Avalara



CertCapture for W-9s

Processes and Regulations

Presentation by Matt Macneil and Annette Campbell

© Avalara

Agenda

- 1. Introductions
- 2. Collections
- 3. What does the IRS expect?
- 4. Tying the process to 1099 Forms
- 5. Manage the entire process with CertCapture
- 6. Demonstration
- 7. Questions

Introductions



Matt MacNeil

- Co-founder of CertCapture, now a division of Avalara, Inc.
- Tax consultant for 15+ years.



Annette Campbell

- Manager of the Avalara W-8/9 Products
- Oversees services for Federal Compliance.



AvalaraCertCapture

Widely recognized as the leader in state sales tax exemption certificate management, CertCapture has evolved to manage W-9 forms and other federal compliance documents.

What is a W-9/W-8 Form?

- IRS Form request for a taxpayer identification number.
- W9 is for US citizens and businesses.
- W8 is for foreign individuals and businesses.
- Collection of a W9/W8 form from independent contractors, vendors, corporations, etc., is required by IRS regulation.
- A W8/W9 form certifies that the TIN provided is correct and the payee is not subject to backup withholding

Why collect W-9 forms?

- 1. It's the Law.
- 2. Sets the stage for the 1099 process.
- 3. Without a valid document on file, you are required to withhold tax money on your vendor's behalf.



Which for should you collect?

- U.S. entity or U.S. citizen or resident....... W-9
- A foreign individual...... W-8BEN (Individual)
- A foreign individual or entity claiming that income is effectively connected with the conduct of trade or business within the U.S. (unless claiming treaty benefits)......W-8ECI
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions)..
 W-8IMY



Which for should you collect?

- A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession claiming that income is effectively connected U.S. income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (unless claiming treaty benefits) (see instructions) W-8ECI or W-8EXP
- Any person acting as an intermediary W-8IMY



The form must be completed properly by the vendor.

COMPANY NAME DBA

The company name of the individual's name must match the TIN and must match the IRS filing.

Decartr	W-9 August 2013) ment of the Treasury Revenue Service	Request for Taxpayer Identification Number and Certific	cation		Give Form to the requester. Do not send to the IRS.				
	Name (as shown on	your income tax return)							
.e.2.	Business name/disregarded entity name, if different from above								
Print or type See Specific Instructions on page	Check appropriate b	ox for federal tax classification:		Exemption	s (see instructions):				
is or	Individual/sole p	roprietor C Corporation S Corporation Partnership	Trust/estate						
tion of		5	to the A. Maria	Exempt payee code (if any)					
Print or type: Instructions	Limited liability	company. Enter the tax classification (C=C corporation, S=S corporation, P=partners		Exemption code (if an	from FATCA reporting				
in in in	Other (see instr	reations! In		COLO (II Z	<i>"</i>				
Fife Fife			Requester's name	and address	(optional)				
pec	, ,	, , , , , ,							
e Si	City, state, and ZIP of	ode							
တ္မ									
	List account number	(s) here (optional)							
Par		er Identification Number (TIN)	y Secial or	curity numb	ing.				
		opriate box. The TIN provided must match the name given on the "Name" ing, For individuals, this is your social security number (SSN). However, for	1010	001137 1101111					
reside	nt alien, sole propri	etor, or disregarded entity, see the Part I instructions on page 3. For other		-	-				
	is, it is your employe n page 3.	er identification number (ÉiN). If you do not have a number, see How to get	8						
	. •	more than one name, see the chart on page 4 for guidelines on whose	Employe	r Identification number					
	er to enter.	The account is in more than one hance, see the chart on page 4 for goldenies on whose							
				-					
Par	t II Certification								
	r penalties of perjury, I certify that:								
Under	e number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and								
	e number shown on	this form is my correct taxpayer identification number (or I am waiting for	a number to be it		-,,				
1. The 2. Lar Se	m not subject to bar rvice (IRS) that I am	this form is my correct taxpayer identification number (or I am waiting for a ckup withholding because: (a) I am exempt from backup withholding, or (b) subject to backup withholding as a result of a failure to report all interest of ackup withholding, and	I have not been	notified by	the Internal Revenue				
1. The 2. Lar Ser no	m not subject to bac rvice (IRS) that I am longer subject to be	ckup withholding because: (a) I am exempt from backup withholding, or (b) subject to backup withholding as a result of a failure to report all interest o	I have not been	notified by	the Internal Revenue				
1. The 2. Lar Sei no 3. Lar	m not subject to bac rvice (IRS) that I am longer subject to be m a U.S. citizen or c	ckup withholding because: (a) I am exempt from backup withholding, or (b) subject to backup withholding as a result of a failure to report all interest on ackup withholding, and	I have not been or dividends, or (d	notified by	the Internal Revenue				



