

# Portland State University Substitute W-9 and ACH (Automatic Deposit) Enrollment Form

Vendors providing products and/or services to Portland State University must complete the substitute W-9 section prior to receiving payment. We must have a Federal Tax Identification Number (FEIN) or Social Security Number (SSN) in our files for **ALL VENDORS** receiving payments from PSU. If choosing ACH, an IRS W-9 form **may not be substituted** in lieu of this form. For W-9 instructions, see <http://www.irs.gov/pub/irs-pdf/fw9.pdf>

INDIVIDUAL/COMPANY/ENTITY LEGAL NAME \_\_\_\_\_

BUSINESS NAME/DISREGARDED ENTITY NAME (if different from above - refer to back of form) \_\_\_\_\_

ADDRESS ON FILE WITH IRS (number, street, apt. or suite no.) \_\_\_\_\_

(city, state and zip code) \_\_\_\_\_

REMIT TO ADDRESS – If different from above (number, street, apt. or suite no.) \_\_\_\_\_

(city, state and zip code) \_\_\_\_\_

FEDERAL TAX ID # (FEIN): \_\_\_\_\_ OR SOCIAL SECURITY# \_\_\_\_\_

Check all the boxes in the table below that apply to you or to your entity:

- |  |  |  |
|--|--|--|
| <input type="checkbox"/> US Citizen  | <input type="checkbox"/> Individual/sole proprietor or single-member LLC   | <input type="checkbox"/> Woman Owned - state certified                       |
| <input type="checkbox"/> US Resident Alien   | <input type="checkbox"/> Partnership   | <input type="checkbox"/> Woman Owned - self reported                         |
| <input type="checkbox"/> Foreign Alien or Entity:<br>Complete form W-8. See back of form | <input type="checkbox"/> C-Corporation. Date of incorporation: _____   | <input type="checkbox"/> Minority Owned - state certified                    |
|  | <input type="checkbox"/> S-Corporation. Date of incorporation: _____   | <input type="checkbox"/> Minority Owned- self reported                       |
|  | <input type="checkbox"/> Limited Liability Company. Enter tax classification<br>(C=C corporation, S=S corporation, P=Partnership _____ | <input type="checkbox"/> Emerging Small Business - state certified           |
|  | <input type="checkbox"/> Trust Estate  | <input type="checkbox"/> Emerging Small Business - self reported             |
|  | <input type="checkbox"/> State   | <input type="checkbox"/> Disadvantaged Business Enterprise – state certified |
|  | <input type="checkbox"/> Federal   | <input type="checkbox"/> Disadvantaged Business Enterprise - self reported   |
|  | <input type="checkbox"/> Other: _____  | <input type="checkbox"/> Disabled Veteran's Enterprise - self reported       |

Exemptions:

Exempt Payee code (if any) \_\_\_\_\_ (See reverse side)

## ACH Automatic Deposit Enrollment

FINANCIAL INSTITUTION: \_\_\_\_\_ TYPE OF ACCOUNT (Choose one)  Checking  Savings

BANK ABA ROUTING NO. \_\_\_\_\_ DEPOSIT ACCOUNT NO. \_\_\_\_\_

EMAIL ADDRESS - REQUIRED (Notice of Payment) \_\_\_\_\_

DEPOSITOR ACCOUNT TITLE \_\_\_\_\_

We hereby authorize Portland State University in an effort to promote the University's theme of environmental sustainability, to initiate CREDIT ENTRIES ONLY to our financial institution. We acknowledge that the origination of ACH transactions to our account must comply with the provisions of US law and that this information is to remain in full force and effect until Portland State University has received written notification from us of termination in such time and such manner as to afford Portland State University and the Financial Institution a reasonable opportunity to act on it. **The entire amount of the ACH deposit is ultimately deposited to a financial institution within the U.S.**

FOR ACCURACY PLEASE ATTACH A VOIDED CHECK IF POSSIBLE

I/We would like to opt out of ACH Direct Deposit to our Financial Intuition from Portland State University

### 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 US Citizen or other US person (defined in the IRS W-9 instructions)
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct (does not apply).

