



SUPPLIER INFORMATION / SUBSTITUTE W9

PURPOSE: Information contained in this form will be used by Azusa Pacific University to prepare Information Returns (Form 1099 Misc. or 1042S with the IRS) and for withholding on payments to CA nonresidents reported on form CA592. Prompt return of this fully completed form will prevent delays when processing payments.

An IRS W-9 Form may NOT be substituted in lieu of this form.

Section 1 - NAME AND ADDRESS

CHANGE NEW PeopleSoft Supplier ID#

Name as shown on income tax return of: Individual, Business, or if a Sole Proprietor Business enter owner's Full Name (Last, First, MI):

Doing Business As name (DBA) - Checks will be payable to this person (If different than above)

Email address: Phone #: Fax #:
(required for ACH or Credit Card Payment)

Home/Business Address, City, State, & Zip:

Remit-To Address, City, State, & Zip (if different than above):

Section 2 - SUPPLIER'S FEDERAL TAX CLASSIFICATION & TYPE OF PAYMENT

- Individual/Sole Proprietor or Single-Member LLC* Partnership S - Corporation
- Exempt (Nonprofit) Estate or Trust C - Corporation Other:
- Limited Liability Company, circle the tax classification (C=C corporation, S=S corporation, P=Partnership)

*Note: For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner.

Check All Boxes That Apply:

- Equipment/Merchandise/Product Interest/Dividends Royalties Services Medical Services Rent
- Legal Settlement Attorney Services Prizes/Awards/Scholarships Non-Employee Compensation Other (e.g. Dues, Licenses, Memberships, etc)

Section 3 - SUPPLIER'S TAXPAYER ID NUMBER A Social Security Number (SSN) or Employer Identification Number (EIN) must be on file for ALL suppliers receiving payments from University

Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) is required for Individuals/Sole Proprietor

SSN/ITIN (Individual, Sole Proprietor or Single Member LLC): Employer Identification Number (EIN) (Corp, Partnership, Estate or Trust, LLC or Exempt Org.):

Section 4 - METHOD OF PAYMENT (Complete bank information ONLY if you are selecting payment method of ACH)

Please check only ONE box: ACH Check Issue Credit Card Payment

Bank Name: Bank ID# (routing#): Bank Account #:

Section 5 - SUPPLIER'S RESIDENCY DECLARATION FOR TAX PURPOSES

All payments made by the University are subject to Federal and/or California State Tax Withholding Status (see page 2)

Check All Boxes That Apply:

- I am a US Citizen or US person - A US person defined for Federal Tax Purposes is a Partnership, Corporation, Company, or Association created or organized in the United States or under the laws of the United States; An estate; or a domestic trust
- I am a Permanent Resident Alien and I have a Green Card - (Attach a copy of documentation)
- I am not a US Citizen/Business and I do not have a Permanent Resident Green Card. Payments may be subject to Federal tax withholding. Contact the Business Office for a list of required forms to determine if you are eligible to work in the USA.
- All Services related to this payment are performed OUTSIDE of the United States

State of California Residency Certification (you must check a box)

- California Resident
- California Nonresident (see Page 2, Section 5) Payments to CA nonresidents may be subject to 7% tax withholding. Attach a completed CA587 Nonresident Withholding Allocation Worksheet
- Qualified to do business in CA or have a permanent place of business in CA - Attach a completed CA590 Withholding Exemption Certificate.
- All Services related to this payment are performed OUTSIDE the State of California
- Product purchase only - Not Applicable

Section 6 - CERTIFYING SIGNATURE See Certification Instructions on the reverse side of this sheet.

I hereby certify that under penalty of perjury:

- Under the law in the State of California that the information provided on this document is true and correct. If my residency status should change, I will promptly inform you.
- The payee's TIN is correct.
- The payee is not subject to backup withholding (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.
- The payee is a U.S. person, and the payee is exempt from FATCA reporting.
- Exempt payee code (if any) Exempt from FATCA reporting code (if any)

Signature of Supplier

Date:

Requirements to Complete Supplier Information Form

A completed Supplier Information Form is required and will be kept on file.