The form must be completed properly by the vendor.

TAX CLASS

The corporation type must be completed.

vm. August 2013) partment of the Treasury ornal Revenue Service	Request for Taxpayer Identification Number and Certification	ation		request	rm to the er. Do not the IRS.				
	Name (as shown on your income tax return) Business name/disregarded entity name, if different from above								
900	box for federal tax classification: proprietor C Corporation S Corporation Partnership Tr	rust/estate		ons (see instru	,				
Limited liabilit	y company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership	p) ►	-	Exemption from FATCA reporting code (if any)					
Address (number, s		equester's nam	e and addre	ss (optional)					
List account number	er(s) here (optional)								
List account number Part I Taxpa ter your TIN in the ap avoid backup withhol sident alien, sole prop	r(s) here (optional) /er Identification Number (TIN) propriate box. The TIN provided must match the name given on the "Name" lired fing. For individuals, this is your social security number (SSN). However, for a fetor, or disregarded entity, see the Part I instructions on page 3. For other		security nur	nber _					
List account number and ter your TIN in the apavoid backup withhol ident alien, sole propitites, it is your employ on page 3.	r(s) here (optional) /er Identification Number (TIN) propriate box. The TIN provided must match the name given on the "Name" linding. For individuals, this is your social security number (SSN). However, for a rietor, or disregarded entity, see the Part I instructions on page 3. For other rer identification number (EIN). If you do not have a number, see How to get a		<u> </u>						
List account number and the ryour TIN in the appayoid backup withholdent alien, sole proptities, it is your employ on page 3.	r(s) here (optional) /er Identification Number (TIN) propriate box. The TIN provided must match the name given on the "Name" lired fing. For individuals, this is your social security number (SSN). However, for a fetor, or disregarded entity, see the Part I instructions on page 3. For other		<u> </u>	nber - Lation number					
List account number the apparent of the appare	r(s) here (optional) //er Identification Number (TIN) //er Identification Number (TIN) //er Identification Number (TIN) //er Identification Number (TIN) //er Identification Number (SIN). However, for a refetor, or disregarded entity, see the Part I instructions on page 3. For other //er identification number (EIN). If you do not have a number, see How to get a more than one name, see the chart on page 4 for guidelines on whose		<u> </u>						
List account number to your TIN in the appavoid backup withhol ident alien, sole propilities, it is your employ on page 3. the, If the account is in the room of the account is in the room of the account is in the room of the account is in the account in the ac	r(s) here (optional) //er Identification Number (TIN) //or Identification Number (TIN) //or Identification Number (TIN) //or Identification Number (SIN) //or Identification Number (SIN) //or Identification on the "Name" line (Identification on the "Name" line (Identification on the Identification on the Identification number (Identification number (Identifica		<u> </u>						
List account number art I Taxpay ter your TIN in the apy avoid backup withhol sident alien, sole prop- titles, it is your employ on page 3. te. If the account is in mber to enter. art II Certificated persuades and persuades are persuades and persuades are persuades and persuades are persuad	r(s) here (optional) //er Identification Number (TIN) //or Identification Number (TIN) //or Identification Number (TIN) //or Identification Number (SIN) //or Identification Number (SIN) //or Identification on the "Name" line (Identification on the "Name" line (Identification on the Identification on the Identification number (Identification number (Identifica	Employ	yer identifica	etion number					
List account number Taxpat ter your TIN in the ap- avoid backup withhol- dident alien, sole prop- titles, it is your emplo- y on page 3. te. If the account is in mber to enter. Certificate der penalties of perju The number shown of I am not subject to b Service (IRS) that I an	r(s) here (optional) //er Identification Number (TIN) oropriate box. The TIN provided must match the name given on the "Name" linding. For individuals, this is your social security number (SSN). However, for a reletor, or disregarded entity, see the Part I instructions on page 3. For other ver identification number (EiN). If you do not have a number, see How to get a more than one name, see the chart on page 4 for guidelines on whose cation ny, I certify that:	Employ number to be have not bee	ver identificate issued to an notified b	ation number me), and by the Interna					
ter your TIN in the apavoid backup withhol ident alien, sole propities, it is your employ on page 3. te. If the account is import to enter. art II Certificate penalities of perjudite amont subject to be Service (IRS) that I amont longer subject to longer subject to	r(s) here (optional) Per Identification Number (TIN) propriate box. The TIN provided must match the name given on the "Name" lin ding. For individuals, this is your social security number (SSN). However, for a fetor, or disregarded entity, see the Part I instructions on page 3. For other ver identification number (EIN). If you do not have a number, see How to get a more than one name, see the chart on page 4 for guidelines on whose cation Ty, I certify that: In this form is my correct taxpayer identification number (or I am waiting for a reackup withholding because: (a) I am exempt from backup withholding, or (b) I in subject to backup withholding as a result of a failure to report all interest or constitutions.	Employ number to be have not bee	ver identificate issued to an notified b	ation number me), and by the Interna					
List account number Taxpay ter your TIN in the appayed to be keep withhold ident alien, sole proptitles, it is your employ to n page 3. te. If the account is in mber to enter. The number shown of lam not subject to be Service (IRS) that I an no longer subject to I am a U.S. citizen or	r(s) here (optional) For Identification Number (TIN) For Identification Number (TIN) For Identification Number (TIN) For Identification Number (TIN) For Identification on the "Name" linctification, or disregarded entity, see the Part I instructions on page 3. For other feet identification number (EIN). If you do not have a number, see How to get a number than one name, see the chart on page 4 for guidelines on whose cation For Identification is my correct taxpayer identification number (or I am waiting for a result of my its form is my correct taxpayer identification number (or I am waiting for a result of a failure to report all interest or coackup withholding as a result of a failure to report all interest or coackup withholding, and	Employ number to be have not bee dividends, or	ver identificate issued to an notified b	ation number me), and by the Interna					

