

W-9 GUIDANCE

Steps for submitting an approved W-9 form.

1. Virginia Tech requires a signed W-9 form on file to support and document tax-reportable payments. The W-9 captures all the required tax information for tax reporting, including (1) name, (2) business name, (3) type of entity, (3) exempt status, (4) address, (5) taxpayer identification number, and (6) signature.
2. Virginia Tech uses the IRS' online **Taxpayer Identification Number (TIN) Matching Program**.
The online Taxpayer Identification Number (TIN) Matching Program is a free web-based tool offered by the IRS through e-Services and was established for payers of reportable payments subject to the backup withholding provisions of section 3406 of the Internal Revenue Code. This program allows a participant to check the TIN furnished by the payee against the name/TIN combination contained in the IRS database prior to filing an information return.

TAXPAYER IDENTIFICATION

The W-9 form is required by an individual or entity (Form W-9 requester) who is required to file an information return with the IRS and must obtain the payee's correct taxpayer identification number (TIN) to report on an information return the amount paid to a payee, or other amount reportable on an information return.

A TIN may be a social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN/FEIN).

SIGNATURE REQUIREMENTS

The person who **signs** a W-9 must be a [U.S. person](#), an individual who is a U.S. citizen or a U.S. resident alien. The signer should have the entity's consent to sign a W-9 on its behalf.

Electronic Signatures

As of February 2022, electronic font signatures are not acceptable. The only allowable digital signatures are validated e-signatures from Adobe Acrobat or DocuSign and must have the electronic signature validation envelope intact. A validation envelope is unique to the signer's digital ID and helps ensure the document's security and authenticity.



NOTES

- As of July 2024, Virginia Tech will only accept the most recent W-9 from the IRS, published March 2024. All forms can be found on the [IRS Forms and Instructions page](#).
- If the form has been printed and physically signed, uploading a photo of the form to the Alliance Dashboard is acceptable. The dashboard will accept forms in PDF, JPEG, or PNG format.
- The W-9 must be approved before payment can be processed so the university remains in compliance with IRS regulations. Incorrect forms will be returned and will delay application processing.