

GUIDELINES FOR THE PROPER REPORTING OF GAMBLING WINNINGS SUCH AS RAFFLES AND DRAWINGS

Electronic Filing Requirements

Starting tax year 2023, if you have 10 or more information returns, you must file them electronically with the IRS. To determine whether you must file information returns electronically, you must add together the number of information returns (Form 1099-NEC and Form W-2G) and the number of Forms W-2 you must file in a calendar year. If the total is at least 10 returns, you must file them all electronically.

If you are required to e-file but fail to do so, and you do not have an approved waiver, you may be subject to a penalty for failure to file electronically unless you establish reasonable cause. The maximum penalty is \$330 per return.

1. When a Parish or School pays gambling or raffle winnings valued at \$600 (Bingo \$1,200) or more, and at least 300 times the amount of the wager, the winnings are subject to federal income tax withholding, a Federal Form W-2G must be prepared and issued.

Example: Mr. G buys a \$2 raffle ticket from your organization. At the raffle, Mr. G's number is drawn, and he wins \$1,000. Because the winnings (\$998) are greater than \$600 and more than 300 times the amount of the wager, you must report Mr. G's winnings to the IRS.

Example: Mr. S buys a \$2 pull-tab and wins \$600. You may reduce the winnings by the amount of the wager, in which case the winnings are \$598. You do not have to report Mr. S's winnings because the \$600 threshold is not met.

Example: Ms. C plays bingo, wins the game and the jackpot of \$1,200. You must report Ms. C's winnings because the winnings are \$1,200 or more before deducting the amount of the wager.

Example: Mrs. R buys a \$5 raffle ticket from your organization. At the raffle, Mrs. R wins \$1,100. You do not have to report Mrs. R's winnings because the winnings (\$1,095) are not 300 times the amount of the wager. It does meet the \$600 threshold; however, it doesn't meet the 300 times the wager amount.

2. Net winnings in excess of \$5,000 are subject to withholding of federal income tax. State income tax withholding is not required. The amount of federal tax is calculated at 24%

of the NET WINNINGS. Net winnings are the total market value of the prize less the amount spent on purchasing chances.

Example: Your organization conducts a raffle, and Mr. L purchases a \$1 ticket. At the drawing, Mr. L's number is drawn, and he wins \$6,000. Because the proceeds from the wager are more than \$5,000 (\$6,000 prize minus \$1 ticket), you must withhold \$1,440 ($\$5,999 \times 24\%$) from the winnings.

A non-cash prize, such as a car, with a fair market value exceeding \$5,000 after deducting the amount of the wager is also subject to withholding. The FMV is the amount for which the good or service would have been sold to a prospective buyer at that time. A good faith estimate of the FMV must be obtained by documentation that validates the FMV of the good or service. The tax is computed and paid under either of the following two methods:

- The winner pays the withholding tax to the organization conducting the gaming activity. In this case, the withholding amount is 24% of the fair market value of the non-cash item less the amount of the wager.
 - The organization pays the withholding tax on behalf of the winner. In this case, the withholding amount is 31.58% of the fair market value of the non-cash item less the amount of the wager. (The withholding percentage in this case is higher, because the winner gets not only the value of the prize but also the value of having the taxes paid by the organization.)
3. If the amount won is \$600 or more and at least 300 times the wager, a Form W-9 (Request for Taxpayer Identification Number and Certification) must be completed and returned to the parish. (see enclosed sample)
 4. If a winner of \$600 (Bingo \$1,200) or more does not complete Form W-9, backup withholding tax must be withheld at a rate of 24%, unless the winnings are already subject to withholdings. (e.g. #2 above).
 5. If you report less than a \$2,500 non-payroll tax liability for the year, you may pay the tax with your annual timely-filed Form 945. If your non-payroll liability is \$2,500 or greater, you must deposit those taxes on a monthly or semiweekly schedule using the Electronic Federal Tax Payment System (EFTPS). Be sure to deposit non-payroll withheld taxes separately from any payroll taxes for which your organization may be liable.
 6. Raffle withholding taxes must be deposited electronically via the Federal government's EFTPS system. To register for EFTPS, log on to www.eftps.gov if you do not have access to the internet, call 1-800-555-4477 and a registration form will be mailed to you. It can take up to three weeks to receive a form by mail. Be sure to register at least 15 days

before the tax payment is due to ensure you receive your PIN number. Once you have received a PIN number, call 1-800-555-3453, (EFTPS voice response system) follow the prompts to make your payment.

