

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, 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 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: Vendor Addresses

1. List the locations for tax reporting purposes, administrative and where payments should be delivered.

Part IV: Backup Withholding and FATCA Exemptions

If you are exempt from Backup Withholding and/or FATCA reporting, enter in the Exemptions box, any code(s) that may apply to you.

Backup Withholding Exemption Codes: Generally, Individuals (including Sole Proprietors) are not exempt from Backup Withholding. Additionally, Corporations are not exempt from Backup Withholding **when** supplying legal or medical services. ***If you do not fall under the categories below, leave this field blank.***

The following codes identify payees that are exempt from Backup Withholding:

Code 1: An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)

Code 2: The United States or any of its agencies or instrumentalities

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

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- Code 3: A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or Instrumentalities
- Code 4: A foreign government or any of its political subdivisions, agencies, or instrumentalities
- Code 5: A corporation
- Code 6: A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States
- Code 7: A futures commission merchant registered with the Commodity Futures Trading Commission
- Code 8: A real estate investment trust
- Code 9: An entity registered at all times during the tax year under the Investment Company Act of 1940
- Code 10: A common trust fund operated by a bank under section 584(a)
- Code 11: A financial institution
- Code 12: A middleman known in the investment community as a nominee or custodian
- Code 13: A trust exempt from tax under section 664 or described in section 4947

FATCA Exemption Codes: The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. ***If you are only submitting this form for an account you hold in the United States, leave this field blank.***

The following codes identify payees that are exempt from FATCA Reporting:

- Code A: An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)
- Code B: The United States or any of its agencies or instrumentalities
- Code C: A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities
- Code D: A corporation the stock of which is regularly traded on one or more established securities markets, as described in Reg. section 1.1472-1(c)(1)(i)
- Code E: A corporation that is a member of the same expanded affiliated group as a corporation described in Reg. section 1.1472-1(c)(1)(i)
- Code F: A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state
- Code G: A real estate investment trust
- Code H: A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940
- Code I: A common trust fund as defined in section 584(a)
- Code J: A bank as defined in section 581
- Code K: A broker
- Code L: A trust exempt from tax under section 664 or described in section 4947(a)(1)
- Code M: A tax exempt trust under a section 403(b) plan or section 457(g) plan

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.

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