Amounts paid to supplier's can be reported on Information Returns (1099 Misc, CA592 and 1042-S) are in accordance with the Internal Revenue Code and the California Revenue and Taxation Code.

Section 1

Enter the Payee's legal name/business name. Sole proprietorships must also include the owner's full name. An individual must list his/her full name. The home/business address should be the address at which the payee chooses to receive correspondence. Do not enter payment address or lock box information here. Complete *remit* to address for payments.

Section 2

Check ONE box that corresponds to the payee entity type. Check ALL boxes that are applicable to the category of payment.

Section 3

The IRS requires that all parties entering into business transactions that may lead to payment(s) provide their Taxpayer Identification Number (TIN). The TIN is required to facilitate tax compliance enforcement activities and the preparation of Form 1099 and other information returns as required by the Internal Revenue Code Section 6109(a). Individuals and sole proprietorships shall provide Social Security Number (SSN) or Individual Tax Identification Number (ITIN). Only partnerships, estates, trusts, and corporations will enter their Federal Employer Identification Number (FEIN).

Section 4

Check the appropriate box. If ACH is selected, complete banking information. Do not leave any of these spaces blank. If credit card payment is selected, please use this link <http://www.apu.edu/businessoffice/forms/> and complete the form.

Section 5

Are you a California resident or nonresident?

A corporation will be defined as a "resident" if it has a permanent place of business in California or is qualified through the Secretary of State to do business in California.

A partnership is considered a resident partnership if it has a permanent place of business in California. An estate is a resident if the decedent was a California resident at time of death. A trust is a resident if at least one trustee is a California resident.

For individuals and sole proprietors, the term "resident" includes every individual who is in California for other than a temporary or transitory purpose any individual domiciled in California who is absent for a temporary or transitory purpose. Generally, an individual who comes to California for a purpose that will extend over a long or indefinite period will be considered a resident. However, an individual who comes to perform a particular contract of short duration will be considered a nonresident.

Payments to all nonresidents may be subject to CA withholding. Nonresident payees performing services in California or receiving rent, lease, or royalty payments from property (real or personal) located in California will have 7% of their total payments withheld for State income taxes. However, no withholding is required if total payments to the payee are \$1,500 or less for the calendar year.

FOREIGN CITIZENS AND FOREIGN BUSINESSES

Federal tax withholding regulations differ significantly from California tax withholding requirements. There are several additional forms required and they must be completed before a payment can be released. You will also need to provide a copy of your VISA, a copy of the picture page of your passport and a print out of their arrival and departure record from the U.S. Customs & Border Protection website.

Contact the Business Office for the list of additional forms. (626) 815-4697

Section 6

Provide the name, title, signature and telephone number of the beneficial owner of the payment requested or authorized agent of beneficial owner. Certification Instructions: You must cross out item 3 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, items 3 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 taxpayer identification number.

Foreign Person/Entity or Resident Alien

Azusa Pacific University requires a W-8 Form for all foreign persons/entities being paid for a service, copyrights, permissions and royalties performed in the United States to conform to IRS regulations. The IRS requires Azusa Pacific University to obtain a signed and dated W-8 Form prior to issuing payment. The Foreign Person/Entity will need to determine which type of form applies to them; they will need to fill out the appropriate form or Form 8233 (see Publication 515). The links for the most commonly used W-8 Forms are as follows:

<http://www.irs.gov/pub/irs-pdf/fw8ben.pdf> (Form W-8BEN)

<http://www.irs.gov/pub/irs-pdf/iw8ben.pdf> (Instructions Form W-8BEN)

<http://www.irs.gov/pub/irs-pdf/fw8bene.pdf> (Form W-8BEN-E)

<http://www.irs.gov/pub/irs-pdf/iw8bene.pdf> (Instructions Form W-8BEN-E)

<http://www.irs.gov/pub/irs-pdf/fw8eci.pdf> (Form W-8ECI)

<http://www.irs.gov/pub/irs-pdf/iw8eci.pdf> (Instructions Form W-8ECI)