

CLIENT ID # \_\_\_\_\_

MAILED / PUT IN FILE \_\_\_\_\_

**ATTENTION: FARMERS, BUSINESS OWNERS & SOLE PROPRIETORS:**

If you paid any individual \$600 or more for rent, interest, contract services, contract labor, machine hire, or services rendered, you must furnish them and the IRS with a 1099 Form. Payments to corporations are not needed.

**\*\*\*BENGARD & ASSOCIATES INC MUST HAVE THIS INFORMATION ON OR BEFORE JANUARY 15, 2024\*\*\***

(Failure to file these forms will result in an IRS fine of \$250.00 per form for any late filing or errors.)

**CLIENT INFORMATION FOR TAX YEAR 2023 1099 PREPARATION**

YOUR NAME: \_\_\_\_\_

FED ID# OR SS#: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

PHONE: \_\_\_\_\_ MOBILE: \_\_\_\_\_

DATE: \_\_\_\_\_

CLIENT MAILS: \_\_\_\_\_

BENGARD & ASSC MAILS: \_\_\_\_\_

NAME: \_\_\_\_\_

NAME: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

CITY, STATE & ZIP: \_\_\_\_\_

CITY, STATE & ZIP: \_\_\_\_\_

SOCIAL SECURITY # OR FED ID #: \_\_\_\_\_

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AMOUNT \$: \_\_\_\_\_

PAYMENT PURPOSE: \_\_\_\_\_

PAYMENT PURPOSE: \_\_\_\_\_

(Contract Services, Contract Labor, Rent, Interest, Machine Hire)

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**IF MORE ROOM IS NEEDED, PLEASE CONTINUE ON THE BACK.**

NAME: \_\_\_\_\_

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(Contract Services, Contract Labor, Rent, Interest, Machine Hire)

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**W-9 FORM GENERAL INSTRUCTIONS FOR**  
**ACCURATE REPORTING ON 1099s**

**W-9 FOR INDIVIDUAL:**

If an individual was paid over \$600.00 for Contract Services, Contract Labor, Rent, Interest or Machine Hire they can fill out the W9 form with their detailed information. The individual needs to fill out their full name as it appears on their tax return, their Social Security number and address. If they are doing business under a different name, they need to fill out line 2. They must sign and date the form.

**W-9 FOR BUSINESS:**

If a business, that is not an S or C corporation, was paid over \$600.00 for Contract Services, Contract Labor, Rent, Interest or Machine Hire they can fill out the W9 form with their detailed information. The business needs to fill out their full name as it appears on their tax return, check the box in section 3 that applies to their business, their Employer Identification Number (EIN) and address. They must sign and date the form.

**1099 FORM:**

The 1099 form provides Bengard and Associates, Inc. with the correct information that it needs to process your 1099s. If you have been using the W-9 throughout the year, you will have the information that you need to properly fill out the 1099 form that is provided to you.

# 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.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only <b>one</b> of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ <b>Note:</b> 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 <b>not</b> 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. <input type="checkbox"/> Other (see instructions) ▶	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
	5 Address (number, street, and apt. or suite no.) See instructions.	Requester's name and address (optional)
	6 City, state, and ZIP code	
	7 List account number(s) here (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>					
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	-		-		
<b>or</b>					
<b>Employer identification number</b>					
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> <td style="width: 2%; border: 1px solid black; text-align: center;">-</td> <td style="width: 73%; border: 1px solid black; height: 20px;"></td> </tr> </table>		-			
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**Part II 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); and
- 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 below); and
- 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 ▶	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.*