

Combined Substitute W-9/Direct Deposit/Remittance Advice Authorization Form (rev. 09/2020)

Part I - Substitute W-9 Tax Identification (Always required) Please see the Instructions - Part I.

Name (as shown on your income tax return). Name is required on this line. Do not leave this line blank.

Business name/disregarded entity name, if different from above

Check appropriate box for federal tax classification; check only **one** of the following seven boxes:

☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership): _____

Note. For a single-member LLC that is disregarded, do not check LLC. Check the appropriate box above for the tax classification of the single-member owner.

☐ Other: _____

Exemptions (codes apply only to certain entities, not individuals):
Exempt Payee Code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

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

City, state, and ZIP code

Taxpayer Identification Number

Social Security Number

or

Employer Identification Number

Phone: ()

E-mail: _____

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 that I am exempt from FATCA reporting is correct.

Person completing this form: _____ Title: _____

Signature: _____ Date: _____

Part II - Direct Deposit Authorization (Optional) Please see the Instructions - Part II.

Request type:	☐ New	☐ Change	☐ Cancel	Account Type:	☐	C - Checking Account	If changing account numbers or canceling direct deposit, please provide the account number you are changing from or cancelling deposit to: _____
					☐	S - Savings Account	
Accountholder Name/Title (Title required if company account)							

I hereby authorize and request the Idaho State Controller's Office (SCO) and the Idaho State Treasurers Office (STO) to initiate credit entries for vendor payments to the account indicated above. I agree to abide by the National Automated Clearing House (NACHA) rules with regard to these entries. Pursuant to the NACHA rules, the SCO and STO may initiate a reversing entry to recall a duplicate or erroneous entry that they previously initiated. This authority will continue until such time as SCO and STO have had a reasonable opportunity to act upon written notice to terminate or change the direct deposit service initiated herein.

I acknowledge that electronic payments to the designated account must comply with the provisions of U.S. law, as well as the requirements of the Office of Foreign Assets Control (OFAC). I affirm that, regarding electronic payments the State of Idaho may remit to the financial institution for credit to the account that I have designated, the entire payment amount is not subject to being transferred to a foreign bank account.

Signature of Authorized signer on account	Print Name Here	Sign and Date Here
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Part III - Remittance Advice on the Web (Required if opting for Direct Deposit.) Please see the Instructions - Part III.

I want to view my remittance advices on the Web. (Check one.)	Yes-One	☐	Get payment information for <u>this location only</u> by using the State Controller's Office Vendor Remittance Advice Application.
	Yes-All	☐	Get payment information for <u>all of your locations</u> by using the State Controller's Office Vendor Remittance Advice Application.

Instructions - Part I

SCO will only accept the most current version of the Combined Substitute W9 located on the SCO Web site.

The State of Idaho is about to pay you an amount that may be reported to the **Internal Revenue Service (IRS)**. The State of Idaho will comply with all applicable Federal and State of Idaho reporting requirements. If the amount is reportable to the IRS, they will match this amount to your tax return. In order to avoid additional IRS scrutiny, we must provide the IRS with your name and Social Security Number or Employer Identification Number. The name we need is the **name that you use on your tax returns** related to this payment. We are required by law to obtain this information.

For instructions to complete Part 1, please review the full IRS Form W-9 Instructions found on the IRS website at www.irs.gov.

U. S. Person: This form may be used only by a U. S. person, including a resident alien. Foreign persons should furnish us with the appropriate Form W-8. For a complete IRS definition of U. S. Person, consult the IRS website at www.irs.gov.

Penalties: Failure to provide a correct name and Taxpayer Identification Number will delay the issuance of your payment and may subject you to a \$50 penalty imposed by the IRS under section 6723. If you make a false statement with no reasonable basis that results in no backup withholding, you could be subject to a \$500 civil penalty. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Confidentiality: If we disclose or use your Taxpayer Identification Number in violation of Federal law, we may be subject to civil and criminal penalties.

Privacy Act Notice: You must provide your TIN whether or not you are required to file a tax return. If you do not provide your TIN, certain penalties may apply. Section 6109 of the Internal Revenue Code requires you to provide 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, cancellation of debt, or contributions you made to an IRA or Archer MSA. The IRS uses the number for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states and the District of Columbia to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, or to Federal and state agencies to enforce Federal non-tax criminal laws and to combat terrorism.

Instructions - Part II

Complete this section if you wish to receive payments by direct deposit or electronic funds transfer through the ACH network. If you opt for direct deposit, you will not receive the paper remittance advice that provides information about the payments. Instead, use the Vendor Remittance application described below in Part III.

Send your direct deposit information by one of the following methods:

- E-mail the form and either a scanned version of a voided check (not a deposit slip) or a bank verification of your checking or savings account number to servicedesk@sco.idaho.gov.
- Mail the form and either an original voided check (not a deposit slip) or a bank verification of your checking or savings account number to:
Idaho State Controller's Office
P.O. Box 83720
Boise, ID 83720-0011

To help reduce the risk of fraud, SCO may call you to verify the banking information that you provide.

Invalid account information will be rejected by the financial institution and generate a notice of change. A notice of change will void this request form, and then payments will be made by Idaho State warrant until this is corrected.

If changing account numbers or canceling your direct deposit, please provide the old account number. The account number is of varying length and is normally the next group of digits on the bottom of your check.

Instructions – Part III

The Idaho State Controller's Office offers payment information through the Vendor Remittance application secure sign on at www.sco.idaho.gov. Please refer to the Vendor Remittance FAQs on the SCO web site for more information.

If you are not requesting payments by direct deposit, but would like to take advantage of this service, complete Part I and Part III of the form. In Vendor Remittance, you will have the option of viewing payment information for one or all address locations associated with the Taxpayer Identification Number provided in Part I. Initial sign in instructions will be sent to your email address provided in Part I.

If you request payments by direct deposit, you will be automatically set up to participate in Vendor Remittance with viewing access to payment information for one or all address locations associated with the Taxpayer Identification Number provided in Part I. Initial sign in instructions will be sent to your email address provided in Part I.