

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
	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