The form must be completed properly by the vendor.

ADDRESS

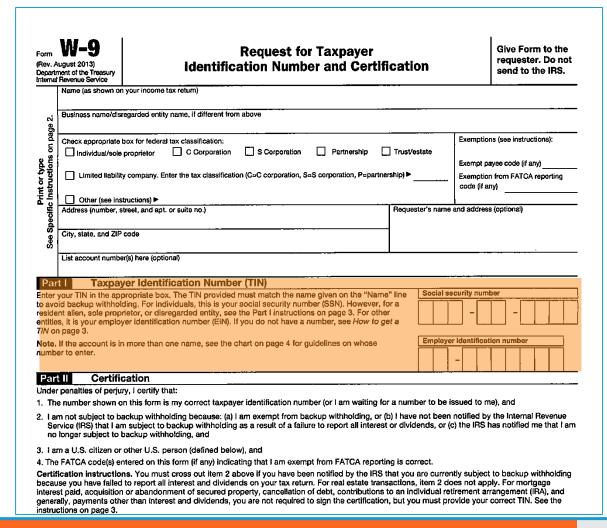
The address is actually not critical to the acceptance of the W-9 form.

rm W-9 ev. August 2013) coartment of the Treasury ernal Revenue Service	Request for Taxpayer Identification Number and Certification	n		Give For requeste send to	r. Do not					
Name (as shown o	n your income tax return)									
N	Business name/disregarded entity name, if different from above									
Check appropriate	box for federal tax classification: proprietor C Corporation S Corporation Partnership Trust/este	ate		ns (see instruc	·					
	☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶									
Other (see in:		er's name an	d address	s (optional)						
City, state, and ZIF	code									
List account numb	er(s) here (optional)									
List account numb	er(s) here (optional) yer Identification Number (TIN)	Social secu	wity num	her						
List account numb Taxpa ter your TIN in the ap avoid backup withho sident alien, sole prop titles, it is your emple	er(s) here (optional) yer Identification Number (TIN)	Social secu	rity num	ber -						
List account numb Taxpa ter your TIN in the ap avoid backup withho sident alien, sole prop titles, it is your emplo V on page 3.	yer Identification Number (TIN) propriate box. The TIN provided must match the name given on the "Name" line ding. For individuals, this is your social security number (SSN). However, for a rietor, or disregarded entity, see the Part I instructions on page 3. For other yer identification number (EiN). If you do not have a number, see How to get a] -[
List account number and the apart I Taxpa ter your TIN in the apavoid backup withhostdent alten, sole proptities, it is your empley yon page 3.	yer Identification Number (TIN) propriate box. The TIN provided must match the name given on the "Name" line ding. For individuals, this is your social security number (SSN). However, for a reletor, or disregarded entity, see the Part I instructions on page 3. For other yer identification number (EIN). If you do not have a number, see How to get a] -[ber						
List account number to enter. List account number account is in the ap avoid backup withhous ident alien, sole propitities, it is your employ on page 3. Ste. If the account is imber to enter.	yer Identification Number (TIN) propriate box. The TIN provided must match the name given on the "Name" line ding. For individuals, this is your social security number (SSN). However, for a rietor, or disregarded entity, see the Part I instructions on page 3. For other yer identification number (EIN). If you do not have a number, see How to get a	Employer id] -[
List account number of the property of the account is important in the aparoid backup withhous dent alien, sole propertitles, it is your employ on page 3. In the account is import to enter.	yer Identification Number (TIN) propriate box. The TIN provided must match the name given on the "Name" line ding. For individuals, this is your social security number (SSN). However, for a rietor, or disregarded entity, see the Part I instructions on page 3. For other yer identification number (EIN). If you do not have a number, see How to get a number than one name, see the chart on page 4 for guidelines on whose	Employer id] -[
