

New Vendor W-9, W-8BEN/W-8BEN-E Information

PAYMENT TO VENDORS

In an effort to streamline processes and to ensure continued compliance with certain Internal Revenue Service (IRS) requirements, the University will require departments to obtain an IRS Form W-9 or Form W-8BEN/W-8BEN-E for each new vendor. This documentation should be submitted with any payment request for a new vendor –one time only and can be found at <http://wmich.edu/payroll/accounts-payable/forms>.

All new vendors (suppliers, established businesses, independent contractors, and all other non-employees) who submit invoices for payment, including payments for honorariums and travel expense reimbursements, must supply the University with a copy of completed Form W-9 or Form W-8BEN/W-8BEN-E. U.S. vendors are required to provide completed Form W-9. Non- U.S. individuals are required to provide completed Form W-8BEN; Non-US entities (businesses) are required to provide completed Form W-8BEN-E. ***WMU employees and students are excluded as this information has been obtained by the university through the hiring and admissions process.***

Reasons for this requirement:

1. The Form W-9/W-8BEN/W-8BEN-E ensures that WMU has the payee's correctly spelled name and correct mailing address for purposes of Form 1099 and Form 1042-S reporting when applicable and mailing checks.
2. The Form W-9/W-8BEN/W-8BEN-E ensures that WMU has a business's legal name and Doing Business As (DBA) name.
3. The W-9 ensures that WMU has a payee's correct Tax Identification Number (EIN or SSN).
4. The Form W-9 provides a unique identifier (EIN or SSN) to the accounts payable office that prevents duplicate vendor entry due to individual or business name changes.
5. WMU is required by the IRS to withhold income tax at 30% on payments made without first obtaining a W-9/W-8BEN/W-8BEN-E.

Notes:

- a) Vendors will go on a "Missing W-9/W-8BEN/W-8BEN-E" hold status until all proper documentation is received. WMU accounts payable can contact all new vendors, but this procedure adds extra time delays the voucher entry process.
- b) Asking the vendor to provide the proper documentation in the beginning of the process will help avoid any loss of time and payment delay.
- c) Form W-9, W-8BEN/W-8BEN-E is required by the accounts payable office for reimbursements, as it ensures duplicate vendors are not added into the financial system due to name changes.
- d) Vendors with travel reimbursements only will not receive a 1099-misc form.
- e) Departments can instruct Vendors to send all documentation to acctspay-dept@wmich.edu or fax to 269-387-4299.

Thank you for your cooperation. Questions may be directed to Accounts payable 387-4253 or acctspay-dept@wmich.edu