



"IRS audits are down!"

You may have seen headlines like the one above, but <u>don't be fooled</u>. In recent years, the IRS has been aggressively increasing its audits of <u>employment taxes</u> and <u>1099 compliance</u> of small businesses.

Over a 3-year period, the IRS audited 7,200 taxpayers for 1099 compliance. Of those audited, 74% of them were assessed backup withholding tax with interest and penalties.

Why should I care? — Penalties!

You could be subjected to a penalty of **\$1,080 per 1099** not filed if you intentionally disregarded the filing requirement and did not file the 1099s.

So, if ten 1099s were required but not filed, you could be subjected to penalties of **\$10,800!!** OUCH!!!

You could also be required to pay back-up withholding of 24% of payments made to a vendor, i.e. you owe the vendor \$1,000.00, you withhold \$240.00 and send it to the IRS. Backup withholding and remittance of the withheld tax requires another tax form and our assistance, so save yourself some money and make sure you get the W-9 from the vendor and file the required Form 1099s.

How is this being enforced?

<u>Two questions on your tax return must be answered</u> <u>or your income tax return cannot be filed.</u>

 \Rightarrow Did the corporation make any payments in (year) that would require it to file Form(s) 1099?

 \Rightarrow If "yes," did or will the corporation file required Forms 1099?

By responding to these questions, you are indicating (under penalty of perjury) that your tax return is accurate and complete – including your answers to the above 1099 questions. The IRS is using these questions to classify the failure to file as "intentional disregard" and are assessing the highest level of penalties or \$1,080 per 1099.



Just think how easy it is for computer data matching to identify businesses that are not in compliance. There will probably be a LOT more computergenerated correspondence audits.

When do I need to file a 1099?

A Form 1099 is required for each payment to a non-corporate entity or person of \$ 600.00 or more during the year for:

- Rents
- Services performed by someone who is not your employee
- Prizes and awards
- Other income payments
- Medical and health care payments
- Crop insurance proceeds
- Payments to an attorney

In addition, Form 1099-MISC is required if you made direct sales of at least \$5,000 of consumer products to a buyer for resale anywhere other than a permanent retail establishment.

** There are other transactions which require the filing of 1099s but these are the ones we felt were most pertinent to our clients. **

Rule of Thumb

Not filing a 1099 can cause you a lot of headaches and \$\$\$.

However, filing one even when it isn't required doesn't cause anyone headaches or \$\$\$ other than the cost of compliance.

So the rule of thumb is:

When in doubt—file.

You can never be penalized for filing too many 1099s, just not enough.

Begin now to manage your risk

The best way to manage your risk of 1099 compliance and Backup Withholding Tax is by requiring any individual you pay to **submit a Form W-9 to you** <u>before</u> you pay them.

