

August 26, 2010

To: Divisional Business Representatives
Financial Management Meeting Representatives

From: Jose A. Carus, Jr.
Tax Compliance Manager

Subject: Implementation of W-9 Compliance (Expiration of Forms W-9 and W-8BEN)

After sending out our initial letters regarding W-9 (W-8BEN for Nonresident Aliens) compliance we have had questions on how long these forms are valid and when or if we need to get new ones in the future. Per the IRS instructions for the W-9 and W-8BEN forms we have determined the following:

- W-9 forms will remain valid unless a change in circumstances makes any information on the form incorrect. For example a change in name or a change in type of entity. Please note that a change in address does not require a new W-9.
- W-8BEN forms (for Nonresident Aliens) will remain valid only for the calendar year in which they are signed. Therefore if a payment request is submitted in 2010 with a W-8BEN signed in 2009 this would not be accepted and a new W-8BEN would need to be obtained.

For forms that are not valid based on the criteria in the above bullets, Business Services will put your payment request on **Hold** and inform you that you need to get a valid W-9 (or W-8BEN for Nonresident Aliens) before the payment is released for processing.

Thank you.

Jose

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