

Substitute

Form W-9

Certification of Taxpayer Identification Number for Individuals

Please check one:

_____ I am a U S citizen, **or**

_____ I have been granted permanent residency (green card holder), **or**

_____ I am a Resident Alien for tax purposes and have contacted Janet Kunz at 540-231-3754 or jakunz@vt.edu to discuss the additional documentation that is required by federal law.

1. Name

First: _____ Middle: _____ Last: _____

2. U.S. taxpayer identification number (required)

3. Address (number, street, and apt. or suite no.)

4. City, State and ZIP code

Certification:

Under the penalties of perjury, I declare that to the best of my knowledge and belief, the above statements are true, correct, and complete and that:

1. The number shown on this form is my correct taxpayer identification number, **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. person (including a U. S. resident alien).

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.

Signed: _____

Date: _____