

# Substitute Form W-9

## Taxpayer Identification Number and Certification

### Certification of Resident:

Under penalties of perjury, I certify that (1) The number shown on this form is my correct taxpayer identification number *and* (2) I am not subject to backup withholding because (a) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of failure to report all interest or dividends, or (b) the IRS has notified me that I am no longer subject to backup withholding. If the "Exempt" box below is checked, I am an exempt recipient who is exempt from backup withholding and information reporting.

**Please return this form, along with your security deposit (made payable to Princeton University) to the Housing Department:**

**Graduate Housing  
MacMillan Building  
Princeton University  
Princeton, NJ 08544**

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Signature of Resident

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Date **Social Security (SSN)/Tax Identification (TIN) Number**

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Resident Name (Last, First) \*Please Print

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Local Address

Exempt\*

\* *Status does not apply to individuals:  
See instructions below.*

## Instructions For Substitute Form W-9

Persons making certain payments to you are required to withhold 31% of such payments under certain conditions. This is called "backup withholding". Payments that could be subject to backup withholding include interest, dividends, broker and barter exchange transactions, rents, royalties, non-employee compensation, and certain payments from fishing boat operators, but do not include real estate transactions.

If you give the requester your correct TIN, make the appropriate certifications, and report all your taxable interest and dividends on your tax return, your payments will not be subject to backup withholding. Payments you receive will be subject to backup withholding

- (1) You do not furnish your TIN to the requester, or
- (2) IRS notifies the requester that you furnished the incorrect TIN, or
- (3) You are notified by IRS that you are subject to backup withholding because you failed to report all your interest and dividends on your tax return (for reportable interest and dividends only), or
- (4) You fail to certify to the requester that you are not subject to backup withholding under (3) above (for reportable interest and dividend accounts opened after 1983 only), or
- (5) You fail to certify your TIN. This applies only to reportable interest, dividend, broker, or barter exchange accounts opened after 1983, or broker accounts considered inactive in 1983. Except as explained in above, other reportable payments are subject to backup withholding only

### Exempt Recipients

Certain payees and payments are exempt from backup withholding and information reporting. The following is a list of payees exempt from backup withholding and for which no information reporting is required. For interest and dividends, all listed payees are exempt except item (9). For broker transactions, payees listed in (1) through (13) and a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker are exempt.

- (1) A corporation.
- (2) An organization exempt from tax under section 501(a), or an individual retirement plan (IRA), or a custodial account under 403(b)(7).
- (3) The United States or any of its agencies or instrumentalities.
- (4) A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities.
- (5) A foreign government or any of its political subdivisions, agencies, or instrumentalities.
- (6) An international organization or any of its agencies or instrumentalities.
- (7) A foreign central bank of issue.
- (8) A dealer in securities or commodities required to register in the U.S. or a possession of the U.S.
- (9) A futures commission merchant registered with the Commodity Futures Trading Commission.
- (10) A real estate investment trust.
- (11) An entity registered at all times during the tax year under the Investment Company Act of 1940\_
- (12) A common trust fund operated by a bank under section 584(a)
- (13) A financial institution.
- (14) A middleman known in the investment community as a nominee or listed in the most recent publication of the American Society of Corporate Secretaries, Inc., Nominee List.
- (15) A trust exempt from tax under section 664 or described in section 4947. If you are a nonresident alien or foreign entity not subject to backup withholding, do not complete the substitute form W 9, but rather, complete the Substitute Form W 8, Certification of Foreign Status, below.

### Penalties

If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect. If you make a false statement with no reasonable basis that results in no imposition of backup withholding, you are subject to a penalty of \$500. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.