Departme	W-9 put 2013) Into the Treasury Intervice	Request for Taxpayer Identification Number and Cert	tification	Give Form to the requester. Do no send to the IRS.						
,	lanie (as shown on your ho	onve tax Rotum)								
	Business rums-Uberganded entity rums, I diferent towakase									
Specific Instructions on page	Prock appropriate box for t	□ Trustiestais	Been pitons (ees instructions): Beenpit payee sole (1 arg) Been piton ton FAXCA reporting code (1 arg)							
Acific 1	Other (see instructions address (num ter, street, any		Requestion to name	e and address (o pilona)						
	by, state, and Z IP code									
~ b	astaccount nun berjs) here	(op term)								
interyo avold	ter TIN is the appropriate backup with holding. For a lest, sole proprietor, o	ntification Num ber (TIN) box. The TIN povided mast metch the same gives on the "N Isolvidade, the syon social security sambler (SSN). However deseganded entry, see the Part Instituctions on page 3. For	er, tor a							
Intervo oavold esident antities. 71 Von j	er TIN is the appropriation to the sector of	s box. The TIN provided must match the name given on the "Na r Individuals, this is your social security number (SGN, Howeve	e, bra ther oget a							
anter yo bavold esident esiden	or TIN is the appropriate backup with hotsing. For allos, sole proprietor, or it is your employer iden age 3. the account is in more to to enter.	box. The TIN provided must match the name given on the "N Individuals, this is your social security anmoer (SAN, Howeve Glasgasido entity, see the Pari I instructions or page 3. For o fibration number (EIN, if you do not have a number, see How f	e, bra ther oget a							
Intervo o avoid esident nittles. W on p tote. If umber	ar TIN is the appropriate backup with holding. For a less, sole proprietor, o it is your employer iden age 3. The account is in more th is enter.	box. The TN population must institu the same galance on the "V instructionals, the interval of the same galance of the same dampatch of the same same same same same same fitting the same same same same same same same sam	e, bra ther oget a							
Intervo o avoid esident antiles. 7W on p esite. It sumber 2711	ser TIN is the appropriation of the second s	box. The TN population must institu the same galance on the "V instructionals, the interval of the same galance of the same dampatch of the same same same same same same fitting the same same same same same same same sam	r, bra hter o get a Employ	r dorik sion number						
Intervo o avoid exident intities. Won p exite. If umber lader p . The Lam Serv	ar TN is the appropriate backup with bolding. To alse, sole poperator, or it is your employer iden age 3. the account is is more to be either. Certification ensities of perjury, local unders how a certain for the subject to backup w	too. The This Lock data made make the name pulses on the Y- name transmission of the transmission of the transmission of the transmission of the transmission of the transmission of the transmission of the Realized workshop (RM, Y you do not have a surface, we have the at a one same, now the chard or page 4 to gatantias on index regimesting the transmission of the transmission of the transmission regimesting of the transmission of the transmission of the transmission regimesting of the transmission of the transmission of the transmission in the transmission of the transmission of the transmission of the transmission regimesting of the transmission of the transmission of the transmission of the transmission of the transmission of the transmission of the tran	r, br sher o ger a Engle g for a sumber to be or (b) I have not been	er identification number						
Diteryco osvodo esident nittles. Woo j tote. If umber Dider p . The i . The i . Sorv no ic	we This the appropriet incrups of hooting, for a test, sole propertience, a last source and the source of the appendix of the source of the appendix of the source of the the account is is more to be effer. Contribution of the source of the formers flow a cell the for and a subject to back up the first source to back up	too. The This Lock data made make the name pulses on the Y- name transmission of the transmission of the transmission of the transmission of the transmission of the transmission of the transmission of the Realized workshop (RM, Y you do not have a surface, we have the at a one same, now the chard or page 4 to gatantias on index regimesting the transmission of the transmission of the transmission regimesting of the transmission of the transmission of the transmission regimesting of the transmission of the transmission of the transmission in the transmission of the transmission of the transmission of the transmission regimesting of the transmission of the transmission of the transmission of the transmission of the transmission of the transmission of the tran	r, br sher o ger a Engle g for a sumber to be or (b) I have not been	er identification number						
Intervolo esident nittles. Woo j exis. If umber lader p lader p	or TN is the appropriate to the period of the theory of the appendix of the period of the theory of the appendix of the period of the theory of the menalizes of perjury. Least numbers flow are this flow on a subject to backsay the one (High that I arm subject in U.S. other or other U	box. The TPL ported multi-multi-field he same plane on the Y- monthanks, the have been plane of the rest (CA). However, the plane of the transmission of the transmission of the transmission of the transmission of the transmission of the transmission of the William of the transmission of the transmission of the transmission with the transmission of the transmission of the transmission of the transmission of the transmission of the transmission of the transmission with the transmission of the transmission of the transmission of the transmission with the transmission of the transmission of the transmission of the transmission with the transmission of the transmission of the transmission of the transmission with the transmission of the transmission of the transmission of the transmission with the transmission of the transmission of the transmission of the transmission with the transmission of the transmission of the transmission of the transmission with the transmission of the transmission of the transmission of the transmission with the transmission of the transmission with transmission of the transmission of th	g for a number to be or(b) I have not bee rest or chvidends, or	er identification number 						
Enteryo o avoid esident esident initites, ravon later, lat	with the appopulation is been properties or a beauty on this holding. For a beauty on this holding, if a beauty of this holding is a beauty of this holding. The apposite beauty of this of the account is in more to be ensert. If Control and the account is in more to be ensert. If Control and the account is in more to be ensert. If Control and the account is in more to be ensert. If Control and the account is a more to be ensert. If Control and the account is an account of the account of the account is an account of the ac	100. The TV Back VBd meth meth he name plane on the VT back VBd meth meth method he name plane on the VT back that has a transformer to the VT	er, brander o ger a serber to be or (b) i have not be not to a brand be or the second beam of the se	er dorfte sinn maker 						
o avoid esident esident intities, 7N on p bole, it isumber lader p lader p lad	This is appopting because it history of history is a best one of history of history and a subject to apply the to account is in more to be account is in more to a subject to ack subject to ack sub- per (subject to ack sub- per) (subject to ack sub- subject to ack sub- per) (subject to ack sub- subject to ack sub- per) (subject to ack sub- subject to ack subject to ack sub- subject to ack subject to ack sub- subject to ack subject to ack subject subject to ack subject to ack subject subject to ack subject to ack subject to ack subject subject to ack subject to ack subject to ack subject subject to ack subject to ack subject to ack subject to ack subject subject to ack subject to ack subject to ack subject to ack subject subject to ack subject to ack subject to ack subject to ack subject subject to ack subject to ack	both The Trappe scalar and maters the animagines on the VE management and variant term in interactions on the VE material scalar and the VE material scalar animagines of the VE material scalar and the VE material scalar animagines of the VE material scalar and the VE material scalar animagines of the VE material scalar and the VE material scalar and the VE material material scalar and the VE material scalar and the VE material material scalar and the VE material scalar and the VE material material scalar and the VE material scalar and the VE material material scalar and the VE material scalar and the VE material material scalar and the VE material scalar and the VE material material scalar and the VE material scalar and the VE material material scalar and the VE material scalar and the VE material is a filter material scalar and the VE material scalar and the VE material and the VE material scalar and the VE material scalar and the VE material is a filter material scalar and the VE material scalar and the VE material and the VE material scalar and the VE material scalar and the VE material is a filter material scalar and the VE material	er, brander o ger a serber to be or (b) i have not be not to a brand be or the second beam of the se	er dorfte sinn maker 						

