

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
LLC taxed as S Corp	No Withholding	Not Required
LLC taxed as Partnership	Withholding	Required
Other	Not Withholding	Not Required

1099 Information

1099 Question	Mapping
My company is being paid for services as a non-employee of USG (independent contractor)	1099N Type – 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
My company is being paid for expense reimbursement as a non-employee	1099N Type – Class 01
My company is being paid for royalties	1099M Type – Class 02
My company is being paid for medical or healthcare services	1099M Type – Class 06
My company is being paid for legal services	1099N Type – Class 01
My company is being paid for public speaking or entertainment.	1099N Type – Class 01
I am providing goods	1099N Type – Class 01
I am not 1099 reportable	No mapping