

# University of Texas at San Antonio

## Supplier Information Form Instructions

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**Purpose of Form.** – An organization that is required to file an information return with the IRS must obtain your correct Federal Taxpayer Identification Number in order to report income paid to you. The Tax Identification Number is the Social Security Number (SSN), Individual Taxpayer Identification Number (ITIN) and/or Employer Identification Number (EIN) of the payee. Nonresident alien information must be obtained to determine the payee's tax status for compliance with IRS withholding and reporting requirements. The additional information for other payee types is needed to satisfy State of Texas requirements for establishing vendor records.

### **Specific Instructions:**

To prevent payments from being subject to backup withholding, you must provide a correct Federal Tax Identification Number. It is considered incorrect if the name and Tax Identification Number combination does not match or cannot be found on IRS or Social Security Administration (SSA) records.

### **PART I: GENERAL SUPPLIER INFORMATION**

**Individual/Owner Name:** – Please provide the individual/owner name the supplier and Social Security Number or Individual Taxpayer Identification (ID) number. Individual/Owner name is the supplier's Legal Name. The University of Texas reserves the right to request photo identification to confirm the given legal name and Social Security Number. Business Name is the name of the business if different then the owner name. Business names are registered with the Texas Secretary of State. If the Business name is unregistered with the Texas Secretary of State, the legal name should be given.

If you are an **individual**, you must generally provide the name shown on your social security card or federal income tax return. However, if you have changed your last name, for instance, due to marriage, without informing the Social Security Administration of the name change, please enter your first name, the last name shown on your social security card, and your new last name. The University of Texas is requesting disclosure of Social Security Number (SSN) in order to report compensation to the Internal Revenue Service (IRS), as required by federal law. Further disclosure of Social Security Numbers will be governed by the Public Information Act ([Chapter 552 of Texas Government Code](#)) and University of Texas policies.

If you are **sole proprietor**, you must furnish your **individual** name and your SSN or ITIN. You may also enter your business name or DBA name on the business name line. The SSN or ITIN will be used for your vendor record with The University of Texas. If you prefer to use your EIN for any required tax reporting, SSN will also be required. Enter your name(s) as shown on your social security card and/or as it was used to apply for your EIN on IRS Form SS-4.

**Citizenship Information** – Vendors doing business with the University of Texas must indicate if they are (1) A citizen or national of the United States of America, (2) A Lawful permanent U.S. Resident with an US issued Alien/Greencard. (3) Non U.S. Resident/Nonresident Alien (Individual) - For income tax purposes, "nonresident alien individual" means an individual who is neither a U.S. citizen nor resident. Generally, an alien is considered to be a U.S. resident if:

- The individual was a lawful permanent resident of the United States at any time during the calendar year, that is, the alien held an immigrant visa (a "green card"), or
- The individual was physically present in the United States:
  - (1) At least 31 days during the calendar year, and
  - (2) 183 days or more during the current year and the 2 preceding calendar years (counting all the days of physical presence in the current year, one-third the number of days of presence in the first preceding year, and only one-sixth of the number of days in the second preceding year).

**See Pub. 519**, U.S. Tax Guide for Aliens, for more information on resident and nonresident alien status

Applying for Residency/Visa Status – Immigration regulations regarding employment eligibility of non-immigrants are complex. Contact The University Payroll Office for preliminary information regarding visa types that permit payment for services.

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### What Name and Number to Give the Requestor:

Type of Payee	Name to Use	SSN/EIN
1. Individual	Individual	SSN
2. Sole Proprietor	Owner	SSN or Both SSN & EIN
3. Partnership	Partnership	EIN (and SSN/EIN for Partners)
4. Corporation	Corporation	EIN
5. Other Entity	Organization	EIN

Tax Identification Number- Organizations that contract with a state agency must provide either a *Federal Employer Identification Number (EIN)* issued by the Internal Revenue Service, Owner's *Social Security Number (SSN)* issued by the Social Security Administration, *Texas Comptroller of Public Accounts Assigned Number* or *Texas Taxpayer Number*, is issued by the *Texas Comptroller of Public Accounts* (<https://fmx.cpa.state.tx.us/fmx/payment/resources/tin.php>).

**Partnership, Corporation or other Entity:** - Indicate if business is a Partnership, Corporation or other Entity. Partnership should include the Partnership Employee Identification (ID) number and at least two partners names and the partners' SSN or EIN. IF either partner is a corporation, use the corporation's EIN.

**Ownership Codes** – Vendors should check the appropriate Ownership Type. Specific Ownership Types may require additional information and forms. Ownership codes **L**, **T**, **C** and **A** must include a Texas Secretary of State (SOS) File Number on file with the Texas Secretary of State.

