



Substitute W-9 / Direct Deposit Form and Instructions

Instructions Part I: Use this form ONLY if you are a US person, including US permanent resident, or US company. Return this form to Boise State University, Accounts Payable, 1910 University Drive, Boise ID 83725-1248 or email to accounts-payable@boisestate.edu or fax to (208) 426-4460. Do not send to the IRS.

Part I Substitute W-9 Tax Identification (always required)

Legal Name (as shown on your income tax return)
Legal name is required on this line; do not leave blank.

Business Name/Disregarded Entity Name (if different from above)

Legal Physical Mailing Address:

City State Zip

Remit Address (if different from above):

City State Zip

Contact Name: Phone: E-mail:

Check the appropriate box for federal tax classification; check only one of the following seven boxes:
Individual/Sole Proprietor C Corporation S Corporation Partnership Trust/Estate Other (see instructions) or Single-member LLC

Limited Liability Company

Enter the tax classification (C for C Corp, S for S Corp, P for Partnership)

Note: For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner.

Exemptions (codes apply only to certain entities, not individuals)
Exempt payee code (if any)
Exemption from FATCA reporting code (if any)
(Applies to accounts maintained outside the US)

Taxpayer Identification Number (TIN)/ DUNS Number

Enter your Taxpayer Identification Number (TIN) in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding.

Social Security Number (SSN) Employer Tax Identification Number (EIN) Dun & Bradstreet (DUNS) number, if available.

Check all that apply & include NAICS Code number if applicable

Small Business (less than 500 employees) Minority-Owned Vet-Owned HUBZone Small Business NAICS Code: #
Small Disadvantaged Business Woman-Owned Service-Disabled Vet-Owned

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 US citizen or other US person (including a US permanent resident) defined on page 2; and
4. The FATCA code(s) entered on this form (if any) indicating I am exempt from FATCA reporting is correct; and
5. The small business classification representations are current, accurate and in compliance with FAR requirements (include NAICS Code).

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 failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply.

Signature of US person or company official & title

Date

SIGN HERE X

Part II Direct Deposit Authorization (Optional): To receive payments electronically, you must complete Part I and Part II and attach a voided check (original or pdf copy) or bank verification of your checking or savings account number. Deposit slips cannot be used. Invalid account information will be rejected by the financial institution and generate a notice of change. A notice of change will void this request form and future payment will be made by Boise State University check.

Request Type New Change Cancel If changing account numbers or canceling direct deposit, please provide the account number you are changing from or canceling deposit to:

Accountholder Name/Title (Title required if company account)

Account Type (Please check the appropriate box) Checking Account Savings Account Email Address:

I hereby authorize and request Boise State University, Accounts Payable Department, to credit/deposit payments to the designated account. I agree to abide by the National Automated Clearing House (NACHA) rules with regard to these entries. In the event an erroneous payment occurs, creating an over-payment, I will issue a reimbursement check or credit memo to Boise State University, Accounts Receivable, within 14 days. Boise State University may utilize any other lawful means to recover payments to which I am not entitled, including deducting the amount owed from future payments until the total over-payment is recovered.

My signature below, certifies that I have read and understand the information contained in Part II of this form. I certify that the information contained herein is true and accurate and that I am an authorized signer to the designated account and am authorized to enter into this agreement on behalf of the account holder.

Table with 3 columns: Signature/Printed Name/Date for Account Holder and Joint Account Holder.

Instructions – Part I Substitute W-9 Tax Identification

Please read the full IRS Form W-9 Instructions found on the IRS website at www.irs.gov.

Specific Instructions

If you do not return this (Substitute W-9) form to Boise State University, Accounts Payable with a TIN, you might be subject to backup withholding.

If you are a U.S. person and a requester gives you a Substitute W-9 form (other than the IRS Form W-9) to request your TIN, you must use the requester's form if it is substantially similar to the IRS Form W-9.

If you are a nonresident alien or a foreign entity, give the requester the appropriate Form W-8.

Penalties

Failure to furnish your correct name and TIN to a requester, will delay processing of your payment and may subject you to a penalty of \$50 imposed by the IRS under section 6723.

If you make a false statement with no reasonable basis that results in no backup withholding, you may be subject to a \$500 civil penalty.

If you willfully falsify certifications or affirmations, you may be subject to criminal penalties including fines and/or imprisonment.

If Boise State University discloses or uses TINs in violation of federal law, we may be subject to civil and criminal penalties.

What Name and Number to Give the Requester

Type of Payee	Name to Use	SSN/EIN
Individual	Individual	SSN
Sole Proprietor or Single-member LLC	Owner (dba) line below	SSN or EIN
Limited Liability Company	Entity	EIN
Partnership	Partnership	EIN
Corporation	Corporation	EIN
Other	Organization	EIN

Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space any code(s) that may apply to you.

Payee Exempt Code	Identity of Exempt Payee
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, District of Columbia, 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 U.S., District of Columbia, or 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

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.

FATCA Payee Exempt Code	Identity of Exempt FATCA Payee
A	An organization exempt from tax under section 201(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, District of Columbia, 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 Regulations 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 Regulations 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 U.S. 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

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct name and TIN to persons who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and to cities, states and the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. The information may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers may withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer.

Instructions – Part II Direct Deposit Authorization (optional)

To receive payments electronically, you must complete and sign **Part I** and **Part II**. **Attach a voided check** (original or pdf copy). If you are unable to provide a voided check, a bank verification document of your checking or savings account information may be used instead. **Deposit slips cannot be used.**

To receive notification of submitted EFT payments please provide a valid Email address in the space provided in Part II.

If changing account numbers or canceling your direct deposit, please provide the old account number in the space provided in Part II.

Return signed *Substitute W-9 / Direct Deposit Form* to Accounts Payable by email to Accounts-payable@boisestate.edu, by mail to Boise State University, University Financial Services, Accounts Payable, ATTN Vendor Specialist, 1910 University Drive, Boise ID 83725-1248 or by fax to (208) 426-4460.