List account number avoid backup withho sident alien, sole proptitles, it is your employ on page 3. The account is imported to enter. The account is imported to enter.	yer Identification Number (TIN) propriate box. The TIN provided must match the name given on the "Name" line ding. For individuals, this is your social security number (SSN). However, for a rietor, or disregarded entity, see the Part I instructions on page 3. For other yer identification number (EIN). If you do not have a number, see How to get a number than one name, see the chart on page 4 for guidelines on whose	Employer ic	dentificat	ion number						
List account number of the property of the pro	yer Identification Number (TIN) propriate box. The TIN provided must match the name given on the "Name" line ding. For individuals, this is your social security number (SSN). However, for a rietor, or disregarded entity, see the Part I instructions on page 3. For other yer identification number (EIN). If you do not have a number, see How to get a number see the chart on page 4 for guidelines on whose cation by, I certify that:	Employer id	dentificat	ion number	Revenue me that I ar					
List account number to proper the property of	yer Identification Number (TIN) propriate box. The TIN provided must match the name given on the "Name" line ding. For individuals, this is your social security number (SSN). However, for a rietor, or disregarded entity, see the Part I instructions on page 3. For other yer identification number (EIN). If you do not have a number, see How to get a more than one name, see the chart on page 4 for guidelines on whose cation ry, I certify that: on this form is my correct taxpayer identification number (or I am waiting for a number ackup withholding because: (a) I am exempt from backup withholding, or (b) I have no subject to backup withholding as a result of a failure to report all interest or divider	Employer id	dentificat	ion number	Revenue me that I ar					
List account number of the property of the pro	yer Identification Number (TIN) propriate box. The TIN provided must match the name given on the "Name" line ding. For individuals, this is your social security number (SSN). However, for a rietor, or disregarded entity, see the Part I instructions on page 3. For other yer identification number (EIN). If you do not have a number, see How to get a more than one name, see the chart on page 4 for guidelines on whose cation by, I certify that: on this form is my correct taxpayer identification number (or I am waiting for a number ackup withholding because: (a) I am exempt from backup withholding, or (b) I have no subject to backup withholding as a result of a failure to report all interest or divided backup withholding, and	Employer lo	dentificat	ion number	Revenue me that I ar					

