

**Kristen M. Scalise CPA, CFE, Summit County Fiscal Officer**

175 S. Main St., Accounting Room 406, Akron, OH 44308 (330) 643-2672 or (330) 643-7895

**SUBSTITUTE FORM W-9: Request for Taxpayer Identification Number and Certification**

*No payments will be issued until a legible, fully completed and signed Substitute W-9 and OPERS PEDACKN if applicable, has been received via mail to the above address or faxed to (330) 643-8284 or emailed to [fiscalfinance@summitoh.net](mailto:fiscalfinance@summitoh.net).*

Please **PRINT** or **TYPE** all information legibly. See specific instructions on page 2.

<b>PART I: Vendor Information</b>										
<b>A</b>	<b>Full Legal Name:</b> (As shown on IRS EIN records, IRS Notification CP575 or Social Security Admin records.) <i>No nicknames or acronyms.</i>									
<b>B</b>	<b>Business Name,</b> Trade Name or DBA (Doing Business As), if different from above,									
<b>C</b>	<b>Entity Type:</b> Place an <b>X</b> in the appropriate box. (Mark one only): <input type="checkbox"/> Corporation/S-Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Individual/Sole Proprietor <input type="checkbox"/> Trusts/Estates <input type="checkbox"/> Government Entity <input type="checkbox"/> Other: _____									
<b>D</b>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 50%; padding: 2px;"><b>Address: Correspondence/1099</b></td> <td style="width: 50%; padding: 2px;"><b>Remittance Address, if different than address at left.</b></td> </tr> <tr> <td style="height: 80px;"></td> <td style="height: 80px;"></td> </tr> </table>	<b>Address: Correspondence/1099</b>	<b>Remittance Address, if different than address at left.</b>							
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<b>E</b>	<b>Payment Description Category:</b> Place <b>X</b> in appropriate box for payment type below. <input type="checkbox"/> Supplies, Goods, Products, Materials <input type="checkbox"/> Rental/Lease (Equipment, Buildings, Land-Temporary Easement) <input type="checkbox"/> Attorney/Law Firm-Legal Services <input type="checkbox"/> Permanent Easement (Sale of land to County) <input type="checkbox"/> Attorney/Law Firm-Gross Proceeds <input type="checkbox"/> Refund (Describe) _____ <input type="checkbox"/> Health Care Services (Doctor, Dentist, Nurse) <input type="checkbox"/> Reimbursement (Describe) _____ <input type="checkbox"/> Other Services (Describe) _____ <input type="checkbox"/> Other (Describe) _____									
<b>F</b>	<input checked="" type="checkbox"/> <b>PEDACKN Requirement:</b> If you have marked <b>Individual</b> and one of the starred ☆ Payment Categories, you must fill out the OPERS Independent Contractor Acknowledgement Form. Corporations are not required to complete a PEDACKN.									
<b>G</b>	<b>Misc:</b> IRS Exempt Payee Code (if any) <input type="text"/> If Business, NAICS # <input type="text"/> FATCA Reporting Code <input type="text"/>									
<b>PART II: Taxpayer Identification Number (TIN) - List one only.</b>										
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 40%; padding: 2px;">Enter your Federal TIN here. The TIN <u>must match</u> the "<b>Legal Name</b>" listed on the Full Legal Name line above.</td> <td style="width: 20%; text-align: center; vertical-align: middle;"><b>Social Security Number</b></td> <td style="width: 10%; text-align: center; vertical-align: middle;"><b>OR</b></td> <td style="width: 30%; padding: 2px;"><b>Federal Taxpayer Identification No. (TIN)</b></td> </tr> <tr> <td style="height: 30px;"></td> <td style="border: 1px solid black;"></td> <td></td> <td style="border: 1px solid black;"></td> </tr> </table>		Enter your Federal TIN here. The TIN <u>must match</u> the " <b>Legal Name</b> " listed on the Full Legal Name line above.	<b>Social Security Number</b>	<b>OR</b>	<b>Federal Taxpayer Identification No. (TIN)</b>					
Enter your Federal TIN here. The TIN <u>must match</u> the " <b>Legal Name</b> " listed on the Full Legal Name line above.	<b>Social Security Number</b>	<b>OR</b>	<b>Federal Taxpayer Identification No. (TIN)</b>							
<b>PART III: Certification - Under penalties of Perjury, I certify that:</b>										
<ol style="list-style-type: none"> <li>1 The number shown on this form is my/the entity's correct taxpayer identification number , and</li> <li>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</li> <li>3 I am a U.S. citizen or other U.S. person (defined in General Instructions), and</li> <li>4 The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.</li> </ol> <p><b>Certification instructions:</b> 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.</p>										
<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 50%; border-bottom: 1px solid black;"><b>Handwritten Signature</b> of the owner of the Social Security Number <b>or</b> the Authorized Corporate / Partnership Representative for the listed TIN</td> <td style="width: 15%; border-bottom: 1px solid black;">Date signed</td> <td style="width: 35%; border-bottom: 1px solid black;">Phone</td> </tr> <tr> <td style="border-bottom: 1px solid black;"><b>Print Name</b></td> <td style="border-bottom: 1px solid black;">Title, if Company Representative</td> <td style="border-bottom: 1px solid black;">Fax</td> </tr> <tr> <td style="border-bottom: 1px solid black;"></td> <td style="border-bottom: 1px solid black;"></td> <td style="border-bottom: 1px solid black;">Email Address</td> </tr> </table>		<b>Handwritten Signature</b> of the owner of the Social Security Number <b>or</b> the Authorized Corporate / Partnership Representative for the listed TIN	Date signed	Phone	<b>Print Name</b>	Title, if Company Representative	Fax			Email Address
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<b>Print Name</b>	Title, if Company Representative	Fax								
		Email Address								
<b>Part IV: Summit County Department doing business with vendor:</b>										
Contact Name/ Department/ Phone	Ensure this is the latest version of the form at <a href="https://fiscalportal.summitoh.net/index.php/forms/viewcategory/3-accounting">https://fiscalportal.summitoh.net/index.php/forms/viewcategory/3-accounting</a>									