Form W-9 is an IRS form that vendor's provide to you which includes their business name, tax ID #, address and information related to the type of tax return they file. If a vendor refuses to provide this information you are required to "backup withhold" taxes from your payment to them if they do not provide a Form W-9 to you.

A potential bonus to W-9/1099 compliance is it may assist you in state Workers Compensation and Unemployment Insurance audits also.

go a long way in reducing your risk of being the subject of these types of audits as well as providing the necessary documentation support in case you're are involved in an audit.

Attached is a Form W-9 for Elev8 Financial Group LLC which we encourage you to keep in your files, to assist you in your 1099 compliance.

More penalties?? How about your having to pay the taxes which were supposed to have been withheld, plus late filing/payment penalties? ANOTHER OUCH!!!

If in doubt, fill it out. If in doubt, send it out. ON TIME!!

Looking ahead with Elev8 Financial Group

Along with our company's re-branding as of January 1, 2018, we will be introducing a number of changes and innovations to improve our clients' experience, for their personal and business needs.

Projects we will be implementing and topics we will be addressing throughout 2018:

- Changing Managed Solutions Plan ("MSP") pricing and options

We aim to provide only those services our clients need at an affordable fixed monthly rate.

- Video Tutorials

We will be offering training materials to help with software (e.g. QBO) and processes that tend to cause pain points with our clients. These will be made in-house and tailored to our clients' needs.

— Upcoming newsletter: "Paying your children"

What are the key points to consider when preparing to provide funds to your children?

