

IRS Requirements

HOW TO FILE A W-9 FORM

Many times a chapter is requested to provide a Form W-9 to a vendor for an event or to a bank to open a new account. This form is NOT certification that ABOTA or the chapter is exempt from sales tax. This form is used to inform vendors or banks or our Federal Identification Number. These are very easy to obtain, either at www.irs.gov or on the ABOTA website. Any officer with the authorization to sign the form can fill this out. Below is the proper way to fill in the form.

Please note this is just an excerpt of a full W-9 form for instructional purposes only. The full form can be found at www.irs.org or by contacting the ABOTA National Office.

Form W-9 (Rev. August 2013) Department of the Treasury Internal Revenue Service	<h2 style="margin: 0;">Request for Taxpayer Identification Number and Certification</h2>	Give Form to the requester. Do not send to the IRS.																			
Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return) American Board of Trial Advocates-XXXXX Chapter																				
	Business name/disregarded entity name, if different from above																				
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <input checked="" type="checkbox"/> Other (see instructions) ▶ Exempt Organization 501 (c) (6)	Exemptions (see instructions): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____																			
	Address (number, street, and apt. or suite no.) XXXXXXXXXXXX-Address of signer City, state, and ZIP code XXXXXXXXXXXX-City State Zip of signer List account number(s) here (optional)	Requester's name and address (optional)																			
	Part I Taxpayer Identification Number (TIN) 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, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i> on page 3. Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.																				
		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="9">Social security number</th> </tr> <tr> <td style="width: 25px; height: 25px;"></td> <td style="width: 25px; height: 25px;"></td> <td style="width: 25px; height: 25px;"></td> <td style="width: 25px; height: 25px;"></td> <td style="width: 25px; height: 25px; text-align: center;">-</td> <td style="width: 25px; height: 25px;"></td> <td style="width: 25px; height: 25px;"></td> <td style="width: 25px; height: 25px;"></td> <td style="width: 25px; height: 25px;"></td> </tr> </table>	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 on page 3.																					
Sign Here	Signature of U.S. person ▶ _____ Date ▶ _____																				