

UNIVERSITY SYSTEM OF NEW HAMPSHIRE

Purpose of USNH Substitute W-9 Form

The University System of New Hampshire (USNH) consists of UNH-Durham, UNH-Manchester, Keene State College, Plymouth State University, Granite State College, and New Hampshire Public Television. USNH requires that a record be kept of any individual or business that receives a check from the University System, whether for services rendered, goods provided or any other circumstance for which monies would be paid. USNH uses the attached Substitute W-9 Form to create a vendor record for an individual or business. This form also meets the requirements of the IRS Form W-9, Request for Taxpayer Identification Number. An employer identification number, or EIN, is also known as a taxpayer identification number, or TIN. **Failure to return this form in a timely manner will delay payment.** If you have any questions, please contact the appropriate campus Purchasing Office listed on the form.

Privacy Act Notice

USNH is requesting your Taxpayer Identification Number (TIN) to satisfy the requirements of Federal and State law. Section 6109 of the Internal Revenue Code requires that you provide your correct TIN to be used on information returns (Forms 1099) filed with the Internal Revenue Service. Failure to provide your TIN could result in backup withholding and penalties. State law (RSA 282-A:117-a) requires USNH to file information reports with the State of NH using a sole proprietor's Social Security number rather than their TIN if services will be provided. Failure to provide this information will result in penalties. Any penalties assessed against USNH for failure to provide your correct TIN or SSN to federal and state authorities will be passed along to you.

USNH will not disclose your TIN or SSN to anyone outside the institution except as mandated by law.

Instructions for Completing the USNH Substitute W-9 Form

Individual or Sole Proprietor – Provide SSN (and EIN if applicable):

- Provide your Social Security Number (SSN), full legal name, and **physical home address** in addition to a mailing address if different (**If you list a PO Box for a mailing address, you must also provide a physical home address**)
 - If you are a sole proprietor providing *services*, you must provide the **Owner's SSN**, full legal name, **business address** and any "Doing business as" names the business may operate under. (**If you list a PO Box for a mailing address, you must also provide a physical business address**). Also provide your Employer ID number (EIN) if applicable.
 - Otherwise, if you are a sole proprietor providing *only goods*, specify an EIN and/or Owner's name and SSN
- If a check should be issued to you personally, indicate 'Individual' in the Ownership Status. If a check should be issued to the business name, indicate 'Sole Proprietor' in the Ownership Status.
- Complete the "Business Classification" attachment if applicable.
- Indicate if you are a foreign entity/non-resident alien.
- Answer each question if applicable.
- Sign and date the form. Return the completed form as indicated on the Substitute W-9 form.

Business – Provide EIN:

- Provide the business' Employer ID Number (EIN), the full legal name of the business (the name under which the business files with the IRS), any "Doing business as" or other names the business may operate under, and the appropriate addresses. (**If you list a PO Box for a mailing address, also include physical address**).
- Complete the "Ownership Status" section. Complete the "Business Classification" attachment if applicable.
- Indicate if the business is a foreign entity/non-resident alien.
- Answer each question if applicable.
- Sign and date the form. Return the completed form as indicated on the Substitute W-9 form.

**UNIVERSITY SYSTEM OF NEW HAMPSHIRE (USNH)
SUBSTITUTE W-9 FORM**

Your United States Taxpayer Identification Number (TIN) must be provided regardless of your tax status. Name must be the same as that filed with the IRS (on your income tax return) or the Social Security Administration to avoid backup withholding. Failure to return this form in a timely manner will delay the order and/or payment. Return completed form as indicated in the box below.

THIS SECTION TO BE COMPLETED BY CAMPUS DEPARTMENT/BSC

Requester: Dept/BSC _____ Contact Person _____
Phone _____ Fax _____

Briefly provide purpose for vendor code: _____

USNH Purchasing & Contract Services Fax: 603/862-3390
 Keene State College Purchasing Fax: 603/358-2495
 Plymouth State University Purchasing Fax: 603/535-2711

Social Security Number (Individual or Sole Proprietor Owner)

Employer Identification Number (Business)

_____ -- _____ -- _____

_____ - _____

USNH Common ID, if known, starts with a 9, 9 digits _____

Last Name _____ First Name _____ Middle Name _____

Business Name _____

Mailing Address _____ Physical Street Address _____

City/State/Zip _____ City/State/Zip _____

Phone _____

Fax _____

Note: If check should be payable to an individual, leave business name blank and provide your physical home address.