- 2018 Tax Planning

What are the changes in 2018 income tax filing and how do they affect your individual and business reporting?



- * Determine what will provide the most value to our clients, and make it affordable.
- * Offer personalized services which enhance our clients' personal and business goals.
- * Listen and react to clients' needs and strive to continually improve their experience.

Request for Taxpayer Identification Number and Certification

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. Elev8 Financial Group 2 Business name/disregarded entity name, if different from above 3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. Individual/sole proprietor or individuals; see instructions on page 3): individual/sole proprietor or individuals; see instructions on the single-member LLC that is disregarded from the owner of the LLC that is an individuals and individuals and individuals; see instructions on page 3): Note: Check the appropriate box in the line above for the tax classification (C=C corporation, P=Partnership) > Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do ther (see instructions) > istregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner. Other (see instructions) > 5 Address (number, street, and apt. or suite no.) See instructions. PO Box 5005 6 City, state, and ZIP code Bozeman, MT 59717 7 List account number(s) here (optional) Pert1 Taxpayer Identification Number (TIN) Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid accoupt withholding. For individuals, this is generally your social security	nternal	I Hevenue Service		Go to www.irs.gov	// <i>FormW</i> 9 for instru	ctions and the late	st inform	ati	on.								
2 Business name/disregarded entity name, if different from above 3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the 5 Corporation C Corporation C Corporation Partnership Trust/estate 5 Individual/sole proprietor or C Corporation C S Corporation, P=Partnership Trust/estate 5 Individual/sole propriate box in the line above for the tax classification of the spinge-member cluc that is and the line above for the tax classification of the spinge-member cluc that is and the spingeride from the owner unders 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 not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is not disregarded from the owner of the LLC is a disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is not disregarded from the owner of the LLC is a disregarded from the owner for U.S. federal tax classification of its owner. Fequester's name and address (optional) PO Box 5005 G City, state, and ZIP code Bozeman, MT 59717 T List account number(s) here (optional) Part I Taxpayer Identification number (TIN) E		1 Name (as shown	on your income	tax return). Name is rec	quired on this line; do no	ot leave this line blank.											
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. 4 Exemptions (codes apply only to certain entities, see instructions on page 3): a Check appropriate box for federal tax classification (C=C corporation Partnership Trust/estate single-member LLC Trust/estate to certain entities, not individuals; see instructions on page 3): b Individual/sole proprietor or single-member LLC C Corporation (C=C corporation, S=S corporation, P=Partnership)		Elev8 Financia	Elev8 Financial Group														
Solicitized propriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the A Examptions (codes apply only to certain entities, not individual/sole proprietor or individual/sole proprietor, or indiscidual/sole proprietor, or indivi		2 Business name/															
Solicitized propriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the A Examptions (codes apply only to certain entities, not individual/sole proprietor or individual/sole proprietor, or indiscidual/sole proprietor, or indivi																	
PO Box 5005 6 City, state, and ZIP code Bozeman, MT 59717 7 List account number(s) here (optional) Part I Taxpayer Identification Number (TIN) Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see How to get a <i>TIN</i> , later. Note: If the account is in more than one name, see the instructions for line 1. Also see What Name and Number To Give the Requester for guidelines on whose number to enter.									certain entities, not individuals; see								
PO Box 5005 6 City, state, and ZIP code Bozeman, MT 59717 7 List account number(s) here (optional) Part I Taxpayer Identification Number (TIN) Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see How to get a <i>TIN</i> , later. Note: If the account is in more than one name, see the instructions for line 1. Also see What Name and Number To Give the Requester for guidelines on whose number to enter.	, Ö	single-memb			E S Corporation			ves	itate	Even	int nav		nda (if an	<i>w</i>		
PO Box 5005 6 City, state, and ZIP code Bozeman, MT 59717 7 List account number(s) here (optional) Part I Taxpayer Identification Number (TIN) Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see How to get a <i>TIN</i> , later. Note: If the account is in more than one name, see the instructions for line 1. Also see What Name and Number To Give the Requester for guidelines on whose number to enter.	žõe Kon									2.00	.pc pay		505 (‴ <u> </u>		