7. The W-2G Form must be issued by the parish and received by the winner or winners, no later than January 31st of the year following the drawings (see sample enclosed).
8. File Form W-2G along with Form 1096 on paper (if you have less than 10 information returns) by February 28, 2025, or March 31, 2025, if filing electronically. Do not use the same 1096 that is used to submit Form 1099-NEC (see sample enclosed).
9. The parish must retain a signed copy of each Form W-2G and Form 1096 filed.
10. Form 945 "Annual Return of Withheld Federal Income Tax" must be completed at year-end for all tax deposits from gambling withholdings. This form must be mailed to each parish by the IRS in December. You must file Form 945 by January 31st following the close of the reporting year.
11. Automated payroll companies (such as ADP, Paychex, and ComputerSearch) will not deposit taxes withheld from gambling winnings and will not prepare or file Form 945. This will be the responsibility of each parish.
12. Multiple Winners: When the payee is one of a group of two or more winners, or is not the actual winner, he or she must complete and sign a Form 5754, Statement by Person(s) Receiving Gambling Winnings, and give it to you. The payee enters his or her name, address, and taxpayer identification number in Part I. In Part II, the payee enters the name, address, and taxpayer identification number of each person entitled to the winnings, together with the amount won and the amount of any additional winnings from identical wagers. You then prepare a separate Form W-2G for each winner listed in Part II of Form 5754.
13. Form 5754 must be signed, dated, and retained on file at the parish. The parish will reference Form 5754 when preparing Forms W-2G.
14. Forms may be filled out by hand; however, the IRS encourages using the fillable form and filing electronically.

The following explains the information to be entered on Form W-2G:

1. Enter the parish's name, address, Federal ID number and telephone number.
2. Enter the winner's name and address.
3. Box 1: Enter payments of \$600 or more if the payment is at least 300 times the wager.
4. Box 2: Enter date of the winning transaction, such as the date of the drawing of the winning number. This might not be the date the winnings are paid.
5. Box 3: Enter the type of wager (such as raffle or 50-50 drawing).
6. Box 4: Enter any federal income tax withheld. If nothing withheld leave it blank. Do not enter 0.
7. Box 9: Enter the winner's social security number (SSN) or individual taxpayer identification number (ITIN). If the winner fails to give you a TIN, backup withholding applies.
8. Box 11 and 12: As verification of the name, addresses, and TIN of the person receiving the winnings, enter the identification numbers from two forms of identification (one must include the winner's photograph). The identification may be from a driver's license, passport, social security card, voter registration card or a completed and signed W-9 Form. Enter the number and the state or jurisdiction. In some instances, the number may be the same number as in Box 9.
9. All other numbered boxes on Form W-2G may be left blank.
10. Have winner sign and date.

Samples Enclosed:

- Form W-2G (Rev. December 2023)
- Form 1096 (2023)
- Form 5754 (Rev. December 2008)
- Form W-9 (Rev. March 2024)

IRS Resources

Form W-2G, Certain Gambling Winnings:

- Form W-2G (Rev. December 2023) <https://www.irs.gov/pub/irs-pdf/fw2g.pdf>
- Instructions for Forms W-2G and 5754 (Rev. January 2021) <https://www.irs.gov/pub/irs-pdf/iw2g.pdf>

Form 5754, Statement by Person(s) Receiving Gambling Winnings:

- Form 5754 (Rev. December 2008) <https://www.irs.gov/pub/irs-pdf/f5754.pdf>

Form 1096, Annual Summary and Transmittal of U.S. Information Returns:

- Form 1096 (2023) <https://www.irs.gov/pub/irs-pdf/f1096.pdf>

Form W-9, Request for Taxpayer Identification Number and Certification:

- Form W-9 (Rev. March 2024) <https://www.irs.gov/pub/irs-pdf/fw9.pdf>
- Instructions for the Requester of Form W-9 (Rev. October 2018) <https://www.irs.gov/pub/irs-pdf/iw9.pdf>

Form 945, Annual Return of Withheld Federal Income Tax:

