

**PORTLAND STATE UNIVERSITY- SUBSTITUTE W-9 FORM AND ACH (GO GREEN AUTOMATIC DEPOSIT) ENROLLMENT FORM**

Vendors providing products and/or services to PSU must complete the substitute W-9 section and the ACH enrollment section prior to receiving payment.

**SUBSTITUTE W-9**

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>

**NAME (as shown on your income tax return)**

**BUSINESS NAME (if different from above)**

**REMIT TO ADDRESS (number, street, apt. or suite no.)**

**(city, state and zip code)**

**FEDERAL TAX ID # (FEIN):**

**OR SOCIAL SECURITY#**

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

**US Citizen**  
 **US Resident Alien- see back of this form**  
 **Foreign Alien or Entity- Complete form W-8 see back of form**  
 **Non-Profit**  
 **State**  
 **Federal**  
 **Other**

**Individual**  
 **Partnership**  
 **Corporation**  
 **Date of incorporation:**  
 **Limited Liability Corporation- Corporation**  
 **Limited Liability Corporation- Partnership**  
 **Limited Liability Corporation- Individual**

**Woman Owned- state certified**  
 **Woman Owned- self reported**  
 **Minority Owned- state certified**  
 **Minority Owned- self reported**  
 **Emerging Small Business- state certified**  
 **Emerging Small Business- self reported**  
 **Disadvantaged Business Enterprise- state certified**  
 **Disadvantaged Business Enterprise- self reported**  
 **Disabled Veteran's Enterprise- self reported**

**Exemptions:**

**Exempt Payee code (if any)**

**(See reverse side)**

**Exemption from FATCA reporting code (if any)**

**(See reverse side)**

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
3. I am a US citizen or other US person (defined in the IRS W-9 instructions)

**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 taxpayer identification number.

4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct. **SIGN HERE:**

**SIGNATURE OF INDIVIDUAL OR COMPANY OFFICIAL AND TITLE**

**DATE**

**ACH GO GREEN ENROLLMENT - SIGN UP AND SUPPORT ENVIRONMENTAL SUSTAINABILITY**

**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** \_\_\_\_\_

**CHECK ONE:**  The entire amount of the ACH deposit IS NOT deposited to a financial institution outside the US. (If this box is checked, sign the form, attach a voided check for this bank account, and return it to PS U at the address below.)

The entire amount of the ACH deposit IS ultimately deposited to a financial institution outside the US (If this box is checked, complete the following **Additional Information** sign the form, and return to PSU at the address below.)

**ADDITIONAL INFORMATION:**

**Person/ Entity receiving the deposit** \_\_\_\_\_

**Receiver Bank ID No.** \_\_\_\_\_

**Payment Reason/ Remittance Information** \_\_\_\_\_

**Receiver's Address (number, street, suite no.)** \_\_\_\_\_

**City, State, and Postal Code** \_\_\_\_\_

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.

**A voided check for this bank account must be attached. No deposit slips please.**

**SIGNATURE** \_\_\_\_\_ **TITLE OF REPRESENTATIVE** \_\_\_\_\_

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

I/We opt out of ACH Direct Deposit to our Financial Institution from Portland State University. I/We understand that unless we are a current employee or a student of PSU, we will be subject to the provisions of Oregon Administrative Rule (OAR) 577-072-0030 effective as of January 1, 2010 and may incur additional charges for check processing.

### **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 possession of the United States, or any of their political subdivisions, agencies, or instrumentalities;
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities; or
5. A corporation;
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;
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.

### **FATCA Exempt Payee Code**

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends. Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

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. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank.** Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities

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)

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)

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

G—A real estate investment trust

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

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

### **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.
- A U.S. tax identification number is required for exemption from tax withholding.
  - All fields in line 10 must be completed to claim exemption on Royalty payments.
- 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.
- 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 W8 form.
  - A U.S. tax identification number is required for exemption from tax withholding.
- 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.
- 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.
- W-8IMY: Used by an intermediary, a withholding foreign partnership, a withholding foreign trust, or flow through entity.
- Copies of appropriate withholding certificates, documentary evidence, and withholding statements must be attached to the W-8IMY as well.

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

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

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

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

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