

Form W-9 PR
Substitute
Form W-9

Nova Southeastern University, Inc.
W-9 PR (Substitute Form W-9)
& Vendor Information Form

Give Form to the requester.
Do not send to the IRS or Puerto Rico Treasury Dept.

For Vendors Providing Goods and/or Services to NSU in Puerto Rico

Taxpayer Information	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.		
	2 Business name/disregarded entity name, if different from above		
	3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/Sole Proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (describe) ▶		4 Exemptions (codes apply only to certain entities, not individuals; see IRS Form W9 Instructions on page 3) Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____
	5 Address (number, street, and apt. or suite no.)		
	6 City, state, and ZIP code		

Part I Taxpayer Identification Number (TIN)	
Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). For other entities, it is your employer identification number (EIN).	Social Security Number
	Employer Identification Number

Part II Business in Puerto Rico and with NSU

Please answer questions 7 and 8

7 Is Vendor registered to do business in Puerto Rico?

Yes - Copy of Merchant Certificate is attached

No

8 Does Vendor's business with NSU include the selling of ONLY goods to NSU in Puerto Rico ?

Yes, Taxpayer is selling ONLY goods (no services are being sold) **Proceed to Part IV**

No, Taxpayer is selling services OR a combination of services and goods **Proceed to Part III**

Part III Declaration of Income Tax Withholding Status in Puerto Rico

9 Vendor is subject to the following Puerto Rico Income Tax Withholding Rate:

0% - Sworn Statement that services provided are excluded under PR Code section 1062.03(b) is attached for Calendar Year 20_____.

0% - Total Waiver Certificate from Puerto Rico Treasury Department is attached for Calendar Year 20_____.

6% - Partial Waiver Certificate from Puerto Rico Treasury Department is attached for Calendar Year 20_____.

10% - Subject to full withholding. No documentation needed.

20% - Vendor responded "No" to question 7 above and is a U.S. citizen who is an individual

29% - Vendor responded "No" to question 7 above and is a corporation, partnership or non-U.S. citizen individual

If you mark the 0% or 6% box and the requested waiver or statement is not attached, NSU will be required to withhold income taxes at the 10% rate. If a waiver or statement is required to be attached, it is in addition to the "Merchant Certificate" required to be attached with a "yes" response to question 7 above.

Part IV Certification

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).

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.

Certification Instructions –

You must cross out item 2 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 transaction, 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.

Sign Here ▶	Date:
Print Name	Title:
Email Address	

Instructions: Form W-9 PR

Substitute Form W-9 & Vendor Information Form For Vendors Providing Goods or Services to NSU in Puerto Rico

Note: *Taxpayer Information (Lines 1 – 6) AND Part I Taxpayer Identification Number (TIN) of Form W-9 PR are a directly modeled from IRS Form W-9. The instructions for these sections are also modeled from the IRS instructions. Complete these sections as you would normally complete IRS Form W-9.*

Taxpayer Information

Line 1

You must enter one of the following on this line; do not leave this line blank. The name should match the name on your tax return. If this Form W-9 PR is for a joint account, list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9 PR (see Part I instructions below).

a. Individual. Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note. ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. Sole proprietor or single-member LLC. Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or “doing business as” (DBA) name on line 2.

c. Partnership, LLC that is not a single-member LLC, C Corporation, or S Corporation. Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. Other entities. Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. Disregarded entity. For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a “disregarded entity.” See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, “Business name/disregarded entity name.” If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9 PR. This is the case even if the foreign person has a U.S. TIN

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

Check the appropriate box in line 3 for the U.S. federal tax classification of the taxpayer/vendor whose name is entered on line 1. Check only one box in line 3.

Limited Liability Company (LLC). If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the “Limited Liability Company” box and enter “P” in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the “Limited Liability Company” box and in the space provided enter “C” for C corporation or “S” for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the “Limited Liability Company” box; instead

check the first box in line 3 “Individual/sole proprietor or single-member LLC.”

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
 - Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
 - Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b) (7) if the account satisfies the requirements of section 401(f) (2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust

- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 PR with “Not Applicable” (or any similar indication) written or printed on the line for a FATCA exemption code.