OWNERSHIP STATUS: (must \sqrt only one)

- | | | |
|---|--|--|
| <input type="checkbox"/> Individual (not an actual business)* | <input type="checkbox"/> Partnership | <input type="checkbox"/> LLC-Disregarded Entity* |
| <input type="checkbox"/> Sole Proprietor (individually owned business)* | <input type="checkbox"/> Government agency | <input type="checkbox"/> LLC-Partnership |
| <input type="checkbox"/> Non-Profit | <input type="checkbox"/> Corporation | <input type="checkbox"/> LLC-Corporation |
| *SSN required (EIN required for all others) | <input type="checkbox"/> Other _____ | |

BUSINESS CLASSIFICATION

Businesses must complete the attached classification sheet

Are you now, or have you ever been, an employee of the University System of New Hampshire? Yes No

Do you or does any owner, sales/service representative, or employee, have a personal relationship with a USNH employee (includes all campus locations) (student relationships are not considered)? Yes No

Are you a foreign entity/non-resident alien? Yes No (If yes, USNH will send the appropriate IRS Form W-8 series for your completion)

All business entities must answer these additional questions (not required of individuals):

What will you be providing? Goods Services Both

Is your company registered with the N.H. Secretary of State? Yes No Is your company an AA/EO employer? Yes No

Has your firm ever been involved in Federal debarment proceedings? Yes No If yes, please attach a letter of explanation.

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 U.S. citizen or other U.S. person (as defined in 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.

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

Signature _____ Date _____

Typed/Printed Name: _____ Title _____

Ownership Status Definitions and Information

| | |
|----------------------------------|---|
| Individual* | A person (not an actual business) who has a non-employee relationship with USNH by providing goods or services and should receive payment as an individual and not a business. |
| Sole Proprietor* | An individual operating a business in which the business does not exist separately from the owner. The individual accepts the risks of the business to the extent of all his or her assets, whether used in the business or used personally. |
| Corporation | A person or group of people who incorporate by receiving a charter from their Secretary of State. Includes associations, joint stock companies, insurance companies, and trusts and partnerships that operate as associations or corporations. |
| Partnership | A relationship between two or more persons who join together to carry on a trade or business. Each partner contributes money, property, labor or skill, and expects to share in the profits and losses of the business. Partners can be individuals, corporations, trusts, estates, and other partnerships. |
| Limited Liability Company (LLC)* | <p>A business structure allowed by state statute, but not recognized by the federal government for federal tax purposes. This structure can take several forms including disregarded entity, corporation, and partnership depending on the relationship to the owner(s). Owners are called members and may include individuals, corporations, other LLCs, and foreign entities. There is no maximum allowable number of members. Some states permit "single member" LLCs, those that have only one member.</p> <p>To be treated as a corporation, an LLC has to file Form 8832, Entity Classification Election with the IRS, and elect to be taxed as a corporation. Additionally, if the LLC is taxed as a disregarded entity/sole proprietorship we require the owner's SSN.</p> |

***Social Security Numbers are required for all payments to individuals, for all payments to Limited Liability Companies designated as Disregarded Entities, and for all payments for services to sole proprietorships.** If W-9 form indicates sole proprietorship provides 'goods only' without owner's SSN, but it is determined payment to vendor is reportable on Form 1099-Misc, SSN is required.

Other

AA/EO Affirmative Action/Equal Opportunity Employer

Purchasing Offices

University System of New Hampshire
USNH Procurement Services
121 Technology Drive, Suite 121
Durham, NH 03824-4716
Ph: 603-862-2896
Fax: 603-862-3390

Keene State College
Purchasing Office
229 Main Street
Keene, NH 03435-1601
Ph: 603-358-2493
Fax: 603-358-2495

Plymouth State University
Purchasing Office
25 Highland Street, MSC #35
Plymouth, NH 03264-1595
Ph: 603-535-2246
Fax: 603-535-2711

BUSINESS CLASSIFICATIONS (√ all that apply)