**Purpose of this Substitute W-9**

You have received this form because Summit County has done business with you or will. The IRS does not require your consent to any provision of this document other than the certifications required to avoid backup withholding.

According to federal tax law, we are required to obtain Taxpayer Identification Numbers (TIN) of all individuals and businesses to whom reportable payments are made. This form is used by Summit County as a substitute for the W-9 Form as allowed by the IRS. This form provides us with the information we require to enter an individual or a company in our computer system as a Vendor. Our form asks for additional information that is not on the IRS form. This information will assist us in determining if the payments we make to you are subject to IRS tax reporting requirements and or IRS Backup Withholding under IRS Code Section 3406.

**No payments will not be processed until this form is received by the Summit County Fiscal Office and a Vendor file has been created.**

**Updating Your Information**

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. **You must furnish a new W-9 or Substitute W-9 if any of the following occurs: a Name change; the TIN or type of entity changes; changes in Correspondence and remittance addresses.**

**Penalties**

**Failure to furnish TIN** - If you fail to furnish your correct TIN to a requester, you are subject to a penalty by the IRS for each such failure unless your failure is due to reasonable cause and not willful neglect.

**Civil penalty for false information with respect to withholding** - If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty from the IRS.

**Criminal penalty for falsifying information** - Willfully falsifying certifications or affirmations may subject you to criminal penalties by the IRS including fines and/or imprisonment.

**Misuse of TINs** - If a requester discloses or uses TINs in Violation of federal law, the requestor may be subject to civil and criminal penalties.

**PART I: Vendor Information**

**A Legal Name** - Print the "Full Legal Name" of the person or business entity to whom the payment is to be issued.

You can find this information on your IRS EIN records, IRS Notification CP575 or Social Security Administration (SSA) records.

You must provide your full name, not an acronym. For example, if your legal name is "Any Beverage Company" do not write in ABC. If your name on your Social Security Card is Elizabeth Miller, write that instead of a nickname, such as Beth or Liz.

All checks will be made payable to the legal name, unless you have provided an alternate name in Part I, Item B.

**B Business Name, Trade Name or DBA (Doing Business As)** - If you are an entity or individual doing business under a business or trade name, which is different from the Legal name in Item A, print that name here if you want the payments issued to the alternate name.

**C Entity Type** - In order to determine your 1099 status, we need to know your federal tax classification. All individuals and partnerships, whether performing a service or supplying goods, and some corporations will receive a 1099. A Form 1099-Misc must be issued by January 31 for payments made in the previous year.

**D Address: Correspondence/1099 - This is your general mailing address.** Print the correspondence address where notices and/or a Form 1099 can be mailed.

**Remittance Address** - Print the address where payments are to be sent if it is different than the Correspondence address.

**E Payment Description Category** - In order to set up a vendor profile correctly, we need to know why you're being paid. Your selection in this category will tell us if we must issue a 1099 to you and if an OPERS Independent Contractor Acknowledgement form (PEDACKN) is needed as denoted by the starred categories.

*Example: You're an attorney. The tenant living in your rental property has applied for rental assistance from the Veterans Service Commission. In this case, mark the category Rental, because the payment is for rent, not legal services.*

**F PEDACKN** - An individual must complete the Ohio Public Employees Retirement Services - Independent Contractor Acknowledgement form (PEDACKN) when services are being provided to a County department or agency. For more information see <http://www.opers.org/forms/definitions/PEDACKN.shtml>. If you have chosen Individual in Entity Type and a Payment Category with a STAR★, you must fill out a PEDACKN. See O.R.C. § 145.038.

**G Miscellaneous** - These answers will assist us in creating a vendor profile.

**Exempt Payee Code** - If you are exempt from IRS Backup Withholding, we need your payee code. For further information on the Exempt Codes go to <http://www.irs.gov/pub/irs-pdf/fw9.pdf>.

**NAICS Number** - This is your North American Industry Classification System Code for your business.

**FATCA Reporting Code** - If you are exempt from the Foreign Account Tax Compliance Act, we need this code. For further information on the FATCA Codes, go to <http://www.irs.gov/pub/irs-pdf/fw9.pdf>.

**PART II: Taxpayer Identification Number (TIN)**

If you are an individual, your TIN is your Social Security Number. If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers you to use your SSN. Corporations, partnerships and multi-member LLC should use their EIN. If you are a foreign entity, please use the appropriate Form W-8.

**PART III: Certification**

By signing the Substitute W-9, the owner of the Social Security Number or the authorized representative of the company establishes that the information on the form is complete and correct to the best of his/her knowledge.

**Definition of a U.S. person** - For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Part IV: Summit County Department doing business with vendor:**

Which Summit County Department is doing business with the vendor? Who is the contact person in that Department?