Purpose

The ASU Substitute W-9 and Vendor Authorization form is intended to serve multiple purposes:

- To provide standard backup documentation for VE documents requesting new vendor set-up in Advantage or changes to information already in the vendor tables.
- To secure accurate name and address information for persons and entities to whom ASU will make payments.
- To secure accurate sales tax information from vendors who charge sales tax.
- To secure accurate vendor classification information for federal procurement reporting purposes.
- To secure an accurate Taxpayer Identification Number (TIN) for federal tax reporting purposes.
- To identify entities exempt from Form 1099 reporting requirements.

Background

- Prior to implementing the Sub W-9, there was no consistency in backup documentation requirements for VE documents. This lack of consistency caused confusion in ASU departments and resulted, centrally, in poor audit quality documentation.
- Vendor tables include multiple set-ups for the same person or company; it is desirable to remove those obsolete entries and use only vendors whose name and address information are correct and current.
- Inaccurate sales tax information causes delays in processing payments to all vendors, because the manual entries and overrides Accounts Payable must do to get the correct amount of sales tax paid slows down the whole operation.
- ASU must comply with federal procurement guidelines, which require collecting certain vendor description information.
- ASU must comply with federal tax rules, which require backup withholding on payments to individuals or entities who do not supply TINs.
- ASU must comply with federal tax rules regarding non-resident alien taxation.
- ASU must comply with federal tax rules regarding reportable payments made while conducting a trade or business.
**Instructions**

**Foreign Persons**
The ASU Sub W-9 form applies only to persons who are U.S. residents for tax purposes. Non-residents must complete IRS Form W-8BEN.

**Header Section**
The TIN, type of TIN entity and Legal Name must be complete for all vendors. The Legal Name is used for income tax reporting purposes by the vendor.

**Sales Tax Section**
The sales tax “Yes or No” question must be answered for all vendors. If the answer is “Yes,” you must complete the rest of the section.

**Legal Mailing Address**
This address should match the address associated with the TIN the vendor is using for income tax reporting purposes.

**Remit To Address**
Check the box if the address where payments must be made is the same as the legal mailing address. If the payment address is different, complete this section as indicated.

**Entity Type**
Check one box. The only time two boxes may be checked is if an individual is also a State of Arizona employee.

**Certification**
To establish that the vendor is a U.S. citizen or resident alien for tax purposes, the Sub W-9 form must be signed. A faxed copy of the Sub W-9 may be used for vendor set-up purposes, but departments are responsible for obtaining and maintaining originals for audit purposes.