

Radford University
Commonwealth of Virginia (COVA) Substitute Form 990 Procedures

The Commonwealth of Virginia has a Substitute Form W-9 (COVA W-9) that is required in lieu of the IRS Form W-9 for each individual who is a US citizen or US resident alien and from each corporation, company, partnership, or association created or organized in the US or under US laws. The COVA W-9 requires additional information needed by the Commonwealth Vendor Group to ensure the vendor is properly established in the state accounting system, Cardinal.

All departments requesting set up for a new vendor must provide Accounting Services with a completed COVA Substitute Form 990 at the time of their request. Accounting Services will review the COVA W-9 to determine if it is completed correctly. If it is not completed correctly, Accounting Services will contact the vendor to get a corrected COVA W-9. Accounting Support Services will not create a Banner ID without the COVA W-9.

Below are departmental guidelines for reviewing the COVA Substitute Form 990 to ensure that it is completed correctly.

Section 1 Taxpayer Identification

- x The vendor must check a box indicating the type of their taxpayer identification number (TIN) which is either a social security number (SSN) or employer identification number (EIN). The vendor must provide the 9 digit taxpayer identification number (TIN)

- o Social Security Number (SSN) This box is checked if the vendor is providing their SSN below. If the SSN begins with 9, please contact the Tax Compliance Officer to obtain the correct form since this individual is a non-resident alien.

their EIN. If this number begins with 98, please contact the Tax Compliance Officer to coordinate getting the correct form since this vendor is a foreign entity. The appropriate form is either Form W-8BEN, W-8BENE or W-8ECI.

x

Form W-9
 Commonwealth
 Substitute W-9 Form
 Revised July 2014

Request for Taxpayer Identification Number and Certification

Section 1 - Taxpayer Identification

Social Security Number (SSN)
 Employer Identification Number (EIN)

Please select the appropriate Taxpayer Identification Number (EIN or SSN) type and enter your 9 digit ID number. The EIN or SSN provided must match the name given on the "Legal Name" line to avoid backup withholding. If you do not have a Tax ID number, please reference "Specific Instructions - Section 1." If you have more than one name, provide the responsible party.

Legal Name: _____
Business Name: _____

Entity Type	Entity Classification	Exemptions from Instructions
<input type="checkbox"/> Individual <input type="checkbox"/> Sole Proprietorship <input type="checkbox"/> Partnership <input type="checkbox"/> Trust <input type="checkbox"/> Estate <input type="checkbox"/> Government <input type="checkbox"/> Non-Profit	<input type="checkbox"/> Corporation <input type="checkbox"/> S-Corporation <input type="checkbox"/> C-Corporation <input type="checkbox"/> Disregarded Entity <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation	<input type="checkbox"/> Political Subdivision <input type="checkbox"/> Real Estate Agent <input type="checkbox"/> VA Local Government <input type="checkbox"/> Federal Government <input type="checkbox"/> Joint Venture <input type="checkbox"/> Tax Exempt Organization <input type="checkbox"/> OTH Government (from backup withholding) Exemption from FATCA reporting code (if any):

Legal Address: _____
City: _____ **State:** _____ **Zip Code:** _____

Remittance Address: _____

Name: _____
Email Address: _____
Business Phone: _____
Fax Number: _____
Mobile: _____

Section 2 - Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me).
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. citizen or other U.S. person (defined later in general instructions), and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting requirements.

Certification instructions: You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See instructions titled Certification.

Printed Name: _____
Authorized U.S. Signature: _____ **Date:** _____