

Texas Workforce Commission
Instructions for TWC Substitute W-9 and Direct Deposit Form

Box #	Instructions
Box 1	Legal Name: Legal business name filed with the IRS (as shown on tax return). For Sole Owner, enter the name of the owner.
Box 2	DBA or Assumed Name: Input additional business name if entity is also operating under a name other than the Legal Name input in Box 1.
Box 3	Tax Information Mailing Address: Address where IRS tax information is mailed. (i.e., 1099 form, etc.).
Box 4	Payment Address: Address where payment is mailed, if different from address in Box 3.
Box 5	Taxpayer Identification Number: Either “SSN” or “EIN” must be selected, and the 9-digit SSN or EIN must be input. - This must be the number used for filing of tax return. (Select only one).
Box 6	Ownership Type: Select the most appropriate ownership type. (One ownership type must be selected). (see Note 4 below for additional guidance)
Box 7	Profit Status: Select the profit status of the business. (One status must be selected).
Box 8	Corporation Info: If ownership type selected in Box 6 is “T”, “A”, “L” or “C” and state of jurisdiction is “Texas” <ul style="list-style-type: none"> - Then the File or Charter Number must be completed. - (see Note 1 below)
Box 9	Sole Ownership Info: If ownership type selected in Box 6 is “S” <ul style="list-style-type: none"> - Then the sole owner’s name and SSN must be completed.
Box 10	General Partnership Info: If ownership type selected in Box 6 is “P” <ul style="list-style-type: none"> - Then the partner’s name and SSN/EIN must be completed. The information must be provided for two of the entity’s partners. Cannot be a duplicate of the EIN in Box 5. - (see Note 2 below)
Box 11	Exemption from Backup Withholding: Do not enter information in this field unless you are exempt from Backup Withholding per the IRS requirements. To claim exemption, enter the applicable exempt payee code 1 through 13. (see Note 5 below for listing of IRS Exempt Payee Codes)
Box 12	Payment Distribution: Select the most appropriate payment distribution instructions. (One box for the payment distribution must be selected). For Direct Deposit, input name and address of financial institution, financial institution’s routing number (9 digits), bank account number, and type of account.
Box 13	Existing Account Information: (Complete ONLY if changing existing direct deposit information). When requesting a change to existing direct deposit account information, the existing account information is required for verification purposes.
Box 14	Either “Yes” or “No” must be selected if any of the three Direct Deposit statements were checked in Box 12: <ul style="list-style-type: none"> “I am currently on Direct Deposit and wish to continue.” “New Set-up” “Change in Direct Deposit Information” - (see Note 3 below)
Box 15	Authorized signature must be completed. (Must be a physical signature). Printed name and date must be completed.

Note 1: Texas based entities doing business as a:

- Texas Corporation (T)
- Professional Association (A)
- Texas Limited Partnership (L) - (this is a specific entity type, and is different from a general partnership)
- Professional Corporation (C)

Must have a Texas File Number/Texas Charter Number that is assigned by the Texas Secretary of State. Questions related to this number should be directed to the Secretary of State's office at (512)463-5555.

Note 2: A partnership must have a minimum of two partners but may have more. The name and SSN/EIN must be provided for two partners. The information related to the remaining partners is not required to be submitted.

Note 3: Federal requirement of the Office of Foreign Assets Control (OFAC), and per rules adopted by the National Automated Clearing House Association (NACHA).

Note 4: Ownership Types

Type	Title	Description
S	Sole Ownership	Person with exclusive title or rights to a business.
P	Partnership <u>Includes:</u> - Business General Partnership - Individual General Partnership	Legal relationship that exists between two or more persons or other legal entities contractually associated as joint principals in a business.
L	Texas Limited Partnership	Partnership formed by two or more persons and having one or more general partners and one or more limited partners registered with the Texas Secretary of State.
T	Texas Corporation <u>Includes:</u> - Limited Liability Corporation - Texas - Texas Domestic Non-Profit Corporation - Texas Domestic Profit Corporation	Corporation registered with the Texas Secretary of State - - either profit or non-profit.
O	Out-of-State Corporation (Not Texas) <u>Includes:</u> - Limited Liability Corporation - Out-of-State	Corporation legally chartered by a governmental entity outside the state of Texas.
G	Governmental Entity	Any legal government agency not created by the Texas Legislature, such as a city, county, or federal agency.
A	Professional Association	Entity is registered with the Texas Secretary of State as a Professional Association.
C	Professional Corporation	Corporation is registered with the Texas Secretary of State as a Professional Corporation.
I	Individual Recipient	An individual entitled to receive state payments such as a grant or state refund, who is <u>not</u> a sole proprietor (sole ownership).
F	Financial Institution	Any state bank, federal bank, savings and loan or credit union within the state of Texas or the United States.
R	Foreign Corporation	An entity outside the United States that may not have an EIN.

U	State Agency/University	Any Texas state agency or institution of higher education created by the Texas Legislature.
E	State Employee	Employee of a Texas state agency or institution of higher education.
N	Other	Organizations not defined within one of the other ownership types.

Note 5: IRS Exempt Payee Codes

IRS Payee Exempt Code	IRS Description
1	An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
2	The United States or any of its agencies or instrumentalities
3	A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions, agencies, or instrumentalities
4	A foreign government or any of its political subdivisions, agencies, or instrumentalities
5	A corporation
6	A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U. S. commonwealth or possession
7	A futures commission merchant registered with the Commodity Futures Trading Commission
8	A real estate investment trust
9	An entity registered at all times during the tax year under the investment Company Act of 1940
10	A common trust fund operated by a bank under section 584(a)
11	A financial institution
12	A middleman known in the investment community as a nominee or custodian
13	A trust exempt from tax under section 664 or described in section 4947