(1) **L – Texas Limited Partnership:** Type of partnership comprised of one or more general partners, who are personally liable for debts, contribute capital and share in profits, but who take no part in running the business. File number as listed with the Texas Secretary of State.

(2) **T – Texas Corporation:** For-profit or non-profit corporations (including Limited Liability Corporations) chartered with the Texas Secretary of State. Charter number and Profit Status as listed with the Texas Secretary of State.

(3) **C – Professional Corporation:** Corporation chartered with the Texas Secretary of State as a professional corporation.

(4) **A – Professional Association:** Entity chartered with the Texas Secretary of State, such as medical doctors and professional organizations.

**O – Out of State Corporation:** Corporation legally chartered by a governmental entity outside the State of Texas. Profit Status must be listed with the Texas Secretary of State.

**G – Governmental Entity:** Any legal government agency, such as a county, city, or federal agency not created by the State of Texas Legislature. These entities do not include Texas state agencies or universities.

**U – State Agency/University:** Any agency or university created by the Texas State Legislature. The Federal Tax Identification Number for this ownership code should use the comptroller assigned number with a format of 3+ agency number repeat 3 times = check digit + mail code. This type does not include agencies of other states.

**F – Financial Institution:** Any state bank, federal bank, savings and loan, or credit union.

**R – Foreign (Out of the USA):** Entity outside of the United States that does not have either an SSN or an EIN. Profit and Treaty Status should claim benefits by writing "Exempt" in the bottom of Part III "For payees, Exempt from Backup Withholding". Proof of treaty benefits may be required by the University of Texas Institution.

**N – Other:** Organizations not defined within one of the other types. Examples: estates, informal organizations not chartered by the Secretary of State of Texas. A short description of the organization type must be included or attached to the Supplier Information form.

**Withholding.** – Foreign persons are not generally required to have a Tax Identification Number, nor are they subject to any backup withholding because they do not furnish a Tax Identification Number to a payer. However, non-employee payments to nonresident aliens are subject to 30% tax withholding unless a tax treaty with their country entitles them to either a lower rate or exemption. To claim any available treaty benefits, the recipient must have either a Social Security Number or IRS assigned Tax Identification Number. In addition, IRS form 8233 must be filed with the payer.

**Claiming Exemption.** – If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding and enter the appropriate exempt payee or exception from FATCA reporting code.

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**Payees and Payments Exempt from Backup Withholding** – Certain payees and payments are exempt from backup withholding and information reporting. The following is a list of payees exempt from backup withholding and for which no information reporting is required. Payments subject to reporting under Internal Revenue Code (IRC) sections 6041 and 6041A are generally exempt from backup withholding only if made to payees described in items (1) through (7), except a corporation that provides medical and health care services or bills and collects payments for such services is not exempt from backup withholding or information reporting: **(1)** A corporation. **(2)** An organization exempt from tax under section 501(a), or an IRA, or a custodial account under section 403(b)(7). **(3)** The United States or any of its agencies or instrumentalities. **(4)** A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities. **(5)** A foreign government or any of its political subdivisions, agencies, or instrumentalities. **(6)** An international organization or any of its agencies or instrumentalities. **(7)** A foreign central bank of issue.

**Claiming Treaty Benefits.** – If claiming Tax Treaty benefits, you are required to meet conditions not covered in this form. The following are additional examples of persons who can claim Treaty Benefits:

1. Exempt organization claiming benefits under exempt organization articles or the treaties with Canada, Mexico, Germany, and the Netherlands.
2. Foreign corporations that are claiming a preferential rate applicable to dividends based on ownership of a specific percentage of stock
3. Person claiming treaty benefits on royalties if the treaty contains different withholding rates for different types of royalties

Claiming Treaty Benefits is generally not applicable under an interest or dividends other than dividends subject to a preferential rate based ownership) article of a treaty.

**For additional information concerning Tax Treaty Benefits, please contact The University of Texas at San Antonio, Disbursement & Travel Services, 5723 Uneristy Heights Blvd., Suite 500, Dept. 1.216, San Antonio, TX 78249, Telephone: (210)458-4213 or Email [disbursements.travel@utsa.edu](mailto:disbursements.travel@utsa.edu)**

**What is Backup Withholding?** – Persons making certain payments to you after 1992 are required to withhold and pay the IRS 31% of such payments under certain conditions. This is called “backup withholding.” Payments that could be subject to backup withholding include rents, royalties, non-employee compensation, and payments for medical and health care services. Reportable payments you receive will be subject to backup withholding if:

1. You do not furnish your Tax Identification Number to the requestor, or
2. The IRS notifies the requestor that you furnished an incorrect Tax Identification Number.
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See **Exempt payee code**.

