

Simplified Instructions for Form W-9

Form W-9 is a tax document that serves multiple purposes. The W-9 Attachment serves to clarify for which purpose the W-9 is being filed. IRS regulations require that the "W-9 Attachment" accompany the W-9. You can obtain the attachment from your Home Department Coordinator or from the Payroll web site www.usc.edu/payroll.

1. Resident Alien Status:

The W-9 is a tax document that a non-resident alien files to declare himself or herself to be a 'resident alien for tax purposes'. All tax treaty protections and provisions are negated, and permits the non-resident alien to file a W-4 claiming whatever is desired (any marital status, any number of allowances , or "exempt").

2. Treaty Protection Continues for a "Resident Alien" or "Other US Person".

When a non-resident alien becomes a resident alien for tax purposes based on the substantial presence test, normally, all tax treaty provisions and protections are ended. However, certain treaties permit such a person to continue receiving the benefits of the treaty under the 'exception to the Saving Clause' provision.

Such an individual can no longer file an 8233 to claim the treaty benefit; rather, the individual files the W-9 and W-9 Attachment.

3. To Record with Employer a TIN number

This form is used by an individual to give his/her correct TIN number to the requestor, e.g. for real estate or banking transactions. This use does not apply to USC.

How often must the W-9 & W-9 Attachment be filed?

The W-9 & W-9 attachment need only be filed once.

Name:	Enter First Name, then Family Name
Business Name:	Leave blank.
Check box:	Check "individual"
Exempt from Backup Withholding:	Leave blank
Address fields:	Enter your address here in the U.S.
Requestor Name:	Leave blank
Account number(s):	Leave blank

Part 1:

Social Security Number:	Enter your Social Security Number here.
Employer ID:	Leave blank

Part II Certification:	Sign and date
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You must complete the W-9 Attachment and staple the attachment to the W-9.