| | |
|--------------------------|---|
| <input type="checkbox"/> | Lawyer/Law Firm |
| <input type="checkbox"/> | Medical or Health Care Provider |
| <input type="checkbox"/> | 8(A) Designation - The 8A designation is given to small companies owned by socially and economically disadvantaged persons, so that they may bid and obtain federal government contracts and other assistance to develop their business. The business owner must be eligible under the same rules and guidelines set down by the federal government. |
| <input type="checkbox"/> | Disabled Owned - A business that is at least 51% owned by one or more disabled persons who control and operate the business. Control in this context means exercising the power to make policy decisions and operate means to be actively involved in the day-to-day management of the business. |
| <input type="checkbox"/> | Disabled Veteran Business Enterprise (DVBE) - A disabled veteran recognized by the state of California means a veteran of the U.S. military, naval, or air service, with a service-connected disability of at least 10% or more and who is a California resident. Where at least 51% is owned by disabled veterans and conducts daily business management and control. The home office cannot be a branch or subsidiary of a foreign corporation, foreign firm or other foreign-based business. |
| <input type="checkbox"/> | Disadvantaged Business Enterprise (DBE) - A business that is usually certified by a federal, state or local government agency as having met all of the government standards that award eligibility, but may include women, minority, disabled and other disadvantaged by as a result of economic disadvantages with respect to education, employment, residence or business location or social disadvantage and lack of business training. |
| <input type="checkbox"/> | Disadvantaged Veteran Enterprise (DVE) - A business that is a small business concern owned and controlled by veterans, where not less than 51% is owned controlled and managed by veterans. As defined in (38 U.S.C. '101(2)) See veteran definition. |
| <input type="checkbox"/> | Historically Black Colleges / Universities & Minority Institutions (HBCU/MI) - Historically Black and minority colleges and universities that are recognized by the government as legitimate set-aside business opportunities. |
| <input type="checkbox"/> | HUBZone Certified - A business that is operating in a certified historically under-utilized business zone. There are 7,000 qualified census tracts (HUD) and 900 qualified non-metropolitan counties. |
| <input type="checkbox"/> | Labor Surplus - Is generally defined for a Civil Jurisdiction rather than the entire MSA where the average unemployment number is 20% higher than the average U.S. unemployment rate in the last two calendar years. |
| <input type="checkbox"/> | Minority Business Enterprise (MBE) – A Minority Business Enterprise usually certified by a federal, state or local government agency as having met all of the government standards that award eligibility. |
| <input type="checkbox"/> | Minority-Owned - A business that is at least 51% owned by, and whose management and daily business operations are controlled by, one or more members of a socially and economically disadvantaged minority group, namely U.S. citizens who are African Americans (Black), Hispanic Americans, Native Americans, Asian-Pacific Americans and Indian Sub-Continent Americans. |
| <input type="checkbox"/> | Service Disabled Veteran (SDV) – A business that a veteran with a disability that is service connected. The term “service connected” means, with respect to disability or death, that such disability was incurred or aggravated, in the line of duty in the active military, naval or air service. (38 U.S.C. '101(16)). |
| <input type="checkbox"/> | Small Business: A business concern eligible for assistance from SBA as a small business is one that is organized for profit, with a place of business located in the United States. It must operate primarily within the United States or make a significant contribution to the U.S. economy through payment of taxes or use of American products, materials or labor. Together with its affiliates, it must meet the numerical size standards as defined in the Small Business Size Regulations, 13 CFR 121. |
| <input type="checkbox"/> | Small Disadvantaged Business (SDB) - New certification eligibility criteria established by the SBA effective 7/1/99. All firms must be certified by one of the SDB Certification Agencies designated by the SBA. To qualify must be a small business, not exceed standards for Primary SIC, meet Contracting Officers' assigned SIC code, be a U.S. Citizen and be 51% owned and controlled by one or more Socially & Economically Disadvantaged Individuals. The SBA classification is based on a Preponderance of the Evidence Clause” this SDB Certification is good for 3 years. |
| <input type="checkbox"/> | Woman Business Enterprise (WBE) - A Women Business Enterprise usually certified by a federal, state or local government agency as having met all of the government standards that award eligibility. |
| <input type="checkbox"/> | Women-Owned - A business that is at least 51% owned by, and whose management and daily business operations are controlled by one or more women who are U.S. citizens. |
| <input type="checkbox"/> | Veteran Owned - A business that is at least 51% owned by one or more veterans, who control and operate the business. Control in this context means exercising the power to make policy decisions and operate means to be actively involved in the day-to-day management of the business. The term “veteran” (38 U.S.C.'101(2)) means a person who served in the active military, naval, or air service, and who was discharged or released therefrom under conditions other than dishonorable. |
| <input type="checkbox"/> | Veteran Business Enterprise (VBE) - Under SBA Guidelines Small Business Act (PL 85-536) as amended states: Small Business Concerns owned and controlled by veterans not less than 51% owned by one or more veterans and in the case of a publicly owned business not less than 51% of the stock is owned by one or more veterans. |
| <input type="checkbox"/> | Vietnam Veteran - A business that is at least 51% owned by one or more Vietnam Veterans who served between 1/1/59 and 5/7/75 and have control and operate the business. Control in this context means exercising the power to make policy decisions and operate means to be actively involved in the day-to-day management of the business. |