

W-9 Form Completion Guide for an Accounts Payable Employee

The image shows a sample W-9 form with several red callout boxes labeled A through G. Box A is at the top left, pointing to the form title and revision date. Box B is on line 1, pointing to the name field. Box C is on line 3, pointing to the tax classification checkboxes. Box D is on line 4, pointing to the exemption code field. Box E is on line 5, pointing to the address field. Box F is on line 6, pointing to the SSN or EIN field. Box G is at the bottom, pointing to the signature and date fields.

A. Revision date must “Rev. October 2018”, current version. Remember - version must be valid at time of submission. For example, a W-9 dated 01/01/2023 would be on the Form W-9 (Rev. October 2018) version.

B. Box 1 should NOT be left blank. The name should match the name on the information section of the New Vendor Setup Form sent to the Accounting Department. Box 2 may have a Doing Business As (DBA) name if applicable.

C. Ensure that only one box is checked. Single-member LLCs are the most confused as to what to provide in Box 1. For example, a single-member LLC must report the income of the LLC on his individual income tax return, not a corporate or partnership “business” return for this reason, we need the owner’s EIN or SSN.

D. If the person on Line 1 is exempt from backup withholding and/or FATCA reporting, an applicable code should be reported on Line 1. Exempt codes range from numbers 1 through 13. Most companies are exempt from code 5 due to being Corporations.

E. Ensure the address is complete and accurate. If they have a foreign address, you must request additional information to prove US Person status (ie. articles of incorporation or page 1 of their IRS Tax Return).

F. SSN, EIN, or Taxpayer Identification Number (TIN) must be included,

G. Ensure the form is complete by checking that it is signed and dated.

Disclaimer: This sample form and guide is for general information purposes only does not constitute tax advise relating to your specific tax situation. Please see tax advise if required by reaching out to gabbycpa@outlook.com.