

The City of New York Condemnation 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 Condemnation Substitute Form W-9 to obtain certification of your TIN, to ensure accuracy of information contained in its payee/vendor database, and to avoid IRS mandated backup withholding.* We ask for the information on the Condemnation 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 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

**See Special Note below.

Part III: Primary 1099 Vendor and Remittance Address

- A. Primary 1099 Vendor Address (Administrative): List the location where your 1099 tax information should be delivered, if applicable. Otherwise, provide your headquarters address.
- B. Remittance Address: The location where payments should be delivered has been listed. *Do not change this information.*

Part IV:

Enter the name of the Condemnation proceeding.

Part V: 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 and non-United States Business Entities.

Part VI: Certification

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

**** Special Note for Resident and Non-Resident Aliens and Non-United States Business Entities.**

Resident and Non-Resident Aliens: An ITIN is a nine-digit number issued by the United States Internal Revenue Service to individuals who are required to file a Federal Tax return. An ITIN is for tax-purposes only and does not entitle you to Social Security Benefits. To obtain an ITIN, submit Form W-7 to the IRS. The IRS will notify you within 4 to 6 weeks in writing about your ITIN status. In order to do business with the City of New York, **you must also submit the appropriate IRS Form W-8 (W-8BEN, W-8ECI, W-8EXP, or W-8IMY)** along with FMS Substitute Form W-9 showing your ITIN. IRS Form W-8 certifies your foreign status.

Foreign Corporations or Partnerships: In order to do business with the City of New York, **you must submit IRS Form W-8BEN, W-8ECI, W-8EXP, or W-8IMY** along with FMS Substitute Form W-9. IRS Forms W-8 certify your foreign status and may exempt you from United States information return reporting and backup withholding rules.

To obtain IRS Forms W-7 and W-8, call (800) 829-3676 or visit the IRS website at www.irs.gov.

*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.