE THE REQUESTER

CHART B - ORGANIZATION TYPE

For this type of Account:	Give the Name and SSN OR EIN	For this type of vendor:	Type
<input type="checkbox"/> Individual	The individual - SSN ONLY	Individual - SSN	I
<input type="checkbox"/> Sole Proprietorship	The owner (Show individual's name) SSN or EIN	Sole Proprietorship - SSN or EIN	I
For this type of Account:	Give the Name and Employer Identification Number of:	Partnership - EIN	P
<input type="checkbox"/> A valid trust, estate, or pension trust	Legal entity (do not furnish the identification number of the personal representative or trustee unless the legal entity itself is not designated in the account title).	Trust - EIN	T
<input type="checkbox"/> Corporation	The corporation	Corporation (including Mexico & Canada) - EIN	C
<input type="checkbox"/> Association, club, religious, charitable, or other tax-exempt org.	The organization is associated with Other in CHART B	Other - EIN <i>Please explain on line provided below.</i>	O
<input type="checkbox"/> Partnership	The partnership	Additional instructions are provided on the back of this form	
<input type="checkbox"/> Broker or registered nominee	The broker or nominee		

If you select an organization type of "O" (Other), please explain why?

I have read and understand the Commonwealth's Tax Reporting Information (*Please check box*).

Under penalties of perjury, I declare that I have examined this request and to the best of my knowledge and belief, all information I have supplied is true, correct, and complete.

Signature

____/____/____
Date

Please print or type your name & title

____/____/____
Date

GENERAL INSTRUCTIONS

(Section references are to the Internal Revenue Code.)

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 payments made to you for the sales of goods & services & real estate transactions. Use the Request for Verification of Taxation Reporting Information (*Massachusetts Substitute W-9 Format*) to furnish your correct TIN to the Commonwealth and, when applicable, (1) to certify that the TIN you are furnishing is correct (*or that you are waiting for a number to be issued*).

How To Obtain a TIN - If you do not have a TIN, apply for one immediately. To apply, get Form SS-5, Application for a Social Security Number Card (for individuals), from your local office of the Social Security Administration, or Form SS-4, Application for Employer Identification Number (for businesses and all other entities), from your local Internal Revenue Service office.

To complete the Request for Verification of Taxation Reporting Information if you do not have a TIN, write "Applied For" in the space for the TIN in Part 1, sign and date the form, and give it to the requester. Generally, you will then have 60 days to obtain a TIN and furnish it to the requester. Note: Writing "Applied For" on the form means that you have already applied for a TIN OR that you intend to apply for one in the near future.

As soon as you receive your TIN, complete another Request for Verification of Taxation Reporting Information, include your TIN, sign and date the form, and give it to the requester.

Penalties

Failure to Furnish TIN - If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil Penalty for False Information With Respect to Wi
If you make a false statement with no reasonable basis th no imposition of backup withholding, you are subject to \$500.

Criminal Penalty for Falsifying Information. - Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

SPECIFIC INSTRUCTIONS

Name - If you are an individual, you must generally provide the name shown on your social security card. However, if you have changed your last name, for instance, due to marriage, without informing the Social Security Administration of the name change, please enter your first name and both the last name shown on your social security card and your new last name.

Foreign Vendors - If you are a nonresident alien or foreign entity not subject to backup withholding, give the requester a completed Request for Certificate of Foreign Status (*Massachusetts Substitute W-8*).

TIN "Applied For" - Follow the instructions under How to Obtain a TIN, sign and date this form.

Signature - The form must be signed to be considered valid.

Privacy Act Notice - Section 6109 requires you to furnish your correct taxpayer identification number (TIN) to persons who must file information returns with IRS to report interest, dividends, and certain other income paid, the acquisition of property. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return.

Organizations Recognized by the Commonwealth as Tax Exempt - Organizations seeking recognition

of tax exempt status with the Commonwealth must provide documentation of the organization federal tax exempt status in the form of a ruling or determination letter issued by the Internal Revenue Service (IRS). The Commonwealth recognizes the following IRS tax exempt status organization rulings:

- . Section 501(c)(1 through 23)
- . Section 501(d)
- . Section 501(e)
- . Section 501(f)
- . Section 501(k)
- . Section 521(a)

For more information on Tax-Exempt status, please see IRS Publication 557 (rev. May 97).

Updates to the Request for Verification of Vendor/Customer Taxation Reporting Information - If any of the information requested on this form changes (*i.e., name or address changes*), the payee must submit a new Request for Verification of Taxation Reporting Information with the updated information. Changes to name or TIN must be accompanied by IRS certification of Name & TIN.

If the payee receives notification from the IRS that an information return (*i.e., 1099-MISC*) was filed on their behalf by the Commonwealth with incorrect spelling of their name and/or incorrect or missing TIN (commonly referred to as a "B-Notice" or IRS Form 8355), the payee must immediately complete a new Request for Verification of Taxation Reporting Information with the corrected information and attach a copy of the IRS Form 8355 to the form.

If the Office of the State Comptroller or a department of the Commonwealth contacts you because the IRS has informed the Commonwealth that a return filed in your behalf has an incorrect spelling of your vendor name and /or incorrect or missing TIN. You must submit a new Request for Verification of Taxation Reporting Information and attach an IRS verification of your TIN and correct (*legal*) name.

If you have Questions on Completing this Form - Please contact the Office of the State Comptroller.

By Phone: (617) 973-2655 or 973-2629

By Mail:

Office of the State Comptroller
Attention: Payee & Payments and Tax Reporting Unit Manager
One Ashburton Place - 9th Floor
Boston, MA 02108

Completion of Form:

Upon completion of this form, please return it to the Commonwealth department you wish to register with for the purpose of doing business.

Revision date 02/19/1999