The form must be completed properly by the vendor.

TIN: TAX IDENTIFICATION NUMBER

This section must show a Social Security Number or an Employer Identification Number.





The form must be completed properly by the vendor.

CERTIFICATION: SIGNATURE & DATE

The vendor must sign and date to certify that the form is correct.

bage										
	Check appropriate box for federal tax classification:	D D	Exemptions (see instructions):							
28	Individual/sole proprietor C Corporation S Corporatio	n								
Print or type Specific Instructions on	Limited liability company. Enter the tax classification (C=C corporation	Exempt payee code (if any) Exemption from FATCA reporting code (if any)								
돌특	☐ Other (see instructions) ▶									
_ pecific	Address (number, street, and apt. or suite no.)	Requester's name	and address (optional)							
See S	City, state, and ZIP code									
_ L	List account number(s) here (optional)									
Part	Taxpayer Identification Number (TIN)									
to avoi resider entitles	our TIN in the appropriate box. The TIN provided must match the I d backup withholding. For individuals, this is your social security n it alien, sole propietor, or disregarded entity, see the Part I instruc i, it is your employer identification number (EIN). If you do not have page 3.	tumber (SSN). However, for a stions on page 3. For other								
	f the account is in more than one name, see the chart on page 4 for r to enter.	or guidelines on whose Employe	r Identification number							
Part	II Certification	<u> </u>								
Under	penalties of perjury, I certify that:									
1. The	he number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and									
Sen	n not subject to backup withholding because: (a) I am exempt from vice (IRS) that I am subject to backup withholding as a result of a fa onger subject to backup withholding, and	n backup withholding, or (b) I have not been ailure to report all interest or dividends, or (c	notified by the Internal Revenue c) the IRS has notified me that I ar							
3. 1 an	a U.S. citizen or other U.S. person (defined below), and									
4. The	FATCA code(s) entered on this form (if any) indicating that I am ex-	empt from FATCA reporting is correct.								
becaus interes genera	cation instructions. You must cross out item 2 above if you have se you have failed to report all interest and dividends on your tax re t paid, acquisition or abandonment of secured property, cancellate fly, payments other than interest and dividends, you are not require tions on page 3.	eturn. For real estate transactions, item 2 do on of debt, contributions to an individual re-	pes not apply. For mortgage tirement arrangement (IRA), and							
Sign Here	Signature of U.S. person ▶	Date►								
Gen	eral Instructions	withholding tax on foreign partners' share	of effectively connected income, and							
	references are to the Internal Revenue Code unless otherwise noted.	4. Certify that FATCA code(s) entered on								
Future about F	developments. The IRS has created a page on IRS.gov for information orm W-9, at www.irs.gov/w9. Information about any future developments a Form W-9 (such as legislation enacted after we release it) will be posted	exempt from the FATCA reporting, is corre Note. If you are a U.S. person and a reque W-9 to request your TIN, you must use the similar to this Form W-9.	ster gives you a form other than Form							
on that		Definition of a U.S. person, For federal ta person if you are;	x purposes, you are considered a U.S.							
urpe	ose of Form	• An individual who is a LLS citizen or LLS								

When is back-up withholding required per IRS regulations?

- When there is no W-9 on file.
- If the customer does not provide a TIN.
- If the form is not certified/signed.
- When the IRS says the TIN is not valid.
- When the IRS informs you that you must.

The IRS said that the TIN not valid.

