

# Request for Taxpayer Identification Number and Certification

**Give Form to the  
 requester. Do not  
 send to the IRS.**

▶ Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

Print or type.  
See Specific Instructions on page 3.

**1** Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.  
**The University of Alabama System**

**2** Business name/disregarded entity name, if different from above  
**The Board of Trustees of the University of Alabama**

**3** Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

Individual/sole proprietor or single-member LLC      C Corporation      S Corporation      Partnership      Trust/estate

Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ \_\_\_\_\_

**Note:** Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

Other (see instructions) ▶ **State Entity (Educational)**

**4** Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):  
 Exempt payee code (if any) **3**  
 Exemption from FATCA reporting code (if any) **C**  
*(Applies to accounts maintained outside the U.S.)*

**5** Address (number, street, and apt. or suite no.) See instructions.  
**500 University Boulevard East**

**6** City, state, and ZIP code  
**Tuscaloosa, AL 35401**

**7** List account number(s) here (optional)

Requester's name and address (optional)

## Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

**Note:** If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

<b>Social security number</b>										
<b>or</b>										
<b>Employer identification number</b>										
6	3		-	6	0	0	1	1	3	8

## Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. 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
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**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 on your tax return. For real estate transactions, item 2 does not apply. 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 the instructions for Part II, later.

<b>Sign Here</b>	Signature of U.S. person ▶ <i>[Handwritten Signature]</i> <b>Assistant Vice Chancellor</b> <i>Finance &amp; Administration</i>	Date ▶
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## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

### Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

*If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.*



JAMES C. WHITE, SR.  
Commissioner

STATE OF ALABAMA  
**DEPARTMENT OF REVENUE**

Montgomery, Alabama 36180  
(205) 832-5790

March 16, 1983

S. L. EVANS  
Assistant Commissioner  
LEWIS A. EASTERLY  
Secretary

The Board of Trustees of The University of Alabama  
The University of Alabama System  
P. O. Box BT  
University, Ala. 35486

Gentlemen:

This is in reply to your application received March 16, 1983, requesting an Alabama sales tax exemption certificate.

Please be advised that public schools, including institutions of higher learning, are specifically exempted by law from the payment of Alabama sales tax; therefore, an exemption certificate would not be needed by your school. When purchasing items for school use, you should furnish your suppliers with a copy of the enclosed REGulation G27-051.3, which indicates your exempt status.

If we may be of further assistance, please feel free to contact our office.

Yours very truly,

SALES AND USE TAX DIVISION

Joe Walls  
Revenue Examiner

JW:bw

Enclosure

cc: Mr. Johnnie L. Jenkins

ALABAMA - DEPARTMENT OF REVENUE - SALES AND USE TAX RULES  
Act No. 100, Second Special Session 1959, Code of Alabama 1975, Section 40, Chapter 23.  
Effective on and after October 1, 1959.

10-80

G27-051.3  
G27-051.4  
G27-052

G27-051.3  
Sales to Public Schools

Tangible personal property is exempted from sales and use taxes when purchased for the sole use and benefit of, and for use under control of a state, county, or city school from any funds under the control of such school where a purchase order is issued therefor by the principal of an elementary or high school or by an official authorized to make purchases for an institution of higher learning. The purchase order so issued must contain the following:

1. The name and address of the school or institution.
2. An itemized list of the property being purchased.
3. A certificate to the effect that (a) the property purchased will be under the control of and for the sole use and benefit of the school or institution named, and (b) the person making the certificate and signing the purchase order is the principal of the school or an official authorized to make purchases for an institution of higher learning.

G27-051.4  
Sales to Public Schools - Athletic Equipment

Sales of athletic equipment to public schools is exempted from sales tax where such sales are made in accordance with the provisions of Sales and Use Tax Rule G27-051.3, Sales to Public Schools. (Act No. 100, Section 33(1), Section 40-23-4(11))

In those instances where athletic equipment is purchased by a private person or private organization for use by a school, private or public, the sale thereof for such use is subject to tax.

G27-052  
Sales to Public Schools, Public School Principals or Teachers, etc.

Sales of tangible personal property to public schools or for use therein shall not be subject to tax under the following circumstances:

1. Where the property is sold pursuant to a purchase order issued by the State of Alabama or a county or city of the State or any instrumentality thereof.
2. Where the property is sold pursuant to a certificate as provided for by Sales and Use Tax Rule G27-051.3, Sales to Public Schools.
3. Where the property is sold for use in school lunchrooms in preparing meals to be sold to school children in school buildings, not for profit.
4. Where the property sold is for resale in the school to students for consumption on the school premises or for use in the preparation of lessons and where the sales are made under the supervision and control of the school principal and with no profit to any individual.
5. Where purchases of items for resale through fund raising projects are made by organizations such as Beta Clubs, Hi-Y Clubs, Band Clubs, Athletic Clubs, Civics Clubs, and class organizations under the control and supervision of the administrative head of the school. (State of Alabama v. Monk & Associates, Inc.)

(continued)

ALABAMA - DEPARTMENT OF REVENUE - SALES AND USE TAX RULES  
Act No. 100, Second Special Session 1959, Code of Alabama 1975, Section 40, Chapter 23.  
Effective on and after October 1, 1959.

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G27-052  
(continued)

G27-052 (continued)

Sales to Public Schools, Public School Principals or Teachers, etc.

Vendors making sales to public school principals or teachers must treat as subject to sales tax any sales of property for the private and personal use of any individual except as noted above.

Vendors making sales to students for their personal use cannot claim exemption even though such sales may be made through the school principal or a teacher or an organized group affiliated with the institution.

The records to be maintained by vendors making sales to public school principals in order to establish an exemption under this rule shall include a copy of the vendor's invoice giving the name of the school, the name of the principal, and a description of the goods; provided, it will not be necessary to have the principal sign the purchase order where delivery is made to a school lunchroom or to a school supply store regularly making purchases of property exempted under this rule. It is further provided that a signed purchase order alone will not guarantee exemption to a vendor where the goods sold would not customarily be used for educational purposes. In instances of such sales, the vendor must be prepared to prove that the goods were used in connection with a recognized and approved public school program under the supervision and control of the school officials.

Examples of vendors' sales which would not be subject to sales tax:

1. (a) Sales of food or supplies to school lunchrooms.
- (b) Sales of cold drinks, milk, ice cream, and school supplies to an established school supply store operated under the supervision and control of the school principal.
- (c) Sales of classroom supplies to a principal or teacher pursuant to properly executed purchase orders signed by the administrative head of the school.
- (d) Sales of fuel delivered to a public school for school use.

Examples of vendors' sales which would be subject to sales tax:

2. (a) Sale of desk set to a principal for his personal use.
- (b) Sales of class rings to students, either directly to the students or through a teacher or school organization.
- (c) Sales of school photographs either directly to students or to students through a teacher or a school organization.
- (d) Sales of sweaters and jackets to students either directly to students or to students through a teacher or school organization.

Such property listed in 2(b) through 2(d) is not school property and is not used for school purposes, but becomes solely the property of the student who ultimately pays for the item. (Hibbett Sporting Goods, Inc., v. State of Alabama) (Act No. 100, Section 33(1), Section 40-23-4(11), Amended October 29, 1976)