

W 9 Tax Classification and 1099 Information

W 9 Tax Classification

Tax Classification	Withholding Status	Supplier Business Type Info
Individual/sole proprietorship or single member LLC	Withholding	Required
C Corporation	No Withholding	Not Required
S Corporation	No Withholding	Not Required
Partnership	Withholding	Required
Trust/estate	No Withholding	Not Required
LLC taxed as C Corp	No Withholding	Not Required
LLC taxed as Partnership	Withholding	Required
Other	Not Withholding	Not Required

1099 Information

	Mapping
My company is being paid for services as a non employee of USG (independent	- Class 01
My company is being paid for awards/prizes	1099M Type - Class 03
My company is being paid for rent (real estate or machinery)	1099M Type - Class 01
My company is being paid for fellowship training stipend, or research participant	1099N Type - Class 01
My company is being paid for honorarium	1099N Type - Class 01
My company is being paid for short course instructor professional education	1099N Type - Class 01
My company is being paid for registration	1099N Type - Class 01
My company is being paid for repairs/maintenance	1099N Type - Class 01