- Form 945 (2023) <https://www.irs.gov/pub/irs-pdf/f945.pdf>
- Instructions for Form 945 (2023) <https://www.irs.gov/pub/irs-pdf/i945.pdf>

More Information:

- 2024 General Instructions for Certain Information Returns (Forms 1096, 1097, 1098, 1099, 3921, 3922, 5498, and W-2G) <https://www.irs.gov/pub/irs-pdf/i1099gi.pdf>
- Publication 3079, Tax-Exempt Organizations and Gaming (Rev. 10-2018) <https://www.irs.gov/pub/irs-pdf/p3079.pdf>
- Publication 15, (Circular E), Employer's Tax Guide (For use in 2024) <https://www.irs.gov/pub/irs-pdf/p15.pdf>

If you have questions about reporting on Form W-2G, call the Technical Services Operation (TSO) toll free at 866-455-7438 or 304-263-8700 (not toll free).

3232

☐ VOID☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 Reportable winnings	2 Date won
Parish Name Parish Address Anytown, OH 45XXX		\$ 998.00	03/09/2024
		3 Type of wager	4 Federal income tax withheld
		Raffle	\$
		5 Transaction	6 Race
		7 Winnings from identical wagers	8 Cashier
		\$	
PAYER'S TIN	PAYER'S telephone no.	9 WINNER'S TIN	10 Window
98-7654321	(716) XXX-XXXX	123-45-6789	
WINNER'S name		11 First identification no.	12 Second identification no.
Andrew Green		123-45-6789	11-11-22-22
Street address (including apt. no.)		13 State/Payer's state identification no.	14 State winnings
123 Center St.			\$
City or town, state or province, country, and ZIP or foreign postal code		15 State income tax withheld	16 Local winnings
Anytown, OH 45XXX		\$	\$
		17 Local income tax withheld	18 Name of locality
		\$	

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.

Signature: Andrew Green Date: 03/09/2024

OMB No. 1545-0238

Form W-2G
Certain
Gambling
Winnings

(Rev. December 2023)

For calendar year
20 24

For Privacy Act
and Paperwork
Reduction Act
Notice, see the
current General
Instructions for
Certain Information
Returns.

File with Form 1096

Copy A
For Internal Revenue
Service Center

Form W-2G (Rev. 12-2023)

Cat. No. 10138V

www.irs.gov/FormW2G

Department of the Treasury - Internal Revenue Service

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3232

☐ VOID☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 Reportable winnings	2 Date won
Parish Name Parish Address Anytown, OH 45XXX		\$ 1,200.00	08/17/2024
		3 Type of wager	4 Federal income tax withheld
		Bingo	\$
		5 Transaction	6 Race
		7 Winnings from identical wagers	8 Cashier
		\$	
PAYER'S TIN	PAYER'S telephone no.	9 WINNER'S TIN	10 Window
98-7654321	(716) XXX-XXXX	XXX-XX-XXXX	
WINNER'S name		11 First identification no.	12 Second identification no.
Karen Cash		XXX-XX-XXXX	XXXXX
Street address (including apt. no.)		13 State/Payer's state identification no.	14 State winnings
321 Main St.			\$
City or town, state or province, country, and ZIP or foreign postal code		15 State income tax withheld	16 Local winnings
Anytown, OH 45XXX		\$	\$
		17 Local income tax withheld	18 Name of locality
		\$	

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.

Signature: Karen Cash Date: 08/17/2024

OMB No. 1545-0238

Form W-2G
Certain
Gambling
Winnings

(Rev. December 2023)

For calendar year
20 24

For Privacy Act
and Paperwork
Reduction Act
Notice, see the
current General
Instructions for
Certain Information
Returns.

File with Form 1096

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Form W-2G (Rev. 12-2023)

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Department of the Treasury - Internal Revenue Service

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3232

☐ VOID☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code Parish Name Parish Address Anytown, OH 45XXX		1 Reportable winnings \$ 5,999.00	2 Date won 12/28/2024
		3 Type of wager Raffle	4 Federal income tax withheld \$ 1,440.00
		5 Transaction	6 Race
		7 Winnings from identical wagers \$	8 Cashier
PAYER'S TIN 98-7654321	PAYER'S telephone no. (716) XXX-XXXX	9 WINNER'S TIN XXX-XX-XXXX	10 Window
WINNER'S name Thomas Little		11 First identification no. XXX-XX-XXXX	12 Second identification no. XXXXX
Street address (including apt. no.) 711 Long Ave.		13 State/Payer's state identification no.	14 State winnings \$
City or town, state or province, country, and ZIP or foreign postal code Anytown, OH 45XXX		15 State income tax withheld \$	16 Local winnings \$
		17 Local income tax withheld \$	18 Name of locality

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.