PO Box 5005 6 City, state, and ZIP code Bozeman, MT 59717 7 List account number(s) here (optional) Part I Taxpayer Identification Number (TIN) Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see How to get a <i>TIN</i> , later. Note: If the account is in more than one name, see the instructions for line 1. Also see What Name and Number To Give the Requester for guidelines on whose number to enter.	Print or t	Note: Check the appropriate box in the line above 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.						and off and									
PO Box 5005 6 City, state, and ZIP code Bozeman, MT 59717 7 List account number(s) here (optional) Part I Taxpayer Identification Number (TIN) Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see How to get a <i>TIN</i> , later. Note: If the account is in more than one name, see the instructions for line 1. Also see What Name and Number To Give the Requester for guidelines on whose number to enter.	ecit	Other (see in								(Applies to accounts maintained outside the U.S.)							
		5 Address (number, street, and apt. or suite no.) See instructions. Requester's name					name a	and address (optional)									
	ee.																
7 List account number(s) here (optional) Part I Taxpayer Identification Number (TIN) Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see How to get a TIN, later. Social security number Note: If the account is in more than one name, see the instructions for line 1. Also see What Name and Number To Give the Requester for guidelines on whose number to enter. Employer identification number	0)	6 City, state, and	ZIP code				1										
Part I Taxpayer Identification Number (TIN) Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other fintiles, it is your employer identification number (EIN). If you do not have a number, see How to get a TIN, later. Social security number Note: If the account is in more than one name, see the instructions for line 1. Also see What Name and Number To Give the Requester for guidelines on whose number to enter. Employer identification number		Bozeman, MT	59717														
Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i> , later. Note: If the account is in more than one name, see the instructions for line 1. Also see <i>What Name and Number To Give the Requester</i> for guidelines on whose number to enter.		7 List account nui	nber(s) here (opti	ional)			Aure .		_								
Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i> , later. Note: If the account is in more than one name, see the instructions for line 1. Also see <i>What Name and Number To Give the Requester</i> for guidelines on whose number to enter.																	
Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i> , later. Note: If the account is in more than one name, see the instructions for line 1. Also see <i>What Name and Number To Give the Requester</i> for guidelines on whose number to enter.	Par	ti Taxpa	yer Identifi	cation Number	(TIN)												
esident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see How to get a <i>IV</i> , later. Note: If the account is in more than one name, see the instructions for line 1. Also see <i>What Name and IV Wumber To Give the Requester</i> for guidelines on whose number to enter.	Enter	your TIN in the ap	propriate box.	The TIN provided m	ust match the name	given on line 1 to av	oid	Soc	cial sec	curity	numbe	er.					
entities, it is your employer identification number (ÈIN). If you do not have a number, see <i>How to get a I/N</i> , later. Note: If the account is in more than one name, see the instructions for line 1. Also see <i>What Name and Employer identification number Number To Give the Requester</i> for guidelines on whose number to enter.	packup withholding. For individuals, this is generally your social security number (SSN). However, for a							٦									
If IN, later. or Note: If the account is in more than one name, see the instructions for line 1. Also see What Name and Number To Give the Requester for guidelines on whose number to enter. Employer identification number						-			-		1						
Number To Give the Requester for guidelines on whose number to enter.			yo. Idontinouti			iber, eee now to ge	-	or 🗌			L						
	Note:																
	Numb	lumber To Give the Requester for guidelines on whose number to enter.															

Certification Part II

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 (defined below); and
- 4. 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 for Part II, later.

Sign Here	Signature of U.S. person ►	Renklaht	Date ► 6/1/18
~		8	• Form 1000, DIV (dividende, including these from stocks

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

· Form 1099-INT (interest earned or paid)

 Form 1099-DIV (dividends, including those from stocks or mutual funds)

- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- · Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- · Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.