

Radford University
Commonwealth of Virginia (COVA) Substitute Form W-9 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 W-9 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 W-9 to ensure that it is completed correctly.

Section 1 Taxpayer Identification:

- 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).
 - **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 foreign individual. The appropriate form is Form W-8BEN.
 - **Employer Identification Number (EIN):** This box is checked if the vendor is providing their EIN. If this number begins with 98, please contact the Tax Compliance Officer to coordinate getting the correct the form since this vendor a foreign entity. The appropriate form is either Form W-8BEN, W-8BEN-E or W-8ECI.
- **Legal Name:** The vendor must provide its name used for IRS filings. If the vendor is an individual, sole proprietor or disregarded entity, it must provide the first and last name of the individual. All other vendors will provide their legal business name.
- **Business Name:** This line is optional. The vendor will complete this line if it has a trade, business or “doing business as” (DBA) name. Sole proprietors and disregarded entities can provide the name of their business on this line.
- **Entity Type:** The vendor must select one of the following entity types:
 - Individual: The vendor must provide their social security number.
 - Sole Proprietorship: The vendor may provide their social security number or employer identification number.
 - Partnership
 - Trust
 - Estate

- Government
- Non-Profit
- Corporation: S-Corporation or C-Corporation
- Disregarded Entity: A single-member LLC must provide their social security number if the single-member is an individual. The single-member LLC should also provide the legal name for their business.
- Limited Liability Company (LLC): The vendor must also provide the type of LLC as either Partnership or Corporation
- Entity Classification: The vendor will select the classification type that best describes either the type of vendor and/or the type of services the vendor is providing.
- Exemptions: The vendor will enter its Exempt payee code (if any), Exempt code from backup withholding and/or Exemption from FACTA reporting (if any).
- Contact Information:
 - Legal Address: The vendor must provide a complete address.
 - Remittance Address: The vendor must provide a complete address or indicate SAME if the remittance address is the same as the legal address.
- Section 2 Certification: The vendor must physically sign and date the certification section of the form. Digital signatures are not allowable.

This template can be used to help identify properly completed COVA W-9's from the vendors you do business with. All areas with red boxes around them are required fields, and if they are missing please reach back out to your vendor for a properly completed COVA W-9. W-9's that come to Accounting Services incomplete or with missing information will result in delayed payments.

****Note:** This is just a template meant for guidance. The blank COVA W-9 that can be distributed to vendors is located on the Forms and Resources page on Accounting Services website.

One box must be checked and the number filled in

Add this info if it applies


Both sections must have a box selected

Add Legal Address

Add Remittance Address if different from Legal Address

Print Name

Original Signature required (no stamped, digital or printed signatures are accepted by the Commonwealth Vendor Group)

Form W-9 Commonwealth of Virginia Substitute W-9 Form Revised July 2014		Request for Taxpayer Identification Number and Certification		
<input type="checkbox"/> Social Security Number (SSN) <input type="checkbox"/> 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 the account is in more than one name, provide the name of the individual who is recognized with the IRS as the responsible party.		
Dunn & Bradstreet Universal Numbering System (DUNS) (see instructions)		Legal Name:	Business Name:	
Section 1 - Taxpayer Identification	Entity Type <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	Entity Classification <input type="checkbox"/> Professional Services <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"/> VA State Agency	<input type="checkbox"/> Medical Services <input type="checkbox"/> Legal Services <input type="checkbox"/> Joint Venture <input type="checkbox"/> Tax Exempt Organization <input type="checkbox"/> OTH Government <input type="checkbox"/> Other
	Exemptions (see instructions) Exempt payee code (if any): (from backup withholding) Exemption from FATCA reporting code (if any):			
Legal Address: City: State: Zip Code:		Contact Information Name: Email Address: Business Phone: Fax Number: Mobile Phone: Alternate Phone:		
Remittance Address: City: State: Zip Code:				
Section 2 - 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 later in general instructions), 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 instructions titled Certification				
Printed Name:		Authorized U.S. Signature:		Date:

Add Legal Name
Add Business Name

Add this info if it applies

Add Contact Information

Date is required