Signature: Thomas Little Date: 12/28/2024

OMB No. 1545-0238

Form W-2G

Certain
Gambling
Winnings

(Rev. December 2023)

For calendar year
20 24For Privacy Act
and Paperwork
Reduction Act
Notice, see the
current General
Instructions for
Certain Information
Returns.

File with Form 1096

Copy A
For Internal Revenue
Service Center

Form 1096 Department of the Treasury Internal Revenue Service		Annual Summary and Transmittal of U.S. Information Returns				OMB No. 1545-0108 2023	
FILER'S name Parish Name Street address (including room or suite number) Parish Address City or town, state or province, country, and ZIP or foreign postal code Anytown, OH 452XXX							
Name of person to contact Sharon Church				Telephone number XXX-XXX-XXXX		For Official Use Only 	
Email address schurch@parish.org				Fax number XXX-XXX-XXXX			
1 Employer identification number 98-7654321		2 Social security number		3 Total number of forms 2		4 Federal income tax withheld \$ 1,440.00	
5 Total amount reported with this Form 1096 \$ 8,197.00							
6 Enter an "X" in only one box below to indicate the type of form being filed.							
W-2G 32 <input checked="" type="checkbox"/>	1097-BTC 60 <input type="checkbox"/>	1098 81 <input type="checkbox"/>	1098-C 78 <input type="checkbox"/>	1098-E 84 <input type="checkbox"/>	1098-F 03 <input type="checkbox"/>	1098-Q 74 <input type="checkbox"/>	1098-T 83 <input type="checkbox"/>
1099-A 80 <input type="checkbox"/>	1099-B 79 <input type="checkbox"/>	1099-C 85 <input type="checkbox"/>	1099-CAP 73 <input type="checkbox"/>	1099-DIV 91 <input type="checkbox"/>	1099-G 86 <input type="checkbox"/>	1099-INT 92 <input type="checkbox"/>	1099-K 10 <input type="checkbox"/>
1099-LS 16 <input type="checkbox"/>	1099-LTC 93 <input type="checkbox"/>	1099-MISC 85 <input type="checkbox"/>	1099-NEC 71 <input type="checkbox"/>	1099-OID 98 <input type="checkbox"/>	1099-PATR 97 <input type="checkbox"/>	1099-Q 31 <input type="checkbox"/>	1099-QA 1A <input type="checkbox"/>
1099-R 98 <input type="checkbox"/>	1099-S 75 <input type="checkbox"/>	1099-SA 94 <input type="checkbox"/>	1099-SB 43 <input type="checkbox"/>	3921 25 <input type="checkbox"/>	3922 26 <input type="checkbox"/>	5498 28 <input type="checkbox"/>	5498-ESA 72 <input type="checkbox"/>
5498-QA 2A <input type="checkbox"/>							

Return this entire page to the Internal Revenue Service. Photocopies are not acceptable.
 Send this form, with the copies of the form checked in box 6, to the IRS in a flat mailer (not folded).

Under penalties of perjury, I declare that I have examined this return and accompanying documents and, to the best of my knowledge and belief, they are true, correct, and complete.

Signature Rev. William Priest Title Pastor Date 01/29/2025

Instructions

Future developments. For the latest information about developments related to Form 1096, such as legislation enacted after it was published, go to www.irs.gov/Form1096.

Reminder. You may be required to electronically file (e-file) information returns. Go to www.irs.gov/infotreturn for e-file options. Also, see part F in the 2023 General Instructions for Certain Information Returns.

Purpose of form. Use this form to transmit paper Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G to the IRS.

Caution: Form 5498-QA can be filed on paper only, regardless of the number of returns.

Who must file. Any person or entity who files any form checked in box 6 above must file Form 1096 to transmit those forms to the IRS.

