



OKLAHOMA STATE UNIVERSITY
FOUNDATION

W-9 GUIDELINES

The Oklahoma State University Foundation is required to file an information return, 1099-Misc. to the Internal Revenue Service for certain income (including, but not limited to, services, prizes, awards, etc.) paid during the calendar year to individuals and companies.

To file the information return with the IRS a correct taxpayer identification number (TIN or Social security number) must be obtained using the IRS Form W-9 and can only be used for a U.S. person (including a resident alien) or company. IRS requires 28% backup withholding if the taxpayer identification is not provided or payee is not exempt from backup withholding; therefore, the W-9 form must be complete, signed and received at Oklahoma State University Foundation prior to any payments being made.

Payments to a non-U.S. citizen or company must be processed through OSU accounting or payroll. A disbursement voucher can then be processed to reimburse the state account using Foundation funds.

The IRS Form W-9 and instructions can be located at www.irs.gov under Forms and Publications.