

SMU Tax Policies

Subject: W-9 Requirement

Effective Date: 05/01/08

Revision Date: 08/23/17

Tax Policy: 5.6

The University is required to report to the IRS certain types of payments made to vendors. A completed [Form W-9 Request for Taxpayer Identification Number and Certification](#) is required to be on file for each vendor who receives payment from the University for:

- Royalties
- Rents
- Services
- Prizes and awards
- Other income payments
- Medical and health care payments
- Gross proceeds paid to an attorney

All completed W-9 forms should be forwarded to the Accounts Payable Department. No payment for services will be made to a vendor unless the completed Form W-9 is on file.

A Form W-9 is not required when processing reimbursement to SMU employees for expenses incurred for University business.