

REQUEST FOR TAXPAYER ID NUMBER AND CERTIFICATION
— SUBSTITUTE FOR FORM W-9



VIRGINIA BEACH CITY PUBLIC SCHOOLS
 CHARTING THE COURSE

OBS Rev. 5-2-23

Pursuant to Section 6109 of the Internal Revenue Code, you must furnish your Taxpayer Identification Number (TIN) to Virginia Beach City Public Schools. If this number is not provided, you may be subject to a 24% withholding on each payment. You must provide your TIN whether or not you are required to file a tax return. To avoid the 24% withholding and to ensure that accurate tax information is reported to the Internal Revenue Service, please use this form to provide the requested information.

Tax Reporting Name: _____

(Note: Name is required above; **DO NOT** leave line blank)

Business Name: (if different
from above): _____

Primary Address: _____

City

State

Zip

Country

Remit address: (if different
from primary): (include
City, State and Zip _____)

NOTE: If you are a sole proprietor you may use either your SSN or EIN, as your Taxpayer Identification Number. If you are a corporation, partnership, government entity, trust or estate, tax exempt or non-profit organization you must provide an EIN as your Taxpayer Identification Number.
NOTE: Check the appropriate box below for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

Organization/Entity: Check Only One:	Business Classification: Check Only One:	Business Activity: Check Only One:	Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3 of IRS form W-9): Exempt payee code (if any) _____ Exemption from FATCA reporting Code (if any) _____ (Applies to accounts maintained outside the U.S.)
<input type="checkbox"/> Individual/Sole Proprietorship or Single-member LLC	<input type="checkbox"/> Minority-Owned Business <input type="checkbox"/> Asian-Pacific Americans <input type="checkbox"/> Black Americans <input type="checkbox"/> Hispanic Americans <input type="checkbox"/> Native Americans <input type="checkbox"/> Subcontinent Asian Americans	<input type="checkbox"/> Legal Services	
<input type="checkbox"/> Corporation		<input type="checkbox"/> Services Only	
<input type="checkbox"/> Partnership	<input type="checkbox"/> Service-disabled Veteran-Owned	<input type="checkbox"/> Merchandise (goods) only	
<input type="checkbox"/> S Corporation	<input type="checkbox"/> Small Business	<input type="checkbox"/> Merchandise & Services	
<input type="checkbox"/> Medical/Health Care	<input type="checkbox"/> Woman-Owned		
<input type="checkbox"/> Limited Liability Co (<input type="checkbox"/> C=Corp, <input type="checkbox"/> S= S Corp, <input type="checkbox"/> P=Partnership)			
<input type="checkbox"/> Government Agency			
<input type="checkbox"/> Tax Exempt or Non-Profit Organization			
<input type="checkbox"/> Trust or Estate			
<input type="checkbox"/> Nonresident Alien (See Below)			

Federal Tax Identification Number

Or

Social Security Number

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CERTIFICATION: Under penalties of perjury, I certify that:

- The legal name and number shown on this confirmation letter is my correct legal name and 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 below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

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. See the instructions on page 3 of the IRS W-9 form.

Authorized Signature

Phone

Fax

Printed Name

Title

Email

Date

Virginia Beach City Public Schools * Office of Business Services (757) 263-1033

Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the *Exemptions* box, any code(s) that may apply to you. See *Exempt payee code* and *Exemption from FATCA reporting code* on page 3.

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 backup withholding:

- 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 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
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations, S corporations must not enter an exempt payee code because they are exempt only for sales of non-covered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. 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 U.S. commonwealth or possession, 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