The IRS requests that you validate the TIN and legal name with IRS records. Possible errors include:

- Incorrect TIN or number of digits.
- TIN is not currently issued.
- TIN does not match legal name.



No W-9 is required when the seller is a Government Agency.

- Federal
- State
- County
- City



FATCA

Foreign Account Tax Compliance Act

- Law created in March 2010, but most items went into effect July 2014.
- Goal: Find hidden foreign assets of US citizens.



The form must be completed properly by the vendor.

FATCA

This section was added August 2013

ev. August 2013) spartment of the Treasury ernal Revenue Service	Request for Taxpayer Identification Number and Certificati	ion		Give Form to the requester. Do not send to the IRS.					
Name (as shown or	your income tax return)								
N	Business name/disregarded entity name, if different from above								
Check appropriate	box for federal tax classification: proprietor C Corporation S Corporation Partnership Trust/	estate	Exemption	ns (see instructions):					
Check appropriate Check approp	☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶								
Other (see ins		ester's name :	and address	s (optional)					
									
List account number	er(s) here (optional) yer Identification Number (TIN)	Social se	puribu num	her					
List account number and the ap avoid backup withhol sident alien, sole propitities, it is your emplo	er(s) here (optional)	Social se	curity numl	ber					
List account number and the your TIN in the ap avoid backup withhol sident alien, sole proprieties, it is your emplo N on page 3.	yer Identification Number (TIN) propriate box. The TIN provided must match the name given on the "Name" line ding. For individuals, this is your social security number (SSN). However, for a rietor, or disregarded entity, see the Part I instructions on page 3. For other]-[_	berion number					
List account number and the apparent I Taxparent I Tax	yer Identification Number (TIN) propriate box. The TIN provided must match the name given on the "Name" line ding. For individuals, this is your social security number (SSN). However, for a reletor, or disregarded entity, see the Part I instructions on page 3. For other yer identification number (EIN). If you do not have a number, see How to get a more than one name, see the chart on page 4 for guidelines on whose		- Identificat						
List account number that I Taxpart I Taxparter your TIN in the ap avoid backup withhol sident alien, sole proptitles, it is your employ on page 3. The account is in the account is in the account is in the account in	yer Identification Number (TIN) propriate box. The TIN provided must match the name given on the "Name" line ding. For individuals, this is your social security number (SSN). However, for a reletor, or disregarded entity, see the Part I instructions on page 3. For other yer identification number (EIN). If you do not have a number, see How to get a more than one name, see the chart on page 4 for guidelines on whose cation		- Identificat						
List account number Part I Taxpa Inter your TIN in the ap avoid backup withhol sident alien, sole prop putities, it is your emplo N on page 3. pet. If the account is in miber to enter. Part II Certifi Inder penalties of perju	yer Identification Number (TIN) propriate box. The TIN provided must match the name given on the "Name" line ding. For individuals, this is your social security number (SSN). However, for a reletor, or disregarded entity, see the Part I instructions on page 3. For other yer identification number (EIN). If you do not have a number, see How to get a more than one name, see the chart on page 4 for guidelines on whose cation	Employer	Identificat	ion number					
List account number to the apart I Taxparter your TIN in the apart avoid backup withhol sident alien, sole proptities, it is your employ on page 3. In the account is imported to enter. Certificater penalties of perfurther number shown of 1 am not subject to b Service (IRS) that I am	yer Identification Number (TIN) propriate box. The TIN provided must match the name given on the "Name" line ding. For individuals, this is your social security number (SSN). However, for a rietor, or disregarded entity, see the Part I instructions on page 3. For other yer identification number (EIN). If you do not have a number, see How to get a more than one name, see the chart on page 4 for guidelines on whose cation ny, I certify that:	Employer mber to be is	identificat	ne), and					
List account number the appayoid backup withhold sident alien, sole propitities, it is your employ on page 3. In the account is imported to enter. In the account is imported to enter. In the account is imported to enter. In the number shown of a more than a mot subject to be Service (IRS) that I am no longer subject to	yer Identification Number (TIN) propriate box. The TIN provided must match the name given on the "Name" line ding. For individuals, this is your social security number (SSN). However, for a rietor, or disregarded entity, see the Part I instructions on page 3. For other yer identification number (EIN). If you do not have a number, see How to get a more than one name, see the chart on page 4 for guidelines on whose cation ry, I certify that: In this form is my correct taxpayer identification number (or I am waiting for a num ackup withholding because: (a) I am exempt from backup withholding, or (b) I have m subject to backup withholding as a result of a failure to report all interest or dividence.	Employer mber to be is	identificat	ne), and					
List account number Part I Taxpar ther your TIN in the ap avoid backup withhol sident alien, sole prop titles, it is your emplo Non page 3. ote. If the account is in umber to enter. Certificater penalties of perju The number shown of I am not subject to b Service (IRS) that I a no longer subject to I am a U.S. citizen or	yer Identification Number (TIN) propriate box. The TIN provided must match the name given on the "Name" line ding. For individuals, this is your social security number (SSN). However, for a rietor, or disregarded entity, see the Part I instructions on page 3. For other yer identification number (EIN). If you do not have a number, see How to get a more than one name, see the chart on page 4 for guidelines on whose cation ry, I certify that: In this form is my correct taxpayer identification number (or I am waiting for a num ackup withholding because: (a) I am exempt from backup withholding, or (b) I have no subject to backup withholding as a result of a failure to report all interest or dividuals.	Employer mber to be is see not been dends, or (continued to be in the continued to be in t	identificat	ne), and					