Caution: Your name and taxpayer identification number (TIN) (employer identification number (EIN) or social security number (SSN)) must match the name and TIN used on your 94X series tax return(s) or you may be subject to information return penalties. Do not use the name and/or TIN of your paying agent or service bureau.

Enter the filer's name, address (including room, suite, or other unit number), and TIN in the spaces provided on the form. The name, address, and TIN of the filer on this form must be the same as those you enter in the upper left area of Form 1097, 1098, 1099, 3921, 3922, 5498, or W-2G.

When to file. If any date shown falls on a Saturday, Sunday, or legal holiday in the District of Columbia or where the return is to be filed, the due date is the next business day. File Form 1096 in the calendar year following the year for which the information is being reported, as follows.

- With Forms 1097, 1098, 1099, 3921, 3922, or W-2G, file by February 28.*
- With Forms 1099-NEC, file by January 31.
- With Forms 5498, file by May 31.
- * Leap years do not impact the due date. See Announcement 91-179, 1991-49 I.R.B. 78, for more information.

Where To File

Send all information returns filed on paper with Form 1096 to the following.

If your principal business, office or agency, or legal residence in the case of an individual, is located in:	Use the following address:
Alabama, Arizona, Arkansas, Delaware, Florida, Georgia, Kentucky, Maine, Massachusetts, Mississippi, New Hampshire, New Jersey, New Mexico, New York, North Carolina, Ohio, Texas, Vermont, Virginia	Internal Revenue Service P.O. Box 149213 Austin, TX 78714-9213
Alaska, Colorado, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Montana, Nebraska, Nevada, North Dakota, Oklahoma, Oregon, South Carolina, South Dakota, Tennessee, Utah, Washington, Wisconsin, Wyoming	Internal Revenue Service Center P.O. Box 219256 Kansas City, MO 64121-9256

Statement by Person(s) Receiving Gambling Winnings

► Recipients of gambling winnings should see the instructions on the back of this form.
► Payers of gambling winnings should see the separate instructions for Forms W-2G and 5754.

OMB No. 1545-0239
Return to payer. Do not
send to the IRS.

Date won	Type of winnings	Game number	Machine number	Race number
03/09/2024	Raffle			

Part I Person to Whom Winnings Are Paid

Name		Address	
Allison Jones		123 Main ST, Anytown OH 45XXX	
Taxpayer identification number	Other I.D.	Amount received	Federal income tax withheld
321-54-9876		\$ 9,995.00	\$ 2,398.80

Part II Persons to Whom Winnings Are Taxable (continued on page 2)

(a) Name	(b) Taxpayer identification number	(c) Address	(d) Amount won	(e) Winnings from identical wagers
Joseph Smith	789-56-1234	123 Main ST, Anytown OH 45XXX	\$ 4,995.00	
Allison Jones	321-54-9876	123 Main ST, Anytown OH 45XXX	\$ 5,000.00	

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the names, addresses, and taxpayer identification numbers that I have furnished correctly identify me as the recipient of this payment and correctly identify each person entitled to any part of this payment and any payments from identical wagers.

Signature ► Allison Jones

Date ► 03/09/2024

For Paperwork Reduction Act Notice, see back of form.

Cat. No. 12100R

Form **5754** (Rev. 12-2008)

**Request for Taxpayer
Identification Number and Certification**

Go to www.irs.gov/FormW9 for instructions and the latest information.

Give form to the
requester. Do not
send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See Specific Instructions on page 3.	1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.) Andrew Green	
	2 Business name/disregarded entity name, if different from above.	
	3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. <input checked="" type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____ Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____ <i>(Applies to accounts maintained outside the United States.)</i>
	3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions. <input type="checkbox"/>	
	5 Address (number, street, and apt. or suite no.). See instructions. 123 Center St.	Requester's name and address (optional)
	6 City, state, and ZIP code Anytown OH 45XXX	
	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.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number										
1	2	3	-	4	5	-	6	7	8	9
or										
Employer identification number										
			-							

Part II Certification

Under penalties of perjury, I certify that:

- 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
- 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
- I am a U.S. citizen or other U.S. person (defined below); and
- 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 <i>Andrew Green</i>	Date <i>03/09/2024</i>
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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.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they