

Procedure 20320: W-9 or W-8 Documents

Form W-9 is used to request the taxpayer identification number (TIN) of a U.S. person (including a resident alien, partnership, corporation, company, association, estate, or domestic trust) and to request certain certifications and claims for exemption. The university uses the taxpayer identification number (TIN) when an informational return (1099) is required to be filed with the IRS for certain payments made. Form W-8 is used to request similar information from foreign persons.

The Procurement Department obtains the W-9 (or W-8 if applicable) when the purchase order is issued by them. For purchase orders created in HokieMart by departments within their delegated purchasing authority, the Controller's Office (Accounts Payable) obtains the W-9 when the invoice is received for payment if not already on file for items that require an informational return.

For invoice payments to all foreign persons, the department making the purchase is responsible for obtaining the W-8 from the payee and submitting it to the Controller's Office along with the payee invoice. In addition, if a travel reimbursement is to a non-employee and is not for an employee interview or individual paid on the fellowship disbursement process (ST Payroll), the department is responsible for obtaining the W-9 (or W-8 if applicable) from the reimbursee and submitting it to the Controller's Office by fax or campus mail (do not attach in the TEM system due to sensitive personal identifiable information).