Payees Exempt from FATCA-But still need documentation

- Individuals (New Form W-8BEN for individuals)
- Foreign Governments
- International Organizations
- Foreign Central Banks of Issue
- Governments of U.S. Territories
- Foreign Retirements Plans
- Form W-8EXP if treaty claim, W-8BEN or if nominee or flowthru entity a W-8IMY.



Form (Rev. August Department of Internal Reve	of the Treasury	Request for fication Numbe	Taxpayer er and Certification	Give Form to the requester. Do not send to the IRS.					
Nen	na (as shown on your income tax return)			-					
Zi Bus	iness name/disregarded entity name, If differen	t from above							
Ž Che	ck appropriate box for federal tax classification);	•	Exemptions (see instructions):					
: D	Individual/sole proprietor C Corporal	tion S Corporation	Partnership Trust/estate			☐ VOID ☐ CORRE			
[[출				Exempt payee code (if any)	PAYER'S name, street address, city or foreign postal code, and telephore	or town, province or state, country, ZIP	1 Rents	OMB No. 1545-0115	
rictions	Limited liability company. Enter the tax classi	fication (C=C corporation, S=	S corporation, P=partnership) >	Exemption from FATCA reporting	or foreign postal code, and telephor	ie no.			Miscellaneous
<u> </u>				code (if any)			\$ 2 Royalties	2014	1 may 2 1 / 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
	Other (see instructions) >		I Benundaria sama	and address (optional)			2 Hoyarties	2014	Income
E Add	ress (number, street, and apt. or suite no.)		nequesters name:	and address (options)			\$	Form 1099-MISC	
ē -	, state, and ZIP code						3 Other income	4 Federal income tax withheld	Ĭ .
S City	, state, and ZIP code						\$	\$	Copy 1
List	account number(s) here (optional)				ification numb	er RECIPIENT'S identification number	5 Fishing boat proceeds	6 Medical and health care payments	
Part I	Taxpayer Identification Nur	nber (TIN)						\$	
avoid ba sident all	TIN in the appropriate box. The TIN proving the withholding. For individuals, this is len, sole proprietor, or disregarded entity, is your employer identification number (El ge 3.	your social security numb see the Part I instruction	per (SSN). However, for a son page 3. For other umber, see How to get a		apt. no.)		7 Nonemployee compensation	Substitute payments in lieu of dividends or interest	4
ote. If the mber to	a account is in more than one name, see enter.	the chart on page 4 for gu	uldelines on whose Employer	r identi		ntry, and ZIP or foreign postal code	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale.	10 Crop insurance proceeds	
Part II	Certification				City Brownice of state, cou	ing, and air or loreign postal code	(recipient) for resale ►	12 Foreign country or U.S. possession	.
	alties of perjury, I certify that:		•	_			\$	na i ordigir country or o.c. possession	
	mber shown on this form is my correct ta				Account number (see instructions)		13 Excess golden parachute	14 Gross proceeds paid to an	
Service	it subject to backup withholding because: (IRS) that I am subject to backup withhol er subject to backup withholding, and						payments \$	attorney \$	
_					15a Section 409A deferrals	15b Section 409A income	16 State tax withheld	17 State/Payer's state no.	18 State income
	U.S. citizen or other U.S. person (defined					-	\$		\$
	CA code(s) entered on this form (if any) in on instructions. You must cross out iten			ation and the state of the state of	\$	\$	\$		\$
