

Guide to a properly filled-out W-9

Type of Entity	Line 1 information	Line 2 information	Line 3 box to check	Line 4 Exempt payee code	Line 4 Exemption from FATCA code	Part I TIN - SSN or EIN	Sample W-9 reference number
Sole proprietor or Single-Member LLC (SMLLC) owned by an individual	First and Last name of Individual	“Doing Business As” (D/B/A) name, including the name of the SMLLC	Individual/sole proprietor or SMLLC	Leave blank	Leave Blank	Can use either, IRS prefers SSN	#1
C Corporation	Corporate legal name	D/B/A, if applicable	C Corporation	5, unless attorney fees or health care	Can be blank	EIN	#2
S Corporation	Corporate legal name	D/B/A, if applicable	S Corporation	5, unless attorney fees or health care	Can be blank	EIN	#3
Partnership	Partnership	D/B/A, if applicable	Partnership	Leave blank	Can be blank	EIN	#4
LLC wholly owned by C corporaton	Corporate owner legal name	LLC Name	C Corporation	5, unless attorney fees or health care	Can be blank	EIN of C Corporation	#5
LLC wholly owned by S corporaton	S Corporate owner legal name	LLC Name	S Corporation	5, unless attorney fees or health care	Can be blank	EIN of S Corporation	#6
LLC wholly owned by Partnership	Partnership owner legal name	LLC Name	Partnership	Leave blank	Can be blank	EIN of Partnership	#7
LLC electing to be taxed as a C Corporation	LLC legal name	D/B/A, if applicable	LLC box, tax classification code “C”	5, unless attorney fees or health care	Can be blank	EIN of LLC	#8
LLC electing to be taxed as an S Corporation	LLC legal name	D/B/A, if applicable	LLC box, tax classification code “S”	5, unless attorney fees or health care	Can be blank	EIN of LLC	#9
Multiple member LLC taxed as a Partnership	LLC legal name	D/B/A, if applicable	LLC box, tax classification code “P”	Leave blank	Can be blank	EIN of LLC	#10
Tax Exempt Organization	Organization legal name	D/B/A, if applicable	Other box, with “Tax Exempt Organization”, or some similar identifier	Code 1	Can be blank	EIN of exempt organization	#11