

Substitute W-9 Form

Request for Taxpayer Identification Number and Certification

Education Consortium of Central Los Angeles

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This form to be completed by all persons to be paid for contract services.

PRINT OR TYPE ALL INFORMATION

Name _____ Program _____
AS SHOWN ON YOUR INCOME TAX RETURN

	LOCAL CONTACT INFORMATION	PERMANENT CONTACT INFORMATION
Street:	<input type="text"/>	Apt <input type="text"/>
City, State, Zip:	<input type="text"/>	<input type="text"/>
Phone:	<input type="text"/>	<input type="text"/>
E-mail:	<input type="text"/>	<input type="text"/>

IMPORTANT: Send 1099 income tax statement in January to: local address _____ permanent address _____

Taxpayer Identification Number (TIN) -

This is usually a social security number. Number must match the name your wrote above to avoid backup withholding.

CERTIFICATION

Under penalty of perjury, I certify that:

- 1) **I have read and understood the accompanying statement "Independent Contractor Instructions and Information," WHICH I WILL KEEP FOR MY FILES.**
- 2) The number shown on this form is my correct taxpayer identification number.
- 3) I am not subject to backup withholding because:
 - 3.1) I am exempt from backup withholding; or
 - 3.1.1) 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
 - 3.1.2) The IRS has notified me that I am no longer subject to backup withholding.
- 4) I am a U.S. person (including a U.S. resident alien).
- 5) I am an individual /sole proprietor.

SIGN HERE	<input type="text"/>	<input type="text"/>
	SIGNATURE OF U.S. PERSON	DATE

For office use only	Date entered:
	Entered by:

Independent Contractor Instructions and Information

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Internal Revenue Service Forms **W-9** and **1099 MISC**

TO: Those who receive contract service (Independent Contractor) payments from ECCLA.

Education Consortium of Central Los Angeles is a fiscal agent for the organization that engaged you to perform certain tasks, and **we are paying you as an Independent Contractor, not as an employee with wages.** This is a Contract Service payment.

Read this entire document to ensure that you understand this Independent Contractor relationship.

When you are paid for a job as an “employee,” you receive “wages” and the employer withholds certain employment taxes and then pays them to federal and state agencies. In California these taxes are: income tax, Social Security, Medicare, and State Disability. The employer sends out W-2 forms at the end of the year, which show the amounts paid and withheld. **THIS DOES NOT APPLY TO YOU.**

When, as in this case, you are paid for a job as an Independent Contractor the employer organization does NOT withhold any payroll taxes and the payments are NOT considered “wages.” **IT IS YOUR RESPONSIBILITY TO DECLARE THESE AMOUNTS AS INCOME TO YOU AND TO PAY THE REQUIRED FEDERAL AND STATE INCOME TAXES.** This income may be subject to income tax (federal and/or state), Social Security and Medicare tax, which is determined when you complete your annual tax return. This income is not subject to State Disability. Since you are not employees you are NOT covered by Workers Compensation Insurance.

At the end of the year, ECCLA sends a statement to you: I.R.S. Form **1099 MISC** (required by law), which shows the total amount you received from ECCLA for the year. This 1099 MISC form is also sent to the Internal Revenue Service, and they cross-check it with your income tax return to ensure that you have included the amount as income. If your income is below the required minimum filing amount you may not have to file an income tax return — consult a tax preparer to determine your status.

The Internal Revenue Service requires that you complete and sign Form W-9 or provide the information on a substitute document. This document authorizes us NOT to withhold income tax, and shows that you understand what’s involved with this type of income. If we do not have this form completed and signed we are required to process back-up withholding. Back-up withholding is income tax withheld from payments that are not wages or salaries. It is paid to I.R.S. for the payee (you).

We need the information on the Substitute W-9 form in order to process 1099 MISC forms at the end of the year. When you fill in this form be sure to enter your name exactly as it is on your income tax return, which should be the same as on your Social Security card. Be sure also to include a permanent address where your 1099 MISC form can be sent in January. I.R.S. matches the names with income tax returns and Social Security numbers, and if there is a discrepancy it must be resolved.

Included herewith is our Substitute W-9 form. Please complete, sign and return it to us. You will not receive any payment until we have this form on file.

 **READ AND KEEP THIS PAGE** 