



Substitute **W-9**

**DO NOT send to IRS**

**Taxpayer Identification Number (TIN) Verification**

*Print or Type*

Please see pages 2 and 3 for instructions.

<p>➤ <b>Legal Name</b> (as shown on your income tax return)</p> <hr/> <p>➤ <b>Business Name, if different from above</b>          (use if doing business as DBA, or enter business name of Sole Proprietorship)</p> <hr/> <p>➤ <b>Order-From Address</b> (where orders should be mailed)          PO Box or Number and Street, City, State, ZIP + 4</p> <hr/> <p>➤ <b>Remit-To Address</b> (where payments should be mailed, if different from Order address) PO Box or number and street, City, State, ZIP + 4</p> <hr/> <p>➤ <b>Exemptions</b> (see instructions, page 3)          Exempt payee code (if any)          Exemption from FATCA reporting code (if any)</p>	<p>➤ <b>Entity Designation</b> (check only one) <u>Required</u></p> <p><input type="checkbox"/> Individual / Sole Proprietor  <input type="checkbox"/> Partnership  <input type="checkbox"/> C Corporation  <input type="checkbox"/> S Corporation  <input type="checkbox"/> Limited Liability Company – Individual  <input type="checkbox"/> Limited Liability Company – Partnership  <input type="checkbox"/> Limited Liability Company – Corporation  <input type="checkbox"/> Governmental Entity  <input type="checkbox"/> Hospital Exempt from Tax or Government Owned  <input type="checkbox"/> Long-Term Care Facility Exempt from Tax or Government Owned  <input type="checkbox"/> Trust/Estate  <input type="checkbox"/> Other Entity (specify, e.g., 501(c)(3), etc):</p> <hr/> <p>➤ <b>Taxpayer Identification Number (TIN)</b>          If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, using your EIN may result in unnecessary notices to the requester. <u>Required</u></p> <hr/> <p>➤ <b>Check Only One</b> <u>Required</u></p> <p><input type="checkbox"/> Social Security Number (SSN)  <input type="checkbox"/> Employer Identification Number (EIN)  <input type="checkbox"/> Individual Taxpayer Identification Number for U.S. Resident Aliens (ITIN)</p>
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➤ **Certification** (see instructions on page 2)  
 Under penalties of perjury, I certify that:

1. 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
2. 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
3. I am a U.S. citizen or other U.S. person, AND
4. The FATCA code(s) entered on this form (if any) indicating I am exempt from FATCA reporting is correct.

The Internal Revenue Service does not require your consent to any provision of this document other than the certifications required to avoid backup withholding.

Printed Name	Printed Title	Telephone Number (    )
<b>Signature of U.S. Person</b>		Date (mm/dd/yyyy)

➤ **Optional Direct Deposit Information** (all fields required to receive electronic payments)

Your Bank Account Number	<input type="checkbox"/> Checking <input type="checkbox"/> Savings	Name on Bank Account	Bank Routing No. (9-digit ABA #)
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THIS IS A:

new direct deposit     change of existing     additional direct deposit     email change only

E-mail address (Please make this LEGIBLE)

If you provide bank information and an email address, we will send a message notifying you when an electronic payment is issued. You will also receive a PIN for use when logging into the SD Vendor Self Service website at <http://Bfm.SD.gov/Vendor>. We will **NOT** share your email address with anyone or use it for any other purpose than communicating information about your electronic payments to you.

## Instructions for Completing Taxpayer Identification Number (TIN) Verification

### Legal Name (as shown on your income tax form)

Individuals: Enter Last Name, First Name MI  
Sole Proprietorships: Enter Last Name, First Name MI  
All Others: Enter Legal Name of Business

### Business Name

Individuals & Others: Complete if using a doing business as (DBA) name  
Sole Proprietorships: Enter Business Name

### Order-From Address

Address where orders should be sent.

### Remit-To Address

Address where payments should be sent.

### Entity Designation

Check *ONE* box which describes the type of business entity.

### Taxpayer Identification Number (TIN)

*LIST ONLY ONE:* Social Security Number (SSN), or  
Employer Identification Number (EIN), or  
Individual Taxpayer Identification Number (ITIN).

If you do not have a TIN, apply for one immediately. Individuals use federal [form SS-5](#) which can be obtained from the Social Security Administration. Businesses and all other entities use federal [form SS-4](#) which can be obtained from the Internal Revenue Service.

### Certification

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.

### Privacy Act Notice

[Section 6109](#) requires you to furnish your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, or contributions you made to an IRA, Archer MSA, or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not furnish a TIN to a payer. Certain penalties may also apply for providing false or fraudulent information.

Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the *Exemptions* box, any code(s) that may apply to you. See *Exempt payee code* and *Exemption from FATCA reporting code* below.

**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 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
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 4947

**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)
- 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



**BUREAU OF ADMINISTRATION  
OFFICE OF THE STATE ENGINEER**

Joe Foss Building  
523 East Capitol Avenue  
Pierre, South Dakota 57501-3182  
Phone: 605.773.3466  
Fax: 605.773.5980

<http://boa.sd.gov/divisions/engineer/>

**Taxpayer Identification Request**

In order for the State of South Dakota to comply with Internal Revenue Service regulations, this letter requests that you complete the enclosed Substitute Form W-9. Failure to provide this information may result in delayed payments and/or backup withholding. **The completed form is also required by the State Engineer before contract signing.** This request is being made at the direction of the South Dakota Bureau of Finance and Management in order that the State may update its vendor file with the most current information.

Please return or FAX the Substitute Form W-9 even if you are exempt from backup withholding within (10) days of receipt. Please make sure that the form is complete and correct. Failure to respond in a timely manner may subject you to a 28% withholding on each reportable payment or require the State to withhold payment of outstanding invoices until this information is received.

We are required to inform you that failure to provide the correct Taxpayer Identification Number (TIN) / Name combination may subject you to a \$50 penalty assessed by the Internal Revenue Service under section 6722 of the Internal Revenue Code.

Only the individual's name to which the Social Security Number (SSN) was assigned should be entered on the first line.

**The name of a partnership, corporation, club, or other entity, must be entered on the first line exactly as it was registered with the IRS when the Employer Identification Number (EIN) was assigned.**

DO NOT submit your name with a Tax Identification Number (TIN) that was not assigned to your name. For example, a doctor MUST NOT submit his or her name with the Tax Identification Number of a clinic with which he or she is associated.

Thank you for your cooperation in providing us with this information. Please return the completed form to:

Office of the State Engineer  
Joe Foss Building, 523 E. Capitol Ave.  
Pierre, SD 57501  
Phone: (605) 773-3466  
Fax: (605) 773-5980  
Website: [boa.sd.gov/divisions/engineer/](http://boa.sd.gov/divisions/engineer/)

Enclosure