**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 numeric 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 possession of the United States, 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 possession of the United States

With few exceptions, you are entitled on your request to be informed about the information University of Texas collects about you. Under Sec 552.021 and 552.023 of the TX Govt Code, you are entitled to receive and review the information. Under Sec 559.004 of the TX Govt Code, you are entitled to have University of Texas correct information about you that is held by us and that is correct, in accordance with the procedures set forth in the UT System Business Procedures Memo 32. The information that the University of Texas collects will be retained and maintained as required by TX. Records retention laws (Sec 441.180 et seq. TX Govt Code) and rules. Different types of information are kept for different periods of time.

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- 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 494

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 noncovered 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 <sup>1</sup>	Generally, exempt payees 1 through 5 <sup>2</sup>
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup> 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, and payments for services paid by a federal executive agency.

**What is FATCA reporting?** The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting.

**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 possession of the United States, 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)

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**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

**Scholarship and fellowship Grants.** - A non-resident student (including trainee or business apprentice) or research student who receives non-compensatory scholarship or fellowship income may claim benefits under the tax treaty that applies to reducing or eliminating U.S. tax on such income.

### Part II: ADDRESSES and CERTIFICATION:

**Addresses** - Order Address indicates where product orders or service requests are submitted. Remittance Address indicates where payment or contracts, inquiries and complaints are sent. The check box "Check if same as Order Address" indicates that both the order and remittance use the same address. The University of Texas at San Antonio remits payment in accordance with the [Texas Government code, Chapter 2251, Texas Prompt Payment Act \(PPA\)](#).

### Certification and Signature Requirements

**Authorized Signature** - The business owner, organization representative or individual who has the authority to decide, provide and/or complete the information requested on the Vendor information form. The signature authority certifies, under penalty of perjury, that the information provided on the Vendor Information Form, to be true and correct to the best of their knowledge. Vendor is expected to submit a new supplier information form if any of the information provided changes. To establish to the withholding agent that you are a U.S. person, or resident alien, sign the Supplier Information Form (Substitute W-9). For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on the "Individual/Owner Name" line must sign. Exempt payees, see Exempt payee code earlier.

**Authorized Signature requirements** - Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

### Privacy Act Notice

IRC section 6109 requires you to furnish your correct Federal Tax Identification Number to persons who must file information returns with the IRS to report certain payments. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. You must provide your Tax Identification Number whether or not you are required to file a tax return. Payers must generally withhold 31% of certain taxable payments to a payee who does not furnish a Tax Identification Number to a payer. Certain penalties may also apply.

### Penalties:

**Failure to Furnish Federal Tax Identification Number.** – If you fail to furnish your correct Tax Identification Number to a requestor you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

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**Civil Penalty for False Information With Respect to Withholding.** – If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

**Criminal Penalty for Falsifying Information.** – Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

**Misuse of Federal Tax Identification Number.** – If the requestor discloses or uses Tax Identification Number in violation of Federal law, the requestor may be subject to civil and criminal penalties.

### **Direct Deposit Authorization Form:**

Vendors must allow sufficient time for processing of direct deposits. The vendor is responsible for providing correct financial information and verification of the receipt of payment to the financial institution. Any changes in financial institution should be indicated by submitting a new Direct Deposit Authorization Form to the University of Texas. Supplier must notify the University of Texas within three (3) business days if the deposit has not been made or if the receipt includes an incorrect amount. The University of Texas reserves the right to make appropriate adjustments from the listed account.

**Action Type and Financial Institution Information:** - Indicate the purpose of the form in (A) New Direct Deposit, (B) Change Current Direct Deposit Change Account or Financial Institution or (C) Cancel Direct Deposit.

**International Payment Verification:** - The National Automated Clearing House Association (NACHA) requires entities originating ACH (Direct Deposit) payments to comply with International ACH Transactions (IAT) rules. Check “Yes” or “No” to indicate if direct deposit payment to the account information designated in section D of the Direct Deposit Authorization Form, will be forwarded to a financial institution outside the United States. If “Yes”, specify the name of the country where payments will be forwarded.

**Direct Deposit Authorization Agreement:** Upon signing, this authorizes the University of Texas to send payment(s) by way of Direct Deposit (Automated Clearing House (ACH) credit) and you agree to the rules and stipulations in participating in The University of Texas Direct Deposit Program.