- A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)
- B—The United States or any of its agencies or instrumentalities
- C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)
- E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)
- F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state
- G—A real estate investment trust
- H—A regulated investment company as defined in section 851 or an entity registered at all times during

the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note. You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get a social security number (SSN), your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. IF you do not have a TIN, apply for a TIN and write “Applied For” in the space for the TIN.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner’s SSN (or EIN, if the owner has one). Do not enter the disregarded entity’s EIN. If the LLC is classified as a corporation or partnership, enter the entity’s EIN.

Part II Business Purpose with NSU

Line 7

Taxpayers registered to do business in Puerto Rico will have registered with the Puerto Rico Treasury Department.

Mark “Yes” if taxpayer/vendor has a Merchant Certificate issued by the Puerto Rico Department of Treasury. A copy of the Merchant Certificate must be attached.

Line 8

Check “Yes” if taxpayer/vendor is selling ONLY tangible goods to NSU. Examples of goods are:

- office supplies
- furniture
- books
- computers
- supplies/parts (plumbing, electrical, etc.)
- utilities (electric, water, telephone, etc)
- contracting insurance
- Leasing of personal or real property
- Printing
- Selling newspapers, magazines other publications (including placing advertising)
- Contracting radio and television time

If “Yes”, Proceed to Part IV

Check “No” if taxpayer/vendor is selling ONLY services OR a combination of services and goods.

If “No”, Proceed to Part III

Examples of services are:

- attorneys
- Cleaning
- Security
- Trade labor (plumbing, electrical, Painting, etc.)

Example of combinations is equipment with installation charges

Part III Declaration of Income Tax Withholding Status in Puerto Rico

Line 9

Mark the appropriate box based on the applicable tax withholding status for the taxpayer/vendor and supporting documentation.

-0% - Vendors who are registered to do business in Puerto Rico and are providing services that are expressly excluded from income tax withholding per PR Code 1143(b). (See Appendix A for list of excluded services). Vendors must submit a sworn statement indicating the name, address, social security or employer's identification number and a declaration that the payment received is exempt from withholding according to the provisions of Section 1143(b) of the Code.

-0% - Vendors who are registered to do business in Puerto Rico and are providing a copy of a current Total Waiver Certificate as issued by the Puerto Rico Department of Treasury.

-6% - Vendors who are registered to do business in Puerto Rico and are providing a copy of a current Partial Waiver Certificate as issued by the Puerto Rico Department of Treasury.

-10% - Vendors who are registered to do business in Puerto Rico and are subject to the full 10% income tax withholding required. Vendors who are registered to do business, however have failed to provide either a sworn statement or a Waiver Certificate, are subject to the full 10% income tax withholding.

-20% - Vendors who are not registered with the Puerto Rico Department of Treasury AND are a US Citizen (individual). NSU must withhold at a rate of 20% for any services performed in Puerto Rico by US Citizens.

-29% - Vendors who are not registered with the Puerto Rico Department of Treasury AND are a non-US Citizen (individual) or any other entity (corporation, partnership, etc.). NSU must withhold at a rate of 29% for services performed in Puerto Rico.

Part IV. Certification

To establish to the withholding agent that you have provided your correct TIN and requested information. Sign and date Form W-9 PR. Also, print your name and provide your title and email address. The completed form must be returned to the individual requestor.

Appendix A (for line 9 above):

Services excluded under 1143(b) include:

- payments to **hospitals and clinics** that offer hospitalization services (not including those essentially offering ambulatory services);
- payments to **non-profit organizations** qualified as such by the Department of the Treasury;
- commissions paid to direct sellers for the **sale of consumer products**;
- payments to contractors or subcontractors for **construction projects**, excluding payments for engineering, architectural, consulting, design or other services of similar nature;
- payments to **businesses exempt or partially exempt from income tax** under the Puerto Rico Tax Incentives Programs;
- payments for services rendered to **bona fide farmers** who comply with the requirements for the deduction provided under Section 1023(s) of the Code;
- **payments of salaries** subject to withholding under Section 1141 of the Code;
- **payments to the Government of Puerto Rico**, its agencies, public corporations and political subdivisions;
- payments to an **eligible carrier**, which means a person whose principal trade or business is air transportation, maritime transportation of cargo or passengers, or to provide telephone communication services, between Puerto Rico and any other destination outside Puerto Rico; and
- payments for ecclesiastic services rendered by **priests or other ministers of the gospel** duly authorized or ordained, including rabbis.