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.

The Internal Revenue Service does not require your consent to any provision of this document other than the certifications required to avoid backup withholding.

AUTHORIZED SIGNATURE: \_\_\_\_\_ PRINTED NAME: \_\_\_\_\_

DATE: \_\_\_\_\_ TELEPHONE: \_\_\_\_\_

Please return form to: Portland State University- Campus Accounting Services Tel No. (503) 725-8950  
PO Box 951, Portland, OR 97207-0951 or fax to (503) 725 -3400 (No emails please)

### **Disregarded entity**

For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

### **Payees Exempt From Backup Withholding**

Even if the payee does not provide a TIN in the manner required, you are generally not required to backup withhold on any payments you make if the payee is:

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

### **Foreign Individuals or Entities**

Portland State University now requires a W-8 form for all foreign individuals or entities regardless of the type of payment. There are five different types of W-8 forms. The foreign alien or entity will need to determine which type of form applies to them; they will need to fill out the appropriate form; and they will need to mail the form to the department making the request.

A brief description of each form is listed below along with the links to the various W-8 forms and their instructions. *Please refer to the instruction forms for specific details about each W-8 form.*

W-8BEN:	Used only for individuals to claim foreign status or treaty benefits. It is also used by individuals to claim treaty benefits for royalty/passive income. <ul style="list-style-type: none"><li>• A U.S. tax identification number is required for exemption from tax withholding.</li><li>• All fields in line 10 must be completed to claim exemption on Royalty payments.</li></ul>
W-8BEN-E:	Used by foreign entities (non-individuals) documenting foreign status, documenting chapter 4 status, or claiming treaty benefits.
W-8ECI:	Used primarily by the payee or beneficial owner indicating that all the income that is listed on the form is effectively connected with the conduct of a trade or business within the United States. <ul style="list-style-type: none"><li>• The type of income must be identified on Line 9 of the form to qualify for exemption. If it is not listed we are required to obtain from the entity a different type of W-8 form.</li><li>• A U.S. tax identification number is required for exemption from tax withholding.</li></ul>
W-8EXP:	Used by the following entities to claim exemption from tax withholding – foreign governments, foreign tax exempt organization, foreign private foundation, govt. of a U.S. possession, or foreign central bank of issue. <ul style="list-style-type: none"><li>• The entity must be claiming exemption under IRS code 115(2), 501(c), 892, 895, or 1443(b). Otherwise they need to file a W-8BEN-E or W-8ECI.</li></ul>
W-8IMY:	Used by an intermediary, a withholding foreign partnership, a withholding foreign trust, or flow through entity. <ul style="list-style-type: none"><li>• Copies of appropriate withholding certificates, documentary evidence, and withholding statements must be attached to the W-8IMY as well.</li></ul>

Again, the entity type will determine which form will need to be complete.

<https://www.irs.gov/pub/irs-pdf/fw8ben.pdf> (Form W-8BEN) Most individuals will fill out a W-8BEN  
<https://www.irs.gov/pub/irs-pdf/iw8ben.pdf> (Instructions for W-8BEN)

<https://www.irs.gov/pub/irs-pdf/fw8bene.pdf> (Form W-8BEN-E)  
<https://www.irs.gov/pub/irs-pdf/iw8bene.pdf> (Instructions for W-8BEN-E)

<https://www.irs.gov/pub/irs-pdf/fw8eci.pdf> (Form W-8ECI)  
<https://www.irs.gov/pub/irs-pdf/iw8eci.pdf> (Instructions for W-8ECI)

<https://www.irs.gov/pub/irs-pdf/fw8exp.pdf> (Form W-8EXP)  
<https://www.irs.gov/pub/irs-pdf/iw8exp.pdf> (Instructions for W-8EXP)

<https://www.irs.gov/pub/irs-pdf/fw8imy.pdf> (Form W-8IMY)  
<https://www.irs.gov/pub/irs-pdf/iw8imy.pdf> (Instructions for W-8IMY)

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