



FAQ: IRS W-9 Request for Taxpayer Identification Number and Certification

I'm a bit confused about the W-9 form. Is this new form to be used in addition to the old vendor code request form, or is it totally replacing the old form?

The W-9 form is attached to the vendor code request made via the NUPortal.

Do I have to use the W-9 form now?

Yes. The W-9 form is required with vendor code requests effective with the PeopleSoft go-live date December 8, 2008.

Do I need a W-9 for individuals such as speakers giving lectures at Northwestern University?

Yes. The IRS requires us to have the correct taxpayer identification number for any U.S. resident that we are paying. See guidelines on paying consultants and honorariums on the "Payment for Other Goods and Services" web pages at <http://www.northwestern.edu/financial-operations/policies-procedures/purchasing/purchasingpaymentother.html#Honoraria>

Is the W-9 form to be used by both citizens and non-citizens?

The W-9 is only used for US residents such as citizens and resident aliens (individuals, partnerships, corporations).

How do I pay a non-resident individual?

Non-resident individuals providing services in the US are processed through Payroll. See the Payroll "Nonresident Alien Independent Contractors" web pages at <http://www.northwestern.edu/hr/payroll/nonresidentindcont.html> .

How do I get a refund or reimbursement for a non-resident individual?

Non-resident individual refunds or reimbursements are processed through Accounts Payable using the Visitor's Expense Report as long as no honorarium or speaker's fee is also being paid to the visitor. Follow the steps outlined on the "Visitor Expense Payments" web page at <http://www.northwestern.edu/financial-operations/policies-procedures/travel/planningexpensereimbursements.html#Visitor> .



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I heard that we also have to get a W8BEN form completed for non-residents. Is this true?

Special forms are required for non-residents and are processed through the Payroll Department. See the Payroll “Nonresident Alien Independent Contractors” web pages at

<http://www.northwestern.edu/hr/payroll/nonresidentindcont.html> .

If the W-9 form is only used for US corporations, how I can tell if a company is foreign?

A foreign company doing business from a base in the US is considered resident and will be able to provide a US tax ID on the W-9. A foreign-based company providing goods or services from *outside* of the US is not a resident and will not be able to provide a US tax ID; no W-9 is required.

Do we still send or fax the W-9 form to the same place?

No. The W-9 form is attached to the vendor code request made via the NUPortal.

Can I send the W-9 form by scanning it in a PDF?

Yes. Once scanned please attach to the vendor code request made via the NUPortal. See the “Add/Modify Vendor” information at

<http://www.northwestern.edu/financial-operations/policies-procedures/purchasing/purchasingvendors.html> .

Where do I get a W-9 form?

A link to the W-9 form and instructions can be found on the IRS website at

<http://www.irs.gov/pub/irs-pdf/fw9.pdf?portlet=3>

Contact Information

Accounting Services Transaction Support Team
847-491-5337