

Eastern Washington University
Office of Controller

Topic: Forms W-9 Requirements and Acceptance	Environment:	Approved by: Tax Compliance Manager
RE: Operating Procedures	Unit(s): Accounts Payable / Procurement / Tax Compliance	Effective: 8/1/2023

Introduction

Forms W-9 are used to certify the information provided by individuals or entities receiving payments from Eastern Washington University. Completed forms W-9 must include the recipient's name, taxpayer identification number, address, and tax classification (e.g., individual, C corporation, partnership). In many cases a completed W-9 will meet the needs of the university, but other actions such as document requests or backup withholding may be required. The information provided to Eastern Washington university in forms W-9, W-8BEN, and W-8BEN-E will be used to complete needed tax reporting with the IRS and other taxing authorities.

Scope

Vendors and individuals wishing to receive payment from the university must complete a form W-9 (or form W-8BEN/W-8BEN-E if the recipient is not a US resident for tax purposes).

Exceptions

- Reimbursements paid through accounts payable require a W-9 for vendor setup, but reimbursements paid through petty cash do not require a W-9.
- Employees of Eastern Washington University should submit a W-4 to Payroll regardless of residency status or treaty usage. There may be situations where the same individual is asked to provide multiple tax forms to ensure compliance is achieved for all income types or treaties.
- Services performed outside of the United States by entities or individuals that are not subject to tax in the United States are not required to submit forms W-9, W-8BEN, or W-8BEN-E but will be asked to submit a signed statement indicating their status as an individual or entity not effectively connected to United States. If the statement is not received, payments will be treated as though they are taxable in the United States.

Authority to Complete W-9

The provider of the completed form should have the authority to provide the form on behalf of the individual or entity being represented. Occasionally forms W-9 are required for minors, these forms should be filled out with the minor's information and can be signed by either the minor or the minor's legal guardian.

Electronic Signatures

Ink signatures are preferred, but W-9s with electronic signatures are accepted if they are a valid digital stamp which includes identifying markings or are a recreation of an ink signature. Typed out signatures using a cursive font are not acceptable substitutes.

Required Fields

Each of the following fields must be filled out on a completed form W-9:

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- Name
- Address
- Tax classification
- TIN (SSN, EIN, or TIN)
- Signature
- Date

W-9 Updates

W-9s that are 3 years old or older should be updated and new vendors are required to provide W-9s that are dated within the prior 3 years.

W-8BEN

Form W-8BEN should be completed by individuals that are not able to use form W-9 and acts as a substitute for form W-9 for tax nonresident aliens.

Required fields on forms W-8BEN are:

- Part I lines 1, 2, 3, 6a, and 8
- Part II line 9
- Part III signature

W-8BEN-E

Form W-8BEN-E should be completed by foreign entities to provide relevant tax information to aid in reporting and claim treaty benefits if available.

Required fields on form W-8BEN-E:

- Part I lines 1, 2, 4, 6, and 8
- Part XXX signature

Forms

[Form W-4](#)

[Form W-9](#)

[Form W-8BEN](#)

[Form W-8BEN-E](#)

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Revision History

7/31/2023 Created by Carl Ingram, Tax Compliance Manager
8/3/2023 Version changed to include exceptions and slight wording modifications by Tax Compliance Manager
8/7/2023 Version updated by Tax Compliance Manager
4/17/2025 Updated by Tax Compliance Manager to include dating of W-9s