

Dear Vendor:

The College of Charleston is required to file an information return to the IRS each year with respect to payments made that year during the course of its business. Taxpayer Identification Numbers are required for all of our vendors to ensure proper reporting to the Internal Revenue Service. The W-9 is the form used to validate your Taxpayer Identification Number (TIN) and to request certain certifications and claims for exemptions.

Please take a moment to complete and sign the W-9 (Rev. December 2014) providing us with your TIN and signing the certification section of the form, if appropriate, verifying that, as an independent contractor, your wages are not subject to withholding. Be sure to use the December 2014 form as it has changed to reflect new organizational structures and/or classifications. The latest W-9 form with instructions is available online at [irs.gov/pub/irs-pdf/fw9.pdf](https://www.irs.gov/pub/irs-pdf/fw9.pdf).

Please pay particular attention to Page 2 (Specific Instructions) so we can properly record your entity type. It is imperative that you check the appropriate box in the first section above Part I. If you check the Limited Liability company or "Other" box, please use one of the following codes in the blank:

E – Employee	S – Sub-Chapter S Corporation
F – Foreign National	M – Medical / Health Corporation
N – Not-for-Profit Corporation	R – Real Estate
O – Other	

If you are a Limited Liability Corporation, please review the excerpt of [§301.7701-3](#) to clarify what specific requirements pertain to you.

Please return the completed W-9 form to the College within five (5) days. If we do not receive a new or updated W-9, payments to you may be delayed until we receive it. We appreciate your immediate attention to this matter. If you have any questions, please contact us at (843) 953-5510.

The completed W-9 form may be remitted by e-mail to procurement@cofc.edu, by fax to (843) 953-5444 or by USPS delivery to the address below, attention: Office of Procurement.

Sincerely,

Office of Procurement