ecause yo iterest pai enerally, p	on instructions. You must cross out item ou have failed to report all interest and di- id, acquisition or abandonment of secure payments other than interest and dividen- s on page 3.	vidends on your tax return d property, cancellation o	 For real estate transactions, item 2 do of debt, contributions to an individual ret 	es not apply. For mortgage irement arrangement (IRA), and	Form 1099-MISC	www.irs.gov/form1099n	nisc	Department of the Treasury	- Internal Revenue Servic
ign lere	Signature of U.S. person ►		Date ►						
ection refe	al Instructions rences are to the Internal Revenue Code unless		withholding tax on foreign partners' share of 4. Certify that FATCA code(s) entered on exempt from the FATCA reporting, is correct	this form (if any) indicating that you are ct.					
bout Form	elopments. The IRS has created a page on IRS W-9, at www.irs.gov/w9. Information about any m9. W-9 (such as legislation enacted after we re	future developments	Note, if you are a U.S. person and a reques W-9 to request your TIN, you must use the similar to this Form W-9.	requester's form if it is substantially					
	of Form		Definition of a U.S. person. For federal tax person if you are:						
•	to is required to file an information return with t	he IRS must obtain your	 An individual who is a U.S. citizon or U.S. 	resident allen,					

When should you file a 1099?

- 1. You made the payment to someone who is not your employee;
- You made the payment for services in the course of your trade or business (including government agencies and nonprofit organizations);
- 3. You made the payment to an individual, partnership, estate, or in some cases, a corporation; and
- 4. You made payments to the payee of at least \$600 during the year.

What is a "B" Notice?

- An incorrectly filed 1099 submitted to the IRS will result in a CP2100 or better know as a B Notice. You will then have 30 days to correct this or face penalties.
- Collecting the proper TIN at the time of payment in the form of a W9 will reduce this burden.



Questions to ask your team:

- Can your ERP store vendor legal name and TIN?
 What fields? Where are they stored?
- Does your software have the capability to do mass mailings to contact vendors?
- Do you have the capability to verify incoming W-9 forms? Can you load the data back into your ERP?
- Are you going to store the documents? Where?



CertCapture makes managing W-9s easier.

- Generate mass mailings, emails, faxes to vendors.
 Include a client specific cover letter and form.
- Create reports of which vendors have W-9s on file or are missing.
- Identify which W-9 forms are valid or invalid and why.

Improve Processes

- Reduce Back-up withholding.
- Reduce B notices
- Reduce the cost of compliance through automation.



Agenda

- 1. Introductions
- 2. Collections
- 3. What does the IRS expect?
- 4. Tying the process to 1099 Forms
- 5. Manage the entire process with CertCapture
- 6. Demonstration
- 7. Questions

Agenda

- 1. Introductions
- 2. Collections
- 3. What does the IRS expect?
- 4. Tying the process to 1099 Forms
- 5. Manage the entire process with CertCapture
- Demonstration
- 7. Questions



Thank you!

Matt MacNeil, Compliance Manager matthew.macneil@avalara.com

Annette Campbell @avalara.com

