

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 us. 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 NO. (FEIN): _____ **OR SOCIAL SECURITY NO.** _____

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

- | | | |
|---|---|--|
| <input type="checkbox"/> U.S. Citizen | <input type="checkbox"/> Individual | <input type="checkbox"/> Woman Owned- State Certified |
| <input type="checkbox"/> U.S. Resident Alien- see back of this form | <input type="checkbox"/> Partnership | <input type="checkbox"/> Woman Owned- Self Reported |
| <input type="checkbox"/> Foreign Alien or Entity- Complete form | <input type="checkbox"/> Corporation | <input type="checkbox"/> Minority Owned- State Certified |
| <input type="checkbox"/> W-8- see back of this form | <input type="checkbox"/> Date of incorporation: _____ | <input type="checkbox"/> Minority Owned- Self Reported |
| | <input type="checkbox"/> Limited Liability Corporation- Corporation | <input type="checkbox"/> Emerging Small Business-state certified |
| | <input type="checkbox"/> Limited Liability Corporation- Partnership | <input type="checkbox"/> Emerging Small Business- self reported |
| | <input type="checkbox"/> Limited Liability Corporation- Individual | <input type="checkbox"/> Disadvantaged Business Enterprise - State Certified |
| | | <input type="checkbox"/> Disadvantaged Business Enterprise - Self Reported |
| | | <input type="checkbox"/> Disabled Veteran's Enterprise - Self Reported |

CERTIFICATION:

Under penalties of perjury, I certify that:

- 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
- 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
- I am a U.S. citizen or other U.S. 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. **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 OF THESE OPTIONS:** The entire amount of the ACH deposit **IS NOT deposited to a financial institution outside the U.S.** (If this box is checked, sign the form, and return it to PSU at the address below.)
- The entire amount of the ACH deposit **IS ultimately deposited to a financial institution outside the U.S.** (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.

PORTLAND STATE UNIVERSITY- FOREIGN ALIEN/ ENTITY OR RESIDENT ALIEN

FOREIGN ALIEN OR ENTITY

Portland State University is now requiring a W-8 form for all foreign aliens/entities being paid for a service, copyrights, permissions and royalties performed in the United States to conform to IRS regulations. A faxed or emailed copy is not acceptable. The IRS requires Portland State University to obtain an original completed, signed and dated W-8 form prior to issuing payment. There are four different types of W-8 forms. The Foreign Alien/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 address below:

The links for the W-8 forms are as follows- (the entity type will determine which form to complete)

http://www.irs.gov/pub/irs-pdf/fw8exp.pdf	(Form W-8EXP)
http://www.irs.gov/pub/irs-pdf/iw8exp.pdf	(Instructions Form W-8EXP)
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)
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/fw8imy.pdf	(Form W-8IMY)
http://www.irs.gov/pub/irs-pdf/iw8imy.pdf	(Instructions Form W-8IMY)

US RESIDENT ALIEN

Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "savings clause." Exceptions specified in the savings clause may permit an exemption from tax to continue for certain types of income even after the recipient has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the savings clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement that specifies the following five items:

1. The treaty country—generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the savings clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient fact to justify the exemption from the tax under the terms of the treaty article.

Example: Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S. China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on the exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requestor the appropriate completed Form W-8.

**Please return W-8 Forms to: Portland State University- Specialized Accounting Services Tel No: 503-725-8950
PO Box 951, Portland, OR 97207-0951 (These forms must be mailed.)**