

W9 Forms

REQUIRED FORM: W-9 To be completed annually, previous W-9 forms are not acceptable.

Note: We are not tax professionals and cannot advise you on how to prepare this form, the purpose of this section is to demonstrate what fields are required for your W-9 form to be considered complete and accepted for the Stipend, while highlighting common issues in completing the form. If you have issues completing this form, please consult a tax professional.

For your W9 form to be considered complete and accepted for the Stipend:

Complete all REQUIRED FIELDS:

- **1 – Name:** Your Legal Name. (This is the same name you use to file tax returns, and will be the name listed on your stipend check)

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
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- **2 – Business Name** (This is NOT your employer)
 - Only use this field if you are the **OWNER** of an FCC/FFN/LLC, your tax professional has advised you to have your stipend check issued to your business, and you want your stipend check issued in your businesses name.

2 Business name/disregarded entity name, if different from above

- **3 – Federal Tax Classification Checkbox** (Please select one box)
 - Historically, since this is a personal stipend, the **Individual/sole proprietor or single-member LLC** check box has been selected by **most** applicants. If you are unsure on which check box applies to you, please consult a tax professional.

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.
<input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate
<input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► <input style="width: 100px;" type="text"/>
Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.
<input type="checkbox"/> Other (see instructions) ► <input style="width: 100px;" type="text"/>

- **5 – Address** (number, street, and apt. or suite no.)
 - Please make sure to **include your complete address**, this includes your **STREET ADDRESS, apartment, building, suite, or house number (if applicable)**. Your address will be reviewed against postal records to ensure completeness.
 - W-9's and applications will be considered **incomplete** if they are missing address details, such as, **the Road, Street, Court, Circle, Avenue, Etc.**
 - Please note missing an apartment, building, suite, or house number may cause your check to be delivered to the wrong address, and the estimated time to cancel and reissue checks is a minimum of 3-4 weeks.

5 Address (number, street, and apt. or suite no.) See instructions.

- **6 – CITY, State, and ZIP Code**
 - W-9's and applications will be considered **incomplete** if they are missing **the CITY, STATE, or ZIP CODE**. Please include all aspects of your address

6 City, state, and ZIP code

- **Part I Tax Identification Number (TIN)** (Social Security Number OR Employer Identification Number)
 - Please include your full Social Security Number
 - OR Employer Identification Number: *Only* use this field if you are the OWNER of an FCC/FFN/LLC, your tax professional has advised you to have your stipend check issued to your business, and you want your stipend check issued in your businesses name.
 - **DO NOT** LIST YOUR EMPLOYERS TAX IDENTIFICATION NUMBER UNLESS YOU ARE THE EMPLOYER
 - ONLY ONE NUMBER SHOULD BE LISTED ON THE FORM, A SOCIAL SECURITY NUMBER OR EMPLOYER IDENTIFICATION NUMBER, NEVER BOTH.

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number									
			-			-			
OR									
Employer identification number									
		-							

- **Part II CERTIFICATION** (Certification, Signature and Date)
 - After verifying the form for correctness and completeness please **sign and date** the form. **Forms missing a Signature or Date will be considered Incomplete and unacceptable.**
 - Applications will remain **incomplete and unacceptable** until a W-9 form complete with all details is signed, dated, and uploaded to the [California Early Care and Education Workforce Registry](#).
 - Dates must include the current month, day, and year to be acceptable. **Incomplete dates missing the month, day or year will be considered incomplete and unacceptable.**

Part II Certification	
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 (defined below); and	
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.	
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. 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. See the instructions for Part II, later.	
Sign Here	<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;">Signature of U.S. person ▶</div> <div style="width: 20%; text-align: right;">Date ▶</div> </div>

IMPORTANT:

All applicants must complete and upload a New W9 form to the [California Early Care and Education Workforce Registry](#) by **December 18, 2023**. All applications missing W9 forms will be considered **incomplete and denied**.

If your address changes during the program year 07/01/2023 – 06/11/2024, you must **notify us** at ECLstipend@smcoe.org and **complete a NEW W-9 form**, with your NEW ADDRESS, complete details, and **UPLOAD** the W9 form to the [California Early Care and Education Workforce Registry](#). It is important for you to also change your address under your profile details in the workforce registry, however, changing these details will not alert us or change the address to which your stipend check is mailed. **Stipends can only be sent to the address listed on your W9 form that we have on file.**

If you have additional questions on how to fill out a W9 form please reference [the W9 form](#) with included instructions (pages 1-6), [this video available on the IRS website](#) or schedule an appointment with your tax professionals.