What is a Form W-9 and when should I request one?

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Throughout the year you may find the need to hire an**independent contractor** to perform services for your company. Depending on the amount paid, the method used to remit payment, and the structure of their business entity, you may be required to file an information return with the IRS at year-end reporting all payments made throughout the year and to whom. In order to correctly file this information return at year end, you will need to have collected certain information about the independent contractors you've worked with throughout the year. Form W-9 is filled out by the independent contractor in order to provide their correct Taxpayer Identification Number (TIN), address, business name, and other necessary information.

When should I request a Form W-9 be provided?

If you are hiring an **independent contractor** to provide or complete a service, we recommend that you request a copy of a signed Form W-9 prior to that contractor beginning the project. (It is also advisable that you obtain a copy of the contractor's Workers' Compensation/General Liability insurance policy as well.)

Where can I find Form W-9?

You can download a copy of Form W-9 from the IRS website directly:

https://www.irs.gov/pub/irs-pdf/fw9.pdf