

## **PETER A VASS CPA INC**

822 Portage Trail W. Suite 1A  
Cuyahoga Falls, OH 44221  
(330) 945-9100 Fax: (330) 945-9083

IRS rules and regulations require informational reporting using forms 1099 for certain business expenses over \$600 by taxpayers. Payments usually pertain to rents, royalties, non-employee compensation, medical and health care payments, and gross proceeds paid to an attorney. This applies to Schedules C, Schedule E, Schedule F, Corporations, Sub S Corporations, partnerships, etc. Please note that forms 1099 must now be software generated.

Please note the following due dates:

Recipient copy of form 1099-Misc  
is due to the recipient by: **JAN 31**

IRS copy of forms 1099-Misc must be submitted to IRS with Form 1096  
"Annual Summary and Transmittal of U.S. Informational returns" by: **FEB 28**

Use IRS form **W-9** to collect appropriate information from 1099 recipient.

Other more common informational reporting forms include the following:

1098	Mortgage interest
1099-C	Cancelation of debt
1099-DIV	Dividends
1099-G	Government payments
1099-K	Payment card and third party Network transactions
1099-Misc	Miscellaneous
1099-R	Retirement account distributions
1099-S	Proceeds from real estate transactions
1099-SA	Distributions from HSA
Etc.	

Please complete the next page with the appropriate information for efficient preparation of applicable forms 1099. Call us with any questions or concerns.

Please provide the following information for each 1099 recipient.

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**Federal EIN No.** \_\_\_\_\_ **or** **Social Security No.** \_\_\_\_\_

Name as shown on tax return: \_\_\_\_\_

dba name: \_\_\_\_\_

Address: \_\_\_\_\_

City State, Zip: \_\_\_\_\_

Amount of payment: \_\_\_\_\_ Is form W-9 completed and attached? \_\_\_\_\_

Type of payment: Rents \_\_\_ Non-empl comp \_\_\_ Health care pmts \_\_\_ Attorney \_\_\_ Other \_\_\_

Description of transaction: \_\_\_\_\_

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**Federal EIN No.** \_\_\_\_\_ **or** **Social Security No.** \_\_\_\_\_

Name as shown on tax return: \_\_\_\_\_

dba name: \_\_\_\_\_

Address: \_\_\_\_\_

City State, Zip: \_\_\_\_\_

Amount of payment: \_\_\_\_\_ Is form W-9 completed and attached? \_\_\_\_\_

Type of payment: Rents \_\_\_ Non-empl comp \_\_\_ Health care pmts \_\_\_ Attorney \_\_\_ Other \_\_\_

Description of transaction: \_\_\_\_\_

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**Federal EIN No.** \_\_\_\_\_ **or** **Social Security No.** \_\_\_\_\_

Name as shown on tax return: \_\_\_\_\_

dba name: \_\_\_\_\_

Address: \_\_\_\_\_

City State, Zip: \_\_\_\_\_

Amount of payment: \_\_\_\_\_ Is form W-9 completed and attached? \_\_\_\_\_

Type of payment: Rents \_\_\_ Non-empl comp \_\_\_ Health care pmts \_\_\_ Attorney \_\_\_ Other \_\_\_

Description of transaction: \_\_\_\_\_

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**PAV CPA INC**

## Request for Taxpayer Identification Number and Certification

**Give Form to the  
requester. Do not  
send to the IRS.**

Print or type See Specific Instructions on page 2:	Name (as shown on your income tax return)	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate  <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <input type="checkbox"/> Exempt payee  <input type="checkbox"/> Other (see instructions) ▶ _____	
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	
List account number(s) here (optional)		

<b>Part I Taxpayer Identification Number (TIN)</b>																																																																																	
Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i> on page 3.  <b>Note.</b> If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="10" style="text-align: center;"><b>Social security number</b></td> </tr> <tr> <td style="width: 30px; height: 20px;"></td> <td style="width: 30px; height: 20px;"></td> <td style="width: 30px; height: 20px;"></td> <td style="width: 30px; height: 20px;"></td> <td style="width: 30px; height: 20px;"></td> <td style="width: 30px; height: 20px;"></td> <td style="width: 30px; height: 20px;"></td> <td style="width: 30px; height: 20px;"></td> <td style="width: 30px; height: 20px;"></td> <td style="width: 30px; height: 20px;"></td> </tr> <tr> <td colspan="10" style="text-align: center;">-</td> </tr> <tr> <td style="width: 30px; height: 20px;"></td> <td style="width: 30px; height: 20px;"></td> <td style="width: 30px; height: 20px;"></td> <td style="width: 30px; height: 20px;"></td> <td style="width: 30px; height: 20px;"></td> <td style="width: 30px; height: 20px;"></td> <td style="width: 30px; height: 20px;"></td> <td style="width: 30px; height: 20px;"></td> <td style="width: 30px; height: 20px;"></td> <td style="width: 30px; height: 20px;"></td> </tr> </table> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="10" style="text-align: center;"><b>Employer identification number</b></td> </tr> <tr> <td style="width: 30px; height: 20px;"></td> <td style="width: 30px; height: 20px;"></td> <td style="width: 30px; height: 20px;"></td> <td style="width: 30px; height: 20px;"></td> <td style="width: 30px; height: 20px;"></td> <td style="width: 30px; height: 20px;"></td> <td style="width: 30px; height: 20px;"></td> <td style="width: 30px; height: 20px;"></td> <td style="width: 30px; height: 20px;"></td> <td style="width: 30px; height: 20px;"></td> </tr> <tr> <td colspan="10" style="text-align: center;">-</td> </tr> <tr> <td style="width: 30px; height: 20px;"></td> <td style="width: 30px; height: 20px;"></td> <td style="width: 30px; height: 20px;"></td> <td style="width: 30px; height: 20px;"></td> <td style="width: 30px; height: 20px;"></td> <td style="width: 30px; height: 20px;"></td> <td style="width: 30px; height: 20px;"></td> <td style="width: 30px; height: 20px;"></td> <td style="width: 30px; height: 20px;"></td> <td style="width: 30px; height: 20px;"></td> </tr> </table>	<b>Social security number</b>																				-																				<b>Employer identification number</b>																				-																			
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<b>Part II Certification</b>	
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 (defined below).	
<b>Certification instructions.</b> You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 4.	

<b>Sign Here</b>	Signature of U.S. person ▶	Date ▶
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**General Instructions**

Section references are to the Internal Revenue Code unless otherwise noted.

**Purpose of Form**

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

